

State of New Mexico

# Eddy County

## Annual Financial Report June 30, 2010





**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**JUNE 30, 2010**

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## **INTRODUCTORY SECTION**

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STATE OF NEW MEXICO  
EDDY COUNTY  
Official Roster  
June 30, 2010

<u>Name</u>		<u>Title</u>
	<b><u>Board of County Commissioners</u></b>	
Jack Volpato		Chairman
Lewis Derrick		Vice-Chairman
Guy Lutman		Member
Tony Hernandez		Member
Roxanne Lara		Member
	<b><u>Elected Officials</u></b>	
Darlene Rosprim		County Clerk
Terri Richards		County Treasurer
Karen Robinson		County Assessor
Ernest Mendoza		County Sheriff
Charlene Wright		Probate Judge
	<b><u>Administrative Officials</u></b>	
Allen R Sartin		County Manager
Debbie Penaluna		Finance Director

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
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For the Fiscal Year Ended  
June 30, 2010

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

## INDEPENDENT AUDITOR'S REPORT

Hector H. Balderas  
New Mexico State Auditor  
The Office of Management and Budget and  
The County Commissioners  
Eddy County  
Carlsbad, New Mexico

We were engaged to audit the accompanying financial statements of the governmental activities, each major fund, the budgetary comparison for the general fund and major special revenue fund, the discretely presented component unit, and the aggregate remaining fund information of Eddy County (the County) as of and for the year ended June 30, 2010 which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the County's nonmajor government funds, the component unit funds, and the budgetary comparisons for the major capital projects fund, the remaining nonmajor governmental funds and the component unit funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2010 as listed in the table of contents. These financial statements are the responsibility of County's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraph, 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management has not designed, implemented or monitored the policies and procedures needed to capture, record and present revenues, expenditures, contracts, grants, other agreements, and budgetary information completely and accurately in their financial statements. The severity and pervasiveness of the material weaknesses in the County's system of internal control over financial reporting has caused significant doubt that all possible material misstatements could be detected by our audit procedures. Because of the magnitude of the possible misstatement of the financial statements that could remain undetected, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the accompanying financial statements of the governmental activities, each major fund, the discretely presented component unit, the budgetary comparisons for the general fund, the major special revenue funds and the discretely presented component unit, and the aggregate remaining fund information, the financial statements of each of the County's nonmajor governmental and budgetary comparisons for each of the County's nonmajor governmental funds and major capital projects funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2010, as listed in the table of contents.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2011 on our consideration of the Eddy 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* and should be considered in assessing the results of our audit.

Eddy County, New Mexico, has not presented the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Eddy County's basic financial statements and each of the nonmajor governmental fund financial statements, and the budgetary comparison statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The accompanying financial information listed as Statement C and supporting Schedules I through V in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matters discussed in the preceding paragraphs, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion regarding whether Schedules I through V are fairly stated, in all material respects, in relation to the basic financial statements and the remaining nonmajor governmental fund financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

*Accounting & Consulting Group, L.L.P.*

Roswell, New Mexico  
September 9, 2011

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**BASIC  
FINANCIAL STATEMENTS**

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF NET ASSETS**  
June 30, 2010

Exhibit A-1

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Communications Center</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 47,497,169	\$ -
Investments	49,227	-
Receivables:		
Taxes	4,005,595	-
Intergovernmental	640,763	390,783
Miscellaneous	45,958	-
Prepaid assets	357,408	-
Interfund receivable from fiduciary funds	105,096	-
Receivable from component unit	32,301	-
Capital assets (net of accumulated depreciation)	<u>54,651,340</u>	<u>20,076</u>
Total assets	<u>\$ 107,384,857</u>	<u>\$ 410,859</u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 858,228	\$ 9,981
Accrued expenses	168,208	7,270
Interfund payable to primary government	-	32,301
Payable to other governments	210,193	-
Noncurrent liabilities:		
Compensated absences		
Due within one year	603,513	18,019
Due in more than one year	28,213	825
Capital leases		
Due within one year	206,479	-
Due in more than one year	863,074	-
Loans payable		
Due within one year	17,560	-
Due in more than one year	56,038	-
Total liabilities	<u>3,011,506</u>	<u>68,396</u>
Invested in capital assets, net of related debt	53,508,189	20,076
Restricted for:		
Special revenue funds	18,131,354	-
Capital projects	18,323,046	-
Unrestricted	<u>14,410,762</u>	<u>322,387</u>
Total net assets	<u>104,373,351</u>	<u>342,463</u>
Total liabilities and net assets	<u>\$ 107,384,857</u>	<u>\$ 410,859</u>

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 11,298,177	\$ 560,848	\$ 3,460,084	\$ 996,613
Public safety	15,533,076	614,744	4,136,740	628,922
Highways and roads	4,374,549	-	299,437	-
Health and sanitation	5,551,127	316,898	1,273,784	-
Culture and recreation	2,029,779	-	121,268	50,000
Interest on long-term debt	62,591	-	-	-
Total governmental activities	<u>38,849,299</u>	<u>1,492,490</u>	<u>9,291,313</u>	<u>1,675,535</u>
Total primary government	<u>\$ 38,849,299</u>	<u>\$ 1,492,490</u>	<u>\$ 9,291,313</u>	<u>\$ 1,675,535</u>
<b>Component unit:</b>				
Communications Center	<u>\$ 980,206</u>	<u>\$ -</u>	<u>\$ 1,131,757</u>	<u>\$ -</u>

**General Revenues:**

- Property taxes
- Gross receipts taxes
- Oil and gas taxes
- Motor vehicle and fuel taxes
- Other taxes
- Miscellaneous revenue
- Unrestricted investment earnings
- Gain (loss) on disposal of capital assets
- Transfers
- Total general revenues and transfers
- Change in net assets

- Net assets-beginning of year
- Prior period adjustments (Note 14)
- Net assets-beginning of year as restated
  
- Net assets - ending

The accompanying notes are an integral part of these financial statements.

<b>Net (Expenses) Revenue and Changes in Net Assets</b>	
<b>Primary Government</b>	<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Communications Center</b>
\$ (6,280,632)	\$ -
(10,152,670)	-
(4,075,112)	-
(3,960,445)	-
(1,858,511)	-
<u>(62,591)</u>	<u>-</u>
<u>(26,389,961)</u>	<u>-</u>
<u>(26,389,961)</u>	<u>-</u>
	151,551
9,532,631	-
5,043,321	-
12,763,501	-
3,821,079	-
75,043	-
482,470	14,064
152,574	-
101,775	-
<u>(9,073)</u>	<u>9,073</u>
<u>31,963,321</u>	<u>23,137</u>
<u>5,573,360</u>	<u>174,688</u>
100,624,347	167,775
<u>(1,824,356)</u>	<u>-</u>
<u>98,799,991</u>	<u>167,775</u>
<u>\$ 104,373,351</u>	<u>\$ 342,463</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
June 30, 2010

	401 and 460	435	461	456
<b>ASSETS</b>	General	Payroll Benefit Fund	Loop Road Reserve	CDBG - Colonias
Cash and cash equivalents	\$ 11,428,905	\$ 667,761	\$ 8,363,449	\$ -
Investments	49,227	-	-	-
Receivables:				
Taxes	2,870,469	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Prepaid expenses	357,405	-	-	-
Due from fiduciary funds	105,096	-	-	-
Due from component unit	32,301	-	-	-
Interfund receivable	307,814	-	-	-
<i>Total assets</i>	\$ 15,151,217	\$ 667,761	\$ 8,363,449	\$ -
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 166,579	\$ -	\$ 14,473	\$ 64,929
Accrued expenses	103,489	34,749	-	-
Interfund payable	-	-	-	232,191
Due to subrecipient	-	-	-	-
Deferred revenue	991,399	-	-	-
<i>Total liabilities</i>	1,261,467	34,749	14,473	297,120
<i>Fund balances:</i>				
Reserved for:				
Prepaid expenses	357,405	-	-	-
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
General fund	13,532,345	-	-	-
Special revenue funds	-	633,012	-	-
Capital projects funds	-	-	8,348,976	(297,120)
<i>Total fund balances</i>	13,889,750	633,012	8,348,976	(297,120)
<i>Total liabilities and fund balances</i>	\$ 15,151,217	\$ 667,761	\$ 8,363,449	\$ -

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 27,037,057	\$ 47,497,172
-	49,227
1,135,126	4,005,595
640,763	640,763
45,958	45,958
-	357,405
-	105,096
-	32,301
-	307,814
<u>\$ 28,858,904</u>	<u>\$ 53,041,331</u>
\$ 612,247	\$ 858,228
29,970	168,208
75,623	307,814
210,193	210,193
-	991,399
<u>928,033</u>	<u>2,535,842</u>
-	357,405
-	-
-	13,532,345
17,659,681	18,292,693
10,271,190	18,323,046
<u>27,930,871</u>	<u>50,505,489</u>
<u>\$ 28,858,904</u>	<u>\$ 53,041,331</u>

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STATE OF NEW MEXICO  
EDDY COUNTY  
GOVERNMENTAL FUNDS

Exhibit B-1  
(Page 2 of 2)

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
June 30, 2010

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

Fund balances - total governmental funds	\$ 50,505,489
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.	54,651,340
Other long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds:	
Property taxes	991,399
Long-term liabilities, including bonds payable, capital leases payable and compensated absences are not due and payable in the current period and therefore are not reported in the fund financial statement	<u>(1,774,877)</u>
Net Assets of Governmental Activities in the Statement of Net Assets	<u>\$ 104,373,351</u>

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	401 and 460	435	461	456
	General	Payroll Benefit Fund	Loop Road Reserve	CDBG - Colonias
<i>Revenues:</i>				
<i>Taxes:</i>				
Property	\$ 9,076,267	\$ -	\$ -	\$ -
Gross receipts	2,451,117	-	-	-
Oil and gas taxes	12,763,501	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	421	-	-	-
<i>Intergovernmental:</i>				
Federal operating grants	-	-	-	105,512
State operating grants	3,150,286	-	-	-
State capital grants	510,993	-	-	-
Charges for services	512,953	-	-	-
Licenses and fees	333,552	-	-	-
Investment income	152,550	-	-	-
Miscellaneous	362,671	92	-	-
<i>Total revenues</i>	<u>29,317,911</u>	<u>92</u>	<u>-</u>	<u>105,512</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	4,763,526	5,526,123	-	-
Public safety	9,004,157	-	151,024	-
Highways and roads	-	-	-	-
Health and sanitation	359,937	-	-	-
Culture and recreation	1,639,844	-	-	300,441
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	284,826	-	-	-
<i>Total expenditures</i>	<u>16,052,290</u>	<u>5,526,123</u>	<u>151,024</u>	<u>300,441</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13,265,621</u>	<u>(5,526,031)</u>	<u>(151,024)</u>	<u>(194,929)</u>
<i>Other financing sources (uses):</i>				
Sale of capital assets	210,575	-	-	-
Operating transfers in	5,042,471	6,130,453	3,500,000	-
Operating transfers out	(17,759,577)	(355,000)	-	-
<i>Total other financing sources (uses)</i>	<u>(12,506,531)</u>	<u>5,775,453</u>	<u>3,500,000</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>759,090</u>	<u>249,422</u>	<u>3,348,976</u>	<u>(194,929)</u>
<i>Fund balance - beginning of year</i>	17,948,481	-	5,000,000	(102,191)
<i>Fund balance - restatement (Note 14)</i>	(4,817,821)	383,590	-	-
<i>Fund balance - beginning of year, restated</i>	<u>13,130,660</u>	<u>383,590</u>	<u>5,000,000</u>	<u>(102,191)</u>
<i>Fund balance - end of year</i>	<u>\$ 13,889,750</u>	<u>\$ 633,012</u>	<u>\$ 8,348,976</u>	<u>\$ (297,120)</u>

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 240,391	\$ 9,316,658
2,592,203	5,043,320
-	12,763,501
3,821,079	3,821,079
74,623	75,044
1,303,698	1,409,210
4,731,818	7,882,104
1,160,941	1,671,934
281,805	794,758
364,180	697,732
24	152,574
119,710	482,473
<u>14,690,472</u>	<u>44,113,987</u>
805,005	11,094,654
4,241,511	13,396,692
2,505,809	2,505,809
5,149,469	5,509,406
89,495	2,029,780
222,795	222,795
722,199	722,199
5,233,616	5,518,442
<u>18,969,899</u>	<u>40,999,777</u>
<u>(4,279,427)</u>	<u>3,114,210</u>
-	210,575
11,489,790	26,162,714
<u>(8,052,881)</u>	<u>(26,167,458)</u>
<u>3,436,909</u>	<u>205,831</u>
<u>(842,518)</u>	<u>3,320,041</u>
25,124,765	47,971,055
<u>3,648,624</u>	<u>(785,607)</u>
<u>28,773,389</u>	<u>47,185,448</u>
<u>\$ 27,930,871</u>	<u>\$ 50,505,489</u>

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Exhibit B-2  
(Page 2 of 2)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
Year Ended June 30, 2010

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

Net change in fund balances - total governmental funds	\$	3,320,041
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Government funds report capital outlays as expenditures. However, in the  
statement of activities the cost of those assets is allocated over their  
estimated useful lives and reported as depreciation expense:

Capital expenditures		5,518,442
Depreciation expense		(3,579,138)
Book value of disposed assets		(108,800)
Book value of assets transferred to component unit		(4,329)

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

Property taxes		215,974
----------------	--	---------

The issuance of long-term debt (e.g., bonds, notes, leases) provides current  
financial resources to governmental funds, while the repayment of the principal  
of long-term debt consumes the current financial resources of governmental  
funds. Neither transaction, however, has any effect on net 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:

Decrease in the reserve for compensated absences		31,278
Increase in landfill closure costs		(42,903)
Principal payments on long term debt		<u>222,795</u>

Change in Net Assets of Governmental Activities in the Statement of Activities	\$	<u><u>5,573,360</u></u>
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The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Exhibit C-1

GENERAL FUND - "401 and 460"

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
<i>Taxes:</i>				
Property	\$ 7,070,300	\$ 9,450,300	\$ 9,122,126	\$ (328,174)
Gross receipts	2,800,000	2,800,000	2,534,457	(265,543)
Oil and gas	12,265,000	9,885,000	11,732,891	1,847,891
Other	200	200	462	262
<i>Intergovernmental:</i>				
Federal capital grants	-	-	3,600	3,600
State operating grants	3,032,923	3,040,211	3,153,793	113,582
State capital grants	492,057	403,144	515,458	112,314
Refunds and recoveries	86,500	103,720	149,099	45,379
Charges for services	442,558	442,558	609,982	167,424
Licenses and fees	325,469	325,469	361,783	36,314
Interest	500,000	500,000	218,592	(281,408)
Miscellaneous	260,430	297,408	270,167	(27,241)
<i>Total revenues</i>	<u>27,275,437</u>	<u>27,248,010</u>	<u>28,672,410</u>	<u>1,424,400</u>
<i>Expenditures</i>				
<i>Current:</i>				
General government	5,983,170	6,007,081	5,142,947	864,134
Public safety	8,869,549	8,889,919	9,007,349	(117,430)
Culture and recreation	1,746,098	1,963,918	1,669,752	294,166
Capital outlay	401,021	401,021	284,826	116,195
<i>Total expenditures</i>	<u>16,999,838</u>	<u>17,261,939</u>	<u>16,104,874</u>	<u>1,157,065</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>10,275,599</u>	<u>9,986,071</u>	<u>12,567,536</u>	<u>2,581,465</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,044,765	6,358,204	-	(6,358,204)
Sale of capital assets	25,000	25,000	210,575	185,575
Operating transfers in (out)	(16,345,364)	(16,369,275)	(12,851,366)	3,517,909
<i>Total other financing sources (uses)</i>	<u>(10,275,599)</u>	<u>(9,986,071)</u>	<u>(12,640,791)</u>	<u>(2,654,720)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(73,255)</u>	<u>(73,255)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>18,268,999</u>	<u>18,268,999</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>(6,272,401)</u>	<u>(6,272,401)</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>11,996,598</u>	<u>11,996,598</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,923,343</u>	<u>\$ 11,923,343</u>
Net change in fund balance - GAAP basis			\$ 759,090	
(Increase) decrease in accounts receivable			(427,100)	
(Increase) decrease in prepaids			2,529	
Increase (decrease) in accounts payable			(166,575)	
Increase (decrease) in accrued expenses			(241,199)	
Net change in fund balance - budgetary basis			<u>\$ (73,255)</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Exhibit C-2

PAYROLL BENEFIT FUND SPECIAL REVENUE FUND - "435"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	92	92
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	92	92
<i>Expenditures</i>				
Current:				
General government	6,130,454	6,130,454	5,590,855	539,599
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	6,130,454	6,130,454	5,590,855	539,599
<i>Excess (deficiency) of revenues over expenditures</i>	(6,130,454)	(6,130,454)	(5,590,763)	539,691
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	6,130,454	6,130,454	5,775,453	(355,001)
<i>Total other financing sources (uses)</i>	6,130,454	6,130,454	5,775,453	(355,001)
<i>Net change in fund balance</i>	-	-	184,690	184,690
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	483,071	483,071
<i>Fund balance - beginning of year as restated</i>	-	-	483,071	483,071
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 667,761	\$ 667,761
Net change in fund balance - GAAP basis			\$ 249,422	
Increase (decrease) in accrued expenses			(64,732)	
Net change in fund balance - budgetary basis			\$ 184,690	

The accompanying notes are an integral part of these financial statements.

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2010

Exhibit D

**ASSETS**

Cash and temporary investments	\$ 2,547,651
Receivables:	
Property taxes	2,332,140
Intergovernmental	<u>283,456</u>
<i>Total assets</i>	<u><u>\$ 5,163,247</u></u>

**LIABILITIES**

Accounts payable	\$ 45,248
Accrued expenses	4,071
Interfund payable	105,096
Desposits held and due to others	<u>5,008,832</u>
<i>Total liabilities</i>	<u><u>\$ 5,163,247</u></u>

The accompanying notes are an integral part of these financial statements.

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

Eddy County (the County), New Mexico was created in 1889 in accordance with Section 40-3-1 NMSA 1978. The powers of the County are exercised by an elected Board of County Commissioners. During general elections in the State of New Mexico, a County Treasurer, County Clerk, Probate judge, County Sheriff, County Assessor, and County Commissioners are elected. The County is operated by a County Manager who is appointed by the County Commissioners.

The County assesses, collects, and distributes all property taxes, records property and legal documents, provides law enforcement services, health and social services, culture and recreation, tourist promotion and maintains County roads.

This summary of significant accounting policies of the County is presented to assist in the understanding of the County's financial statements. The financial statements and notes are the representation of the County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements have incorporated all applicable GASB pronouncements as well as Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on accounting procedures issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. Governments also have the option of following subsequent private-sector guidance, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance in the government wide financials statements. The more significant of the government's accounting policies are described below.

A. *Financial Reporting Entity*

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

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 No. 14 and No. 39. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

*A. Financial Reporting Entity* (continued)

Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. In conformity with the criteria discussed above, the financial statements of the Eddy County Central Communications Authority have been included in the financial reporting entity as a discretely presented component unit. This unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County. The separate audit report for the component unit can be obtained by contacting Eddy County Central Communications Authority at P.O. Box 450, Artesia, NM 88210.

Eddy County entered into a partnership with the Eddy-Lea Energy Alliance which combines Eddy County, Lea County, City of Hobbs and City of Carlsbad to jointly develop a siting proposal for a technology-demonstration program to be undertaken by the United States Department of Energy in support of the Global Nuclear Energy Partnership. The financial responsibility is split equally between the four entities involved. In 2009, Eddy County contributed \$242,500 for their portion of the purchase of land located in Eddy and Lea Counties. While Eddy County has a presence on the ELEA board, they do not have a majority vote and do not have the ability to exercise oversight responsibility.

*B. Government-wide and fund financial statements*

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

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

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

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

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

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

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

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

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are classified as derived tax revenues and are recognized as revenue when the underlying exchange takes place and the revenues are measurable and available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met.

The government reports the following major governmental funds:

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

The *Payroll Benefit Fund Special Revenue Fund* is used to account for the insurance match for employee benefits. This was funded solely by cash transfers from the General Fund.

The *Loop Road Reserve Capital Projects Fund* is used to account for monies set aside for the future construction of the loop road bypass.

The *CDBG Colonias Capital Projects Fund* is used to account for funds used to develop viable urban communities, decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income, pursuant to the authority of Title I of the Housing and Community Development Act of 1974 (Public Law 93-383).

Additionally, the government reports the following fund types:

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

The *Capital Projects Funds* account for the acquisition of capital assets or construction of major capital projects.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

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

The *Fiduciary Funds* account for the collection and payment of property taxes and special fees to other governmental agencies and for the temporary custodianship of funds used in certain law enforcement grant projects.

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

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

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

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

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

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

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

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

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

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources in the event they are received within 60 days of year end.

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

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 10<sup>th</sup> are considered delinquent and the County may assess penalties and interest. The taxes attach as an enforceable lien on property as of January 1st.

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

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets, (retroactive to 1979) are to be included as part of the governmental capital assets reported in the government-wide statements. Donated capital assets are recorded at estimated fair market value at the date of donation. Information Technology Equipment including software is being capitalized and included in furniture, fixtures and equipment in accordance with NMAC 2.20.1.9C(5).

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

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

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

Assets	Years
Landfill	25-40
Buildings and building improvements	25-40
Infrastructure	25
Equipment and furnishings	5-20

**Accrued expenses:** Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2010, along with the applicable PERA and Retiree Health Care.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

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

**Deferred Revenues:** Accounting principles generally accepted in the United States of America require that grant revenue (voluntary nonexchange transactions) be recognized as revenue in the government-wide financial statements when all eligibility requirements have been met and recognized as revenues in the governmental fund financial statements based on the same factors subject to the availability criterion. Amounts received from reimbursement basis grants are recorded as deferred revenue in the governmental fund financial statements when received more than 60 days after year end.

**Compensated Absences:** The County permits county employees to accumulate a limited amount of earned but unused vacation, which will be paid if not used, upon termination from the County. Accumulated sick leave benefits vest with each employee in accordance with County policy. All vacation pay and applicable accumulated sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements. No liability is reported for unpaid accumulated sick leave, as no payment is required upon termination of service by employees.

**Long-Term Obligations:** In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. For fund financial reported, bond premiums and discounts, as well as issuance costs are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source, net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**Fund Equity:** In the fund financial statements, governmental funds report reservations of fund balance that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**Components of Net Assets:** Components of net assets include the following:

1. *Net assets invested in capital assets net of related debt* consist of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets.
2. *Restricted expendable net assets* are noncapital net assets that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the County, including amounts deposited with trustees as required by revenue bond indentures.
3. *Unrestricted net assets* are remaining net assets that do not meet the definition of *invested in capital assets net of related debt or restricted*.

**Reclassifications:** Certain amounts presented in prior year data have been reclassified in order to be consistent with the current year's presentation.

**Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.



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

*Budgetary Information*

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

These budgets are prepared on the Non-GAAP budgetary basis, excluding encumbrances, and secure appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year.

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

	Excess (deficiency) of revenues over expenditures	
	Original Budget	Final Budget
Budgeted funds:		
General Fund (401 and 460)	\$ <u>10,275,599</u>	\$ <u>9,986,071</u>
Payroll Benefit Fund (435)	\$ <u>(6,130,454)</u>	\$ <u>(6,130,454)</u>
Loop Road Reserve Fund (461)	\$ <u>(125,000)</u>	\$ <u>(137,000)</u>
CDBG - Colonias (456)	\$ <u>-</u>	\$ <u>-</u>
Nonmajor Governmental Funds	\$ <u>(10,056,600)</u>	\$ <u>(12,448,380)</u>

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and Capital Projects Funds.

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

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2010 is presented. Reconciliations between the non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
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**NOTE 3. Deposits and Investments**

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The County is not aware of any invested funds that did not meet the State investment requirements as of June 30, 2010.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or collateralized as required by statute.

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

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

According to the Federal Deposit Insurance Corporation, public unit deposits are funds owned by the public unit. Time deposits, savings deposits and interest bearing NOW accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

Custodial Credit Risk –Deposits Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63 NMSA 1978). At June 30, 2010, \$48,881,137 of the County's deposits of \$51,067,258 were exposed to custodial credit risk. \$35,668,159 was uninsured and collateralized by collateral held by the pledging bank's trust department, not in the County's name and \$13,212,978 was uninsured and uncollateralized.

New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the County for at least one half of the amount on deposit with the institution.

**STATE OF NEW MEXICO**  
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**NOTE 3. Deposits and Investments (continued)**

Custodial Credit Risk – Deposits (continued)

	Primary Government			
	Carlsbad National Bank	Wells Fargo Bank	Artesia National Bank	First American Bank
Total amount of deposits	\$ 19,731,137	\$ 3,805,500	\$ 3,795,315	\$ 5,600,000
FDIC coverage	<u>500,000</u>	<u>255,500</u>	<u>295,315</u>	<u>250,000</u>
Total uninsured public funds	19,231,137	3,550,000	3,500,000	5,350,000
Collateralized by securities held by the pledging institution or by its trust department or agent in other than the County's name	<u>17,673,601</u>	<u>3,550,000</u>	<u>2,672,448</u>	<u>2,728,139</u>
Uninsured and uncollateralized	<u>\$ 1,557,536</u>	<u>\$ -</u>	<u>\$ 827,552</u>	<u>\$ 2,621,861</u>
Collateral requirement (50% of uninsured public funds)	9,615,569	1,775,000	1,750,000	2,675,000
Pledged security	<u>17,673,601</u>	<u>3,755,403</u>	<u>2,672,448</u>	<u>2,728,139</u>
Over (under) collateralization	<u>\$ 8,058,033</u>	<u>\$ 1,980,403</u>	<u>\$ 922,448</u>	<u>\$ 53,139</u>

	Primary Government			
	Pioneer Bank	Western Bank	Western Commerce Bank	Total
Total amount of deposits	\$ 5,400,000	\$ 500,000	\$ 12,235,306	\$ 51,067,258
FDIC coverage	<u>250,000</u>	<u>250,000</u>	<u>385,306</u>	<u>2,186,121</u>
Total uninsured public funds	5,150,000	250,000	11,850,000	48,881,137
Collateralized by securities held by the pledging institution or by its trust department or agent in other than the County's name	<u>2,622,315</u>	<u>250,000</u>	<u>6,171,656</u>	<u>35,668,159</u>
Uninsured and uncollateralized	<u>\$ 2,527,685</u>	<u>\$ -</u>	<u>\$ 5,678,344</u>	<u>\$ 13,212,978</u>
Collateral requirement (50% of uninsured public funds)	2,575,000	125,000	5,925,000	24,440,569
Pledged security	<u>2,622,315</u>	<u>350,408</u>	<u>6,171,656</u>	<u>35,973,970</u>
Over (under) collateralization	<u>\$ 47,315</u>	<u>\$ 225,408</u>	<u>\$ 246,656</u>	<u>\$ 11,533,402</u>

**STATE OF NEW MEXICO**  
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**NOTE 3. Deposits and Investments (continued)**

Custodial Credit Risk – Deposits (continued)

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

**Investments**

The New MexiGROW Local Government Investment Pool’s (LGIP) investments are valued at fair value based on quoted market prices as of the valuation date. The LGIP is not SEC registered. The New Mexico State Treasurer is authorized to invest the short-term investment funds, with the advice and consent of the State Board of Finance, in accordance with Sections 6-10-10(I) through 6-10-10(P) and Sections 6-10-10.1(A) and (E), NMSA 1978. The pool does not have unit shares. Per Section 6-10-10(F), NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the fund amounts were invested. Participation in the LGIP is voluntary. The LGIP had investments in The Reserve Primary Fund, a money market fund whose value fell below one dollar on September 15, 2008. The Reserve Fund’s assets were frozen at that point. The LGIP transferred the value of each entity’s investment in the Reserve into separate Reserve Contingency Fund accounts on March 6, 2009. At June 30, 010, the County’s balance in the Contingency Fund totaled \$49,227. Several lawsuits have been filed against The Reserve Primary Fund with the outcome undetermined at this point. The LGIP is therefore unable to anticipate the actual amount of the loss or when the actual loss may be realized. No actual loss has been realized to date. For more information regarding the LGIP’s investment status in The Reserve Fund go to the LGIP website at <http://www.stonm.org/NewMexiGROWLGIP>.

As of June 30, 2010, the County’s investment in the State Treasurer Local Government Investment Pool was rated as AAAm by Standard & Poor’s and was considered a 50-day WAM.

Credit and Interest Rate Risk

As of June 30, 2010, the County’s investments were rated as follows:

Investments	Rating	Fair Value	Weighted Average Maturity
New MexiGROW LGIP	AAAm	\$ 49,227	50 days
Reserve Contingency Fund			

*Interest Rate Risk – Investments.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the County sets forth specific investment selection criteria in its investment policy. The investment policy states specifically:

1. Cash and cash equivalents may include Treasury bills, certificates of deposit due within 12 months, and money market funds that invest in approved securities.
2. The maximum maturity of any individual security cannot be greater than 8 years. Mutual funds and trust funds with a longer maturity may be purchased provided that the aggregate weighted maturity of the entire fund portfolio is less than 5 years.
3. The weighted duration of the portfolio should never exceed 5 years unless there is prior review by the County Treasurer.

*Credit Risk – Investments.* As previously stated, State statutes allow the County to invest funds in a wide variety of instruments. However, at June 30, 2010, the County had limited its investments to the State Treasurer Local Government Investment Pool.

**STATE OF NEW MEXICO**  
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**NOTE 3. Deposits and Investments (continued)**

**Investments (continued)**

*Custodial Credit Risk – Investments.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County requires all investment securities to be held in third-party safekeeping by an institution acceptable to the County. The safekeeping institution is required to issue a safekeeping receipt or book entry notice to the County listing the specific instrument, rate, amount maturity date, instrument number, term and other pertinent information. In addition, any financial institution holding securities for the benefit of the County is required to provide insurance sufficient to cover 100% of the securities.

*Concentration of Credit Risk – Investments.* The County places no limit on the amount the County may invest in any one issuer. GASB Statement 40 requires disclosure when the percent invested is 5% or more in any one issuer. The investment in the State Treasurer Local Government Investment Pool, as an external investment pool, is exempt from this disclosure requirement.

The County utilizes pooled accounts for their funds. The general fund, special revenue funds, debt service funds, capital projects funds, internal service fund and permanent fund are all pooled in multiple accounts. At June 30, 2010, several funds carried negative cash balances. These amounts were reclassified as amounts due from the individual funds to the General Fund.

Reconciliation to the Statement of Net Assets

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

	June 30, 2010
Carrying amount	
Deposits	\$ 50,043,420
Investments	49,227
Petty cash	1,400
	\$ 50,094,047
 Included in the following Statement of Net Assets captions	
Cash and cash equivalents	\$ 47,497,169
Investments	49,227
Agency funds	2,547,651
	\$ 50,094,047

**STATE OF NEW MEXICO**  
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**NOTE 4. Receivables and Payables**

Accounts receivable as of June 30, 2010, are as follows:

<b>Primary Government</b>	General Fund	Payroll Benefit Fund	Loop Road Reserve Fund	CDBG - Colonias	Other Governmental Funds	Total
Property taxes	\$ 991,399	\$ -	\$ -	\$ -	\$ -	\$ 991,399
Other taxes:						
Gross receipts taxes	171,206	-	-	-	1,083,579	1,254,785
Oil & gas production taxes	1,380,160	-	-	-	-	1,380,160
Gas and motor vehicle	327,704	-	-	-	44,117	371,821
Lodger's tax	-	-	-	-	7,430	7,430
Other receivables:						
Intergovernmental-grants:						
Federal	-	-	-	-	361,449	361,449
State	-	-	-	-	279,314	279,314
Miscellaneous	-	-	-	-	45,958	45,958
Totals	<u>\$ 2,870,469</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,821,847</u>	<u>\$ 4,692,316</u>

**Component Unit**

	<u>Component Unit</u>
Other receivables:	
Intergovernmental-grants:	
Local	<u>\$ 390,783</u>

These receivables are considered fully collectible.

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

The County records temporary interfund receivables and payables to reflect a temporary loan between funds. The composition of interfund balances during the year ended June 30, 2010 is as follows:

<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Amount</u>
401 General Fund	500 Civil Emergency	\$ 50,449
401 General Fund	513 VFD Firefighter Asst Grant	4,822
401 General Fund	456 CDBG Colonias	232,191
401 General Fund	516 2010 Interop Comms Grant	20,352
		<u>\$ 307,814</u>

**STATE OF NEW MEXICO**  
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**NOTE 5. Interfund Receivables, Payable and Transfers (continued)**

The General Fund also loaned cash to various Fiduciary Funds of the County on a temporary basis. The composition of the balances receivable from fiduciary funds at June 30, 2010 is as follows:

Receivable from fiduciary funds		Payable to the General Fund		Amount
401	General Fund	425	HIDTA Grant	20,912
401	General Fund	486	HIDTA Recovery Act Grant	81,119
401	General Fund	496	Region VI COPS Meth Grant	3,065
				\$ 105,096

The General Fund also loaned cash to the component unit. The composition of the balance receivable from the component unit at June 30, 2010 is as follows:

401	General Fund - Primary Government	498	Eddy County Communications Authority - Component Unit	\$ 32,301
				\$ 32,301

Interfund transfers reflect a temporary transfer of cash due to temporary needs within the fund. The composition of interfund transfers during the year ended June 30, 2010 is as follows:

Transfers In		Transfers Out		Amount
466	Legis-Sheriff Posse Imp	480	Legis - Appropriations	\$ 361
402	Road Fund	401	General Fund	1,660,000
489	Secure Rural Schools	402	Road Fund	22,076
435	Payroll Benefit Fund	401	General Fund	6,130,453
467	Legis-Artesia Meal Site	480	Legis - Appropriations	9,600
470	Legis-Morningside	480	Legis - Appropriations	27,320
472	Legis-Artesia Shooting Range	401	General Fund	255,000
473	Legis-Sunset Gardens	401	General Fund	5,835
488	Malaga Water System	480	Legis - Appropriations	8,907
522	Legis-Consolidated Dispatch	480	Legis - Appropriations	27,235
503	Hazmat Training Grant	500	Civil Emergency	5,000
504	HSEEP Grant	500	Civil Emergency	10,639
506	DOT Grant	500	Civil Emergency	17,727
607	Atoka VFD 08/09	407	Atoka Fire District	54,381
608	Atoka VFD 07/08	407	Atoka Fire District	181,853
610	Cottonwood VFD 08/09	408	Cottonwood Fire District	60,497
615	Joel VFD 09/10	627	White City VFD 09/10	93,979
615	Joel VFD 09/10	616	Joel VFD 08/09	22,000
616	Joel VFD 08/09	414	White's City Fire District	132,622
616	Joel VFD 08/09	410	Joel Fire District	82,371
617	Joel VFD 07/08	410	Joel Fire District	15,456
617	Joel VFD 07/08	410	Joel Fire District	65,710
617	Joel VFD 07/08	616	Joel VFD 08/09	58,211
619	La Huerta VFD 08/09	411	La Huerta Fire District	9,231
620	La Huerta VFD 07/08	411	La Huerta Fire District	31,540
622	Loco Hills VFD 08/09	412	Loco Hills Fire District	9,295

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE 5. Interfund Receivables, Payable and Transfers (continued)**

Transfers In		Transfers Out		Amount
623	Loco Hills VFD 07/08	412	Loco Hills Fire District	10,568
631	Sun Country VFD 08/09	420	Sun Country Fire District	36,260
632	Sun Country VFD 07/08	420	Sun Country Fire District	140,165
632	Sun Country VFD 07/08	631	Sun Country VFD 08/09	3,221
634	Queen VFD 08/09	421	Queen Fire District	16,606
635	Queen VFD 07/08	421	Queen Fire District	67,052
636	Riverside VFD 09/10	637	Riverside VFD 08/09	146
636	Riverside VFD 09/10	422	Riverside Fire District	2,720
637	Riverside VFD 08/09	422	Riverside Fire District	9,579
640	Malaga VFD 08/09	433	Malaga Fire	8,176
641	Malaga VFD 07/08	639	Malaga VFD 09/10	8,852
641	Malaga VFD 07/08	433	Malaga Fire	9,786
641	Malaga VFD 07/08	640	Malaga VFD 08/09	8,176
642	Admin. Fire Funds 09/10	643	Admin. Fire Funds 08/09	610
643	Admin. Fire Funds 08/09	500	Civil Emergency	29,580
462	Financial System Replacement	401	General Fund	500,000
441	Clerks Office Remodel Reserve	455	Construction Fund	750,000
441	Clerks Office Remodel Reserve	401	General Fund	850,372
443	Courtroom Remodel	401	General Fund	66,801
464	Admin. Building Remodel	401	General Fund	500,000
463	Computer Network Replacement	401	General Fund	500,000
440	Drug Rehab Center Reserve	401	General Fund	1,500,000
401	General Fund	459	E-911 Addressing Grant	79
401	General Fund	439	N. Eddy County Public Safety Reserve	500,000
401	General Fund	445	County Aircraft	6,506
401	General Fund	480	Legis - Appropriations	49,592
401	General Fund	600	Capital Improvements	3,521,368
401	General Fund	550	Fire Excise Tax-Gross Receipts	600,000
401	General Fund	472	Legis - Artesia Shooting Range	145,000
401	General Fund	460	Insurance Fund	80,694
401	General Fund	600	Capital Improvements	139,232
403	Farm and Range	401	General Fund	17,895
404	Recreation	401	General Fund	16,590
406	County Indigent	401	General Fund	769,064
409	Happy Valley Fire District	554	Fire Excise - Happy Valley	945
409	Happy Valley Fire District	612	Happy Valley VFD 09/10	930
413	Otis Fire District	550	Fire Excise Tax-Gross Receipts	103,000
413	Otis Fire District	558	Fire Excise - Otis	73,716
413	Otis Fire District	624	Otis VFD 09/10	10,824
422	Riverside Fire District	550	Fire Excise Tax-Gross Receipts	7,810
422	Riverside Fire District	560	Fire Excise-Riverside	4,459
422	Riverside Fire District	636	Riverside VFD 09/10	3,150
427	EMS - Cottonwood	553	Fire Excise - Cottonwood	21,520
428	EMS - Otis	558	Fire Excise - Otis	2,809
431	EMS - Malaga	565	Fire Excise - Malaga	1,341
434	Healthier Services	401	General Fund	865,450
438	Artesia Motor Vehicle	401	General Fund	68,350



**STATE OF NEW MEXICO**  
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**NOTE 5. Interfund Receivables, Payable and Transfers (continued)**

Transfers In	Transfers Out	Amount
448 EMS - La Huerta	550 Fire Excise Tax-Gross Receipts	1,900
449 EMS - White's City	550 Fire Excise Tax-Gross Receipts	500
451 Correction Fees	401 General Fund	174,122
461 Loop Road Reserve	401 General Fund	3,500,000
465 Consolidated Dispatch Reserve	401 General Fund	174,778
465 Consolidated Dispatch Reserve	550 Fire Excise Tax-Gross Receipts	232,557
500 Civil Emergency	435 Payroll Benefit Fund	355,000
500 Civil Emergency	401 General Fund	119,200
627 White's City VFD 09/10	559 Fire Excise - White's City	220
492 Legis - Fishermans Bridge	402 Road Fund	3,879
606 Atoka VFD 09/10	407 Atoka Fire District	44
445 County Aircraft	401 General Fund	229
555 Fire Excise - Joel	616 Joel VFD 08/09	66,892
407 Atoka Fire District	606 Atoka VFD 09/10	7,623
408 Cottonwood Fire District	609 Cottonwood VFD 09/10	2,197
410 Joel Fire District	617 Joel VFD 07/08	139,377
410 Joel Fire District	615 Joel VFD 09/10	17,157
411 La Huerta Fire District	618 La Huerta VFD 09/10	2,715
412 Loco Hills Fire District	621 Loco Hills VFD 09/10	2,753
414 White's City Fire District	559 Fire Excise - White's City	133,825
420 Sun Country Fire District	630 Sun Country VFD 09/10	36,079
420 Sun Country Fire District	632 Sun Country VFD 07/08	143,386
421 Queen Fire District	633 Queen VFD 09/10	325
433 Malaga Fire	639 Malaga VFD 09/10	11,037
480 Legis - Appropriations	466 Legis.--Sheriff Posse Imp	1,719
480 Legis - Appropriations	488 Malaga Water System	8,907
		\$ 26,162,714

The General Fund transferred \$4,973 to the Eddy County Central Communications Agency, a component unit of the County. This transfer is recognized at the fund level. See Note 6 for the transfer of capital assets from Eddy County to the Eddy County Central Communications Authority.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
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**NOTE 6. Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2010 follows. Land is not subject to depreciation.

Eddy County	Balance June 30, 2009	Additions	Deletions	Transfers In (Out)	Adjustments	Balance June 30, 2010
Capital assets not being depreciated:						
Land	\$ 3,875,039	\$ 80,676	\$ -	\$ -	\$ -	\$ 3,955,715
Construction in progress	<u>1,285,635</u>	<u>3,531,247</u>	<u>-</u>	<u>(1,522,462)</u>	<u>-</u>	<u>3,294,420</u>
Total capital assets not being depreciated	<u>5,160,674</u>	<u>3,611,923</u>	<u>-</u>	<u>(1,522,462)</u>	<u>-</u>	<u>7,250,135</u>
Capital assets being depreciated:						
Landfill	686,696	-	-	-	-	686,696
Buildings and building improvements	24,213,114	226,000	-	1,522,462	-	25,961,576
Infrastructure	29,286,063	440,053	-	-	-	29,726,116
Equipment and Furnishings	<u>28,090,049</u>	<u>1,240,466</u>	<u>979,875</u>	<u>(45,269)</u>	<u>1,531,219</u>	<u>29,836,590</u>
Total capital assets being depreciated	<u>82,275,922</u>	<u>1,906,519</u>	<u>979,875</u>	<u>1,477,193</u>	<u>1,531,219</u>	<u>86,210,978</u>
Total capital assets	<u>87,436,596</u>	<u>5,518,442</u>	<u>979,875</u>	<u>(45,269)</u>	<u>1,531,219</u>	<u>93,461,113</u>
Less accumulated depreciation:						
Buildings and building improvements	8,833,754	345,667	-	-	-	9,179,421
Infrastructure	11,846,006	1,195,013	-	-	-	13,041,019
Equipment and Furnishings	<u>15,157,212</u>	<u>2,038,458</u>	<u>871,075</u>	<u>(40,940)</u>	<u>305,678</u>	<u>16,589,333</u>
Total accumulated depreciation	<u>35,836,972</u>	<u>3,579,138</u>	<u>871,075</u>	<u>(40,940)</u>	<u>305,678</u>	<u>38,809,773</u>
Total capital assets net of depreciation	<u>\$ 51,599,624</u>	<u>\$ 1,939,304</u>	<u>\$ 108,800</u>	<u>\$ (4,329)</u>	<u>\$ 1,225,541</u>	<u>\$ 54,651,340</u>

Depreciation expense for the year ended June 30, 2010 was charged to the following functions and funds:

	County
General government	\$ 858,993
Public safety	930,576
Highways and roads	1,753,778
Health and sanitation	<u>35,791</u>
Total depreciation expense	<u>\$ 3,579,138</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

<u>Central Communications</u>	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers In</u> <u>(Out)</u>	<u>Adjustments</u>	<u>Balance</u> <u>June 30, 2010</u>
Capital assets being depreciated:						
Building and building improvements	-	-	-	-	-	-
Furniture, fixtures and equipment	-	16,008	-	45,269	-	61,277
Total capital assets being depreciated	-	16,008	-	45,269	-	61,277
Less accumulated depreciation:						
Furniture, fixtures and equipment	-	261	-	40,940	-	41,201
Total accumulated depreciation	-	261	-	40,940	-	41,201
Total capital assets net of depreciation	\$ -	\$ 15,747	\$ -	\$ 4,329	\$ -	\$ 20,076

Depreciation expense of \$261 was charged to the Eddy County Central Communications Authority for the year ended June 30, 2010.

**NOTE 7. Long-term Debt**

New Mexico Finance Authority (NMFA) Loans

On September 12, 2003, the County entered into a loan agreement with NMFA to finance the costs of a fire pumper vehicle. The original amount of the loan was \$169,750. The loan bears interest at rates ranging from 3.07% to 3.32% and will mature May 1, 2014. The principal payments are due annually and interest payments are due semi-annually and are payable solely from the County's pledged Fire Protection revenues. The County is not aware of any instances of non-compliance with the significant requirements of the loan agreement.

Loan debt service requirements to maturity are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 17,560	\$ 2,410	\$ 19,970
2012	18,082	1,889	19,971
2013	18,661	1,312	19,973
2014	19,295	679	19,974
	<u>\$ 73,598</u>	<u>\$ 6,290</u>	<u>\$ 79,888</u>

Capital Leases

During 2007 the County entered into six capital lease agreements with Wagner Equipment to finance the cost of equipment for use at the landfill. The original total amount of the leases was \$1,531,219. The leases bear interest at 4.85% and will mature during 2013. The payments are due monthly from the Environmental Gross Receipts Tax Fund. The County is not aware of any instances of non-compliance with the significant requirements of the capital lease agreements.

**STATE OF NEW MEXICO**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

Capital lease service requirement to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2011	\$ 206,479	\$ 47,170	\$ 253,649
2012	216,719	36,930	253,649
2013	646,355	25,379	671,734
	<u>\$ 1,069,553</u>	<u>\$ 109,479</u>	<u>\$ 1,179,032</u>

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

**Governmental Activities:**

	June 30, 2009	Additions	Reductions	Adjustments	June 30, 2010	Due Within One Year
NMFA Loans						
September 2003	\$ 90,691	\$ -	\$ 17,093	\$ -	\$ 73,598	\$ 17,560
Capital leases	-	-	205,702	1,275,255	1,069,553	206,479
Compensated absences	663,014	615,668	646,956	-	631,726	603,513
Landfill Closure	1,880,458	42,903	-	(1,351,420)	571,941	-
Long-term liability activity	<u>\$ 2,634,163</u>	<u>\$ 658,571</u>	<u>\$ 869,751</u>	<u>\$ (76,165)</u>	<u>\$ 2,346,818</u>	<u>\$ 827,552</u>

**Component Unit:**

Compensated absences	<u>\$ 15,970</u>	<u>\$ 20,091</u>	<u>\$ 17,217</u>	<u>\$ -</u>	<u>\$ 18,844</u>	<u>\$ 18,019</u>
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Liabilities for compensated absences are generally liquidated by the fund from which the employee's salaries are paid; the majority of the County's liability has been satisfied by payments from the General Fund.

On August 18, 2009, Ordinance No. O-09-56 was passed, authorizing the issuance and sale of Eddy County, New Mexico Taxable Industrial Revenue Bond Series 2009, in a maximum principal amount of \$60,000,000, to finance the acquisition and construction of an industrial revenue bond manufacturing facility to be used by HB Potash, LLC and its successor or assigns for the manufacture and processing of potash. The bond is a conduit debt liability on the part of the County; no liability has been recorded as no cash payments are required.

**NOTE 8. Risk Management**

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets' errors and omissions; injuries and natural disasters.

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

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

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

The County participates in the New Mexico County Insurance Authority Workers' Compensation Pool. The pool is self-insured for workers' compensation claims up to \$300,000. Above that amount, the pool maintains an Excess Employers' Reinsurance Policy.

**NOTE 9. PERA Pension Plan**

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

*Funding Policy:* Plan members are required to contribute the following percentages of their gross salary: 13.15% for municipal employees; 16.65% for detention officers; and 16.30% for law enforcement employees. The County was required to contribute the following percentages of the gross covered salary: 18.5% for law enforcement plan members; 16.65% for detention officers; and 9.15% for all other plan members. The contribution requirements of plan members and the County are established in State Statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature. The County's contributions to PERA for the years ended June 30, 2010, 2009 and 2008 were \$1,414,712, \$1,297,990 and \$1,208,157, respectively, which equal the amount of the required contributions for each fiscal year.

**NOTE 10. Post-Employment Benefits – State Retiree Health Care Plan**

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

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

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

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

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 10. Post-Employment Benefits – State Retiree Health Care Plan (continued)**

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. During the fiscal year ended June 30, 2010, the statute required each participating employer to contribute 1.3% of each participating employee’s annual salary; each participating employee was required to contribute .65% of their salary. In the fiscal years ending June 30, 2011 through June 30, 2013 the contribution rates for employees and employers will rise as follows:

(1)

For employees who are not members of an enhanced retirement plan the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY 11	1.666%	.833%
FY12	1.834%	.917%
FY 13	2.000%	1.000%

(2)

For employees who are members of an enhanced retirement (state police and adult correctional officer coverage plan 1; municipal police member coverage plans 3, 4, and 5; municipal fire member coverage plan 3, 4 and 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act [10-12B-1 NMSA 1978]) the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY 11	2.084%	1.042%
FY12	2.292%	1.146%
FY 13	2.500%	1.250%

Also, employers joining the program after 1/1/98 are required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

The RHCA plan is financed on a pay-as-you-go basis. The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the contributions can be changed by the New Mexico State Legislature.

The County’s contributions to the RHCA for the years ended June 30, 2010, 2009 and 2008 were \$133,714, \$134,650, and \$123,015, respectively, which equaled the required contribution for each year.

**NOTE 11. Commitments**

At June 30, 2010, the County had uncompleted construction projects for the Loop Road, Jail Expansion, and Administration Office Remodel. The remaining commitment on these construction contracts is approximately \$154,952, \$5,835,079, and \$590,180, respectively.

**NOTE 12. Contingent Liabilities**

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

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 13. Other Required Individual Fund Disclosures**

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

A. Deficit fund balance of individual funds- The following funds reflected a deficit fund balance as of June 30, 2010:

Legis – Artesia Meal Site (467)	\$ (701)
Civil Emergency (500)	(10,709)
VFD Firefighter Asst Grant (513)	(4,822)
SHSGP Grant (519)	(9,624)
2010 Interop Communications Grant (516)	(20,352)
Joel VFD 09/10 (615)	(13,955)
Riverside VFD 09/10 (636)	(560)
CDBG – Colonias (456)	(297,120)

The fund balances are deficit because expenditures were in excess of revenues and available cash and there were not sufficient transfers to cover the deficits. Future budget line items will be strictly monitored and reviewed to ensure funds operate within the approved budget.

B. Excess of expenditures over appropriations- No funds were found to have excess of expenditures over appropriations

C. Designated cash appropriations in excess of available balances- The following fund exceeded approved budgetary authority for the year ended June 30, 2010:

EMS – Atoka (416)	259
EMS – Happy Valley (418)	174
EMS – La Huerta (448)	347

**NOTE 14. Fund Balance and Net Asset Restatement**

The County has restated budgetary fund balances due to errors noted in the presentation of the prior year financial statements. Some funds that were combined in the prior year are reported separately in the current year. The General Fund, this year comprised of funds 401 – General Fund – Operational and 460 – General Fund – Insurance, also included the following funds in the prior year:

402	Road Fund Special Revenue Fund
435	Payroll Benefit Fund Special Revenue Fund
445	County Aircraft Special Revenue Fund

The following funds were combined in the prior year into the Other Reserves Special Revenue Fund reported on the financial statements:

439	N. Eddy County Public Safety Reserve Capital Projects Fund
440	Drug Rehab Center Reserve Capital Projects Fund
441	Clerk’s Office Remodel Reserve Capital Projects Fund
442	Artesia Satellite Office Remodel Reserve Capital Projects Fund

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 14. Fund Balance and Net Asset Restatement (continued)**

These restatements are as follows:

Fund Number	Fund Name	As Originally Reported	Adjustment	As Adjusted
401	General Fund - Operational	\$ 18,268,999	\$ (6,353,095)	\$ 11,915,904
460	General Fund - Insurance	-	80,694	80,694
435	Payroll Benefit Fund	-	483,071	483,071
479	Lodgers Tax Special Revenue Fund	60,204	(9,933)	50,271
415	Property Valuation Special Revenue Fund	514,360	524	514,884
430	Clerk Recording and Filing Special Revenue Fund	299,637	(4,263)	295,374
432	Treasurer's Collection Special Revenue Fund	12,663	(3,025)	9,638
404	Recreation Special Revenue Fund	9,352	46	9,398
445	County Aircraft Special Revenue Fund	-	6,505	6,505
450	Law Enforcement Protection Act Special Revenue Fund	47,002	(47,000)	2
452	Law Enforcement Traffic Safety Grant Special Revenue Fund	12,854	1,154	14,008
405	Environmental GRT Special Revenue Fund	2,655,660	(904,631)	1,751,029
453	Jail Improvements Phone-Prisoners Special Revenue Fund	284,178	1,710	285,888
457	Detention Concession Special Revenue Fund	4,926	60,994	65,920
402	Road Fund Special Revenue Fund	-	4,496,658	4,496,658
429	GIS Grant Special Revenue Fund	485,332	(920)	484,412
438	Artesia Motor Vehicle Special Revenue Fund	30,438	(17,153)	13,285
480	Legis - Appropriations Special Revenue Fund	207,989	(147,772)	60,217
469	Legis - Lifeline/Greenhouse Special Revenue Fund	88,704	42,435	131,139
406	County Indigent Special Revenue Fund	863,089	(243,633)	619,456
434	Healthier Services Special Revenue Fund	199,062	5,894	204,956
500	Civil Emergency Special Revenue Fund	(211,962)	19,853	(192,109)
506	DOT Grant Special Revenue Fund	-	(17,727)	(17,727)
510	Civil Emergency Outreach Grant Special Revenue Fund	-	(38,119)	(38,119)
514	Hazmat Truck & Trailer Grant Special Revenue Fund	-	20,429	20,429
513	VFD Firefighter Asst Grant Special Revenue Fund	-	(10,791)	(10,791)
407	Atoka Fire Special Revenue Fund	236,488	7,325	243,813
408	Cottonwood Fire Special Revenue Fund	60,569	2,125	62,694
409	Happy Valley Fire Special Revenue Fund	237	5,612	5,849
612	Happy Valley VFD 09/10 Special Revenue Fund	-	379	379
410	Joel Fire Special Revenue Fund	145,104	18,433	163,537
411	La Huerta Fire Special Revenue Fund	40,772	10,122	50,894
412	Loco Hills Fire Special Revenue Fund	15,466	4,770	20,236
413	Otis Fire Special Revenue Fund	(28,146)	56,531	28,385
414	White's City Fire Special Revenue Fund	132,622	1,203	133,825
420	Sun Country Fire Special Revenue Fund	176,425	1,683	178,108
421	Queen Fire Special Revenue Fund	83,658	1,553	85,211
422	Riverside Fire Special Revenue Fund	4,459	(4,429)	30
433	Malaga Fire Special Revenue Fund	17,962	3,968	21,930
418	EMS - Happy Valley Special Revenue Fund	666	127	793
428	Road Fund Special Revenue Fund	6,581	676	7,257
431	EMS - Malaga Special Revenue Fund	(897)	1,797	900
448	EMS - La Huerta Special Revenue Fund	(896)	897	1
449	EMS - White's City Special Revenue Fund	278	460	738
550	Fire Excise Tax-Gross Receipts Special Revenue Fund	1,249,900	177,008	1,426,908



**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 14. Fund Balance and Net Asset Restatement (continued)**

Fund Number	Fund Name	As Originally Reported	Adjustment	As Adjusted
551	Fire Excise - Queen Special Revenue Fund	56,051	(6,272)	49,779
552	Fire Excise - Atoka Special Revenue Fund	56,051	(6,272)	49,779
553	Fire Excise - Cottonwood Special Revenue Fund	349,802	67,474	417,276
554	Fire Excise - Happy Valley Special Revenue Fund	200,239	(6,273)	193,966
555	Fire Excise - Joel Special Revenue Fund	175,401	(6,273)	169,128
556	Fire Excise - La Huerta Special Revenue Fund	118,656	(6,272)	112,384
557	Fire Excise - Loco Hills Special Revenue Fund	355,120	(6,273)	348,847
558	Fire Excise - Otis Special Revenue Fund	308,731	(6,272)	302,459
559	Fire Excise - White's City Special Revenue Fund	256,073	(6,219)	249,854
560	Fire Excise - Riverside Special Revenue Fund	428,158	(6,273)	421,885
561	Fire Excise - Administration Special Revenue Fund	56,283	(3,503)	52,780
562	Fire Excise - Loving Special Revenue Fund	170,702	(3,136)	167,566
563	Fire Excise - Hope Special Revenue Fund	101,020	(3,138)	97,882
564	Fire Excise - Sun Country Special Revenue Fund	56,051	(6,272)	49,779
565	Fire Excise - Malaga Special Revenue Fund	108,458	13,051	121,509
485	Eddy County DWI Fund Special Revenue Fund	17,212	(1,106)	16,106
490	Traffic Safety Special Revenue Fund	48,766	(5,524)	43,242
491	Maternal Child and Health Special Revenue Fund	14,406	(2,840)	11,566
455	Construction Capital Projects Fund	1,011,760	395,389	1,407,149
456	CDBG - Colonias Capital Projects Fund	(42,279)	(59,912)	(102,191)
600	Capital Improvements Capital Projects Fund	3,707,127	(185,759)	3,521,368
		<u>\$ 33,527,523</u>	<u>\$ (2,139,530)</u>	<u>\$ 31,387,993</u>

The County has restated the modified accrual basis financial statements due to including funds that were omitted in the prior year and due to the combined funds noted above, as follows:

Fund Number	Fund Name	As Originally Reported	Adjustment	As Adjusted
401	General Fund - Operational	\$ 17,507,250	\$ (4,817,821)	\$ 12,689,429
435	Payroll Benefit Fund Special Revenue Fund	-	383,590	383,590
445	County Aircraft Special Revenue Fund	-	6,277	6,277
470	Legis - Morningside Special Revenue Fund	-	(49,930)	(49,930)
405	Environmental GRT Special Revenue Fund	2,628,089	(831,424)	1,796,665
402	Road Fund Special Revenue Fund	-	4,616,649	4,616,649
515	Brine Well Exercise Grant Special Revenue Fund	-	(9,690)	(9,690)
504	HSEEP Grant Special Revenue Fund	-	(37,421)	(37,421)
506	DOT Grant Special Revenue Fund	-	(17,727)	(17,727)
510	Civil Emergency Outreach Grant Special Revenue Fund	-	(38,119)	(38,119)
514	Hazmat Truck & Trailer Grant Special Revenue Fund	-	20,429	20,429
513	VFD Firefighter Asst Grant Special Revenue Fund	-	(10,791)	(10,791)
612	Happy Valley VFD 09/10	-	379	379
485	Eddy County DWI Fund Special Revenue Fund	16,076	(8)	16,068
		<u>\$ 20,151,415</u>	<u>\$ (785,607)</u>	<u>\$ 19,365,808</u>

The County has restated the accrual basis financial statements by \$(2,396,297) for corrections to capital assets in Governmental Funds of \$1,225,541, unrecorded capital leases of \$(1,275,255), change in landfill estimates of \$1,351,420, change in categorization of numerous funds from special revenue funds to fiduciary funds of \$(2,912,396), and restatement of modified accrual statements of \$(785,607) as noted above.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2010

**NOTE 15. Landfill Closure and Postclosure Care**

State and federal laws and regulations require that upon closing, the County of Eddy and the City of Carlsbad place a final cover on their landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after the closure of the landfill. An expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. Based on a joint powers agreement between the County and the City of Carlsbad, the closure and postclosure care costs will be shared at 50% for each governmental agency. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during each year. The total estimated liability for landfill closure costs is \$1,490,280 as of June 30, 2010, which is based on the cumulative capacity of 5,974,000 cubic gate yards of air space to be used over its estimated life of 20 years. It is estimated that an additional \$1,629,100 of postclosure care costs will be recognized over 30 years after the landfill site is closed. The estimated total current cost of the landfill closure and postclosure care of \$3,119,380 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2010. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in state and federal landfill laws and regulations.

The following calculation details the current amount recognized for landfill closure and postclosure care reflected in the County's liabilities:

Estimated landfill closure cost	\$	1,490,280
Estimated landfill post closure cost		<u>1,629,100</u>
 Total estimated closure and post closure costs		 <u><u>3,119,380</u></u>
 Total capacity used to date as a percentage of total capacity (total capacity is approximately 5,974,000 cubic gate yards)		 36.67%
Estimated closure and post closure care costs	\$	1,143,882
Prior liability recognized		<u>1,058,076</u>
Total current year liability		<u>85,806</u>
		<u>50%</u>
 Eddy County portion		 42,903
Prior year liability recognized		<u>529,038</u>
 Estimated liability for the year ended June 30, 2010	\$	 <u><u>571,941</u></u>

**NOTE 16. 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 17. Restricted Net Assets**

The government-wide statement of net assets reports \$36,454,400 of restricted net assets, all of which is restricted by enabling legislation. See page 33 and pages 63 to 71 for descriptions of the related restrictions for special revenue and capital projects funds.

**SUPPLEMENTARY INFORMATION**

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND**  
June 30, 2010

Statement A-1

<b>ASSETS</b>	General Fund		
	401	460	
	Operational	Insurance	Total
Cash and cash equivalents	\$ 11,424,237	\$ 4,668	\$ 11,428,905
Investments	49,227	-	49,227
Receivables:			
Taxes	2,870,469	-	2,870,469
Intergovernmental	-	-	-
Interest	-	-	-
Prepaid expenses	357,405	-	357,405
Due from fiduciary funds	105,096	-	105,096
Due from component unit	32,301	-	32,301
Interfund receivable	307,814	-	307,814
 <i>Total assets</i>	 \$ 15,146,549	 \$ 4,668	 \$ 15,151,217
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts payable	\$ 166,579	\$ -	\$ 166,579
Accrued expenses	103,489	-	103,489
Deferred revenue	991,399	-	991,399
 <i>Total liabilities</i>	 1,261,467	 -	 1,261,467
 <i>Fund balances:</i>			
Reserved for:			
Prepaid expenses	357,405	-	357,405
Unreserved:			
Undesignated	13,527,677	4,668	13,532,345
 <i>Total fund balances</i>	 13,885,082	 4,668	 13,889,750
 <i>Total liabilities and fund balances</i>	 \$ 15,146,549	 \$ 4,668	 \$ 15,151,217

The accompanying notes are an integral part of these financial statements.

## STATE OF NEW MEXICO

Statement A-2

## EDDY COUNTY

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## GENERAL FUND

For the Year Ended June 30, 2010

	General Fund		
	401	460	Total
	Operational	Insurance	Total
<i>Revenues:</i>			
Taxes:			
Property	\$ 9,076,267	\$ -	\$ 9,076,267
Gross receipts	2,451,117	-	2,451,117
Oil and gas taxes	12,763,501	-	12,763,501
Gasoline and motor vehicle	-	-	-
Other	421	-	421
Intergovernmental:			
Federal capital grants	3,600	-	3,600
State operating grants	3,150,286	-	3,150,286
State capital grants	510,993	-	510,993
Charges for services	512,953	-	512,953
Licenses and fees	333,552	-	333,552
Investment income	152,550	-	152,550
Miscellaneous	358,603	4,068	362,671
<i>Total revenues</i>	<u>29,313,843</u>	<u>4,068</u>	<u>29,317,911</u>
<i>Expenditures:</i>			
Current:			
General government	4,763,526	-	4,763,526
Public safety	9,004,157	-	9,004,157
Health and sanitation	-	359,937	359,937
Culture and recreation	1,639,844	-	1,639,844
Capital outlay	284,826	-	284,826
<i>Total expenditures</i>	<u>15,692,353</u>	<u>359,937</u>	<u>16,052,290</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13,621,490</u>	<u>(355,869)</u>	<u>13,265,621</u>
<i>Other financing sources (uses):</i>			
Sale of capital assets	210,575	-	210,575
Operating transfers in	5,042,471	-	5,042,471
Operating transfers out	(17,678,883)	(80,694)	(17,759,577)
<i>Total other financing sources (uses)</i>	<u>(12,425,837)</u>	<u>(80,694)</u>	<u>(12,506,531)</u>
<i>Net change in fund balances</i>	<u>1,195,653</u>	<u>(436,563)</u>	<u>759,090</u>
<i>Fund balance - beginning of year</i>	17,507,250	441,231	17,948,481
<i>Fund balance - restatement (Note 14)</i>	(4,817,821)	-	(4,817,821)
Fund balance - beginning of year, restated	<u>12,689,429</u>	<u>441,231</u>	<u>13,130,660</u>
<i>Fund balance - end of year</i>	<u>\$ 13,885,082</u>	<u>\$ 4,668</u>	<u>\$ 13,889,750</u>

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement A-3

GENERAL FUND - OPERATIONAL - "401"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
<i>Taxes:</i>				
Property	\$ 7,070,300	\$ 9,450,300	\$ 9,122,126	\$ (328,174)
Gross receipts	2,800,000	2,800,000	2,534,457	(265,543)
Oil and gas	12,265,000	9,885,000	11,732,891	1,847,891
Other	200	200	462	262
<i>Intergovernmental:</i>				
Federal capital grants	-	-	3,600	3,600
State operating grants	3,032,923	3,040,211	3,153,793	113,582
State capital grants	492,057	403,144	515,458	112,314
Refunds and recoveries	86,500	103,720	144,431	40,711
Charges for services	442,558	442,558	609,982	167,424
Licenses and fees	325,469	325,469	361,783	36,314
Interest	500,000	500,000	218,592	(281,408)
Miscellaneous	260,430	297,408	270,167	(27,241)
<i>Total revenues</i>	<u>27,275,437</u>	<u>27,248,010</u>	<u>28,667,742</u>	<u>1,419,732</u>
<i>Expenditures</i>				
<i>Current:</i>				
General government	5,983,170	6,007,081	5,142,947	864,134
Public safety	8,869,549	8,889,919	9,007,349	(117,430)
Culture and recreation	1,746,098	1,963,918	1,669,752	294,166
Capital outlay	401,021	401,021	284,826	116,195
<i>Total expenditures</i>	<u>16,999,838</u>	<u>17,261,939</u>	<u>16,104,874</u>	<u>1,157,065</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>10,275,599</u>	<u>9,986,071</u>	<u>12,562,868</u>	<u>2,576,797</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,044,765	6,358,204	-	(6,358,204)
Sale of capital assets	25,000	25,000	210,575	185,575
Operating transfers in (out)	(16,345,364)	(16,369,275)	(12,770,672)	3,598,603
<i>Total other financing sources (uses)</i>	<u>(10,275,599)</u>	<u>(9,986,071)</u>	<u>(12,560,097)</u>	<u>(2,574,026)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>2,771</u>	<u>2,771</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>18,268,999</u>	<u>18,268,999</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>(6,353,095)</u>	<u>(6,353,095)</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>11,915,904</u>	<u>11,915,904</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,918,675</u>	<u>\$ 11,918,675</u>
Net change in fund balance - GAAP basis			\$ 1,195,653	
(Increase) decrease in accounts receivable			(427,700)	
(Increase) decrease in prepaids			(357,408)	
Increase (decrease) in accounts payable			(166,575)	
Increase (decrease) in accrued expenses			(241,199)	
Net change in fund balance - budgetary basis			<u>\$ 2,771</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement A-4

GENERAL FUND - INSURANCE - "460"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	4,668	4,668
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	4,668	4,668
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	4,668	4,668
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(80,694)	(80,694)
<i>Total other financing sources (uses)</i>	-	-	(80,694)	(80,694)
<i>Net change in fund balance</i>	-	-	(76,026)	(76,026)
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	80,694	80,694
<i>Fund balance - beginning of year as restated</i>	-	-	80,694	80,694
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,668	\$ 4,668
Net change in fund balance - GAAP basis			\$ (436,563)	
(Increase) decrease in accounts receivable			600	
(Increase) decrease in prepaids			359,937	
Net change in fund balance - budgetary basis			\$ (76,026)	

The accompanying notes are an integral part of these financial statements.

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**NONMAJOR GOVERNMENTAL FUNDS**

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**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS**

**Farm and Range Fund (403)** - To account for soil conservation activities within the County. Financing is provided by the Taylor Grazing Act. (6-11-6 NMSA 1978)

**Lodgers' Tax Fund (479)** - To account for lodgers tax revenues restricted to the promotion of rural areas within the County as specified in Section 3-38-14 to 3-38-24 NMSA 1978.

**Property Valuation Fund (415)** - To account for administrative charges collected from ad valorem levies and used for appraisal as specified in Section 7-38-38.1 NMSA 1978.

**County Clerk Recording and Filing (430)** - To account for funds received from charges for County services used to maintain Clerk equipment pursuant to the authority of Section 4-8-16F NMSA 1978.

**Treasurer's Collection Fund (432)** - To account for Eddy County Treasurer's Department collection of funds obtained by demand warrants and insufficient fund collections. Authority for creation of this fund is contained in resolution R-02-07.

**Recreation Fund (404)** - To account for the operation, maintenance, and construction of County owned recreational facilities. Financing is provided by cigarette tax and other miscellaneous sources. (7-12-15 NMSA 1978)

**Legis-Sheriff Posse Imp. (466)** – Used to track the grant for Sheriff Posse Improvements received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**County Aircraft (445)** – Used to account for expenses to the County Aircraft. This aircraft was seized by the Drug Task Force more than ten years ago. The revenue for this fund is solely cash transfers from the General Fund for maintenance and repair of the aircraft which is used for drug operations.

**Law Enforcement Protection Act (450)** - To account for a state grant restricted to training and equipment purchases for use in law enforcement. (29-13-1 NMSA 1978).

**Law Enforcement Traffic Safety Grant (452)** – To account for a state grant restricted to training and equipment purchases for use in traffic safety law enforcement.

**Local Law Enforcement Block Grant Fund (495)** - To pay for special schools and training, along with travel for special events such as red ribbon campaigns. Authority for creation of this fund is contained in R-02-56.

**Sheriff Office – JAG Grant (650)** – Department of Justice, Bureau of Justice Assistance Grant used for the benefit of the Eddy County Sheriff's Office. A-09-37.

**Environmental GRT (405)** – 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.

**Legis – Fisherman's Bridge (492)** – Used to track the grant for Fisherman's Bridge received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Loop Road (523)** – Used to track the grant for Loop Road received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Correction Fees Fund (451)** - To account for special fees received on citations and used to pay for prisoners board as specified in Section 33-3-25 NMSA 1978.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Jail Improvements Phone – Prisoners (453)** – To account for revenues received from inmate telephone calls and commissary services which are reinvested in jail and law enforcement items and inmate recreational supplies. The authority for creation of this fund is contained in agreement A-93-94.

**Detention Concession (457)** – To account for revenues received from commissary services which are reinvested in jail and law enforcement items and inmate recreational supplies. The authority for creation of this fund is contained in agreement A-93-94.

**Road Fund (402)** – Used to account for the motor vehicle fees flowing through the state, general fund transfers and other miscellaneous sources used to maintain county roads. The authority for creation of this fund is contained in 4-55A-40 through 43, NMSA 1978.

**G.I.S. Grant (429)** – To account for the funds utilized in the creation of an emergency mapping system. The authority for creation of this Special Revenue Fund is contained in commission resolution number R-99-29.

**Artesia Motor Vehicle (438)** - To account for state funds used to operate the Artesia Motor Vehicle Office. Authority for creation of this fund is contained in resolution R-99-53.

**Legis – Artesia Meal Site (467)** – Used to track the grant for Artesia Meal Site received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Morningside (470)** – Used to track the grant for Morningside received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Artesia Shooting Range (472)** – Used to track the grant for Artesia Shooting Range received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Sunset Gardens (473)** – Used to track the grant for Sunset Gardens received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – CARC Vans (477)** – Used to track the grant for CARC Vans received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Appropriations (480)** - is used to track the various grants received from state legislature on an annual basis, rather than track the grants through the general fund under the county commission, as done previously. Authority for creation of this fund is contained in R-02-37.

**Legis – Art Horse Council (483)** – Used to track the grant for Art Horse Council received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Legis – Lifeline/Greenhouse (469)** – To account for funds received for the Eddy County Detention Center Lifeline Intervention Program.

**Legis – Big Brother/Sister (478)** – Used to track the grant for Big Brother/Sister received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**Malaga Water System (488)** – Used to account for grants received from the state legislature for the purpose of developing and improving the water system for this community located in Eddy County.

**Legis – Consolidated Dispatch (522)** – Used to track the grant for Consolidated Dispatch received from the state legislature. Authority for creation of this fund is contained in R-02-37.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Malaga Colonia Initiative 2009 (476)** – This is a Colonias project fund. Colonias funds are used to develop viable urban communities, decent housing and suitable living environments, and expanded economic opportunities, principally for persons of low and moderate income, pursuant to the authority of Title I of the Housing and Community Development Act of 1974 (Public Law 93-383).

**County Indigent (406)** - 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 7-2OE-9, NMSA 1978 Compilation.

**Healthier Services Fund (434)** – To account for excess revenues produced by the imposition of the increments in excess of the first one-eighth (1/8) gross receipts tax increment diverted in accordance with NMSA 1978 Section 7A-9(E) for general health services. Authority for creation of this fund is contained in agreement A-96-29.

**Civil Emergency (500)** – Emergency Management operating fund that contains the Emergency Management Performance Grant which reimburses the county for a percentage of Emergency Management personnel salaries.

**Secure Rural Schools –(489)** – Title III portion of the Secure Rural Schools and Community Self-Determination Act of 2000. These portions of the SRS funds are limited in purpose for firewise programs, emergency services on Federal lands and wildfire planning. This was approved by the Board of County Commissioners by Resolution R-10-54.

**Hazmat Training Grant (503)** – Homeland Security Grant money received for the purpose of training the Regional Hazmat Team. A-10-134.

**Brine Well Exercise Grant (515)** – Homeland Security Grant money received for the purpose of annual Homeland Security Exercise Evaluation Program (HSEEP) required exercises. A-10-03.

**HSEEP Grant (504)** – Homeland Security Grant money received to rewrite Emergency Operation Plan and conduct associated exercises to test the plan. A-08-85.

**NIMS Grant (505)** – Homeland Security Grant money received to purchase portable repeaters for the Office of Emergency Management. A-08-83.

**DOT Grant (506)** – Federal flow through monies from Department of Transportation for Hazardous Materials Response Training to attend Hazmat Training for Eddy County Hazmat Team Members. A-08-100.

**Civil Emergency Outreach Grant (510)** – Homeland Security Grant money received to develop and execute an emergency preparation public outreach campaign. A-08-110.

**Hazmat Truck & Trailer Grant (514)** – Homeland Security Grant money received for the purpose of purchasing a truck and trailer and equipment for the Regional Hazmat Team. A-10-33.

**VFD Firefighter Asst Grant (513)** – U.S. Fire Administration Grant received for the purpose of recruiting and retention of volunteer fire fighters.

**WIPP Hazmat Grant (520)** – To account for the once a year award to the Emergency Management Department provided by the Waste Isolation Pilot Plan to help provide training or equipment in HAZMAT cleanup.

**SHSGP Grant (519)** – Homeland Security Grant received for the purpose of purchasing equipment for Hazmat team, radios for Sheriff's Office, and the Emergency Operation Center Standard Operating Guide development and associated exercise. A-10-04.

**2010 Interop. Communications Grant (516)** – This fund was originally intended for the purchasing of radios for the Sheriff's Office out of the SHSGP Grant. It was later consolidated with fund (519) above. A-10-04.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Atoka Fire (407)** – To account for the operations and maintenance of the Atoka Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Atoka VFD 09/10 (606)** – To account for the operations and maintenance of the Atoka Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Atoka VFD 08/09 (607)** – To account for the operations and maintenance of the Atoka Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Atoka VFD 07/08 (608)** – To account for the operations and maintenance of the Atoka Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Cottonwood Fire (408)** – To account for the operations and maintenance of the Cottonwood Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Cottonwood VFD 09/10 (609)** – To account for the operations and maintenance of the Cottonwood Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Cottonwood VFD 08/09 (610)** – To account for the operations and maintenance of the Cottonwood Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Happy Valley Fire (409)** – To account for the operations and maintenance of the Happy Valley Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Happy Valley VFD 09/10 (612)** – To account for the operations and maintenance of the Happy Valley Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Joel Fire (410)** – To account for the operations and maintenance of the Joel Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Joel VFD 09/10 (615)** – To account for the operations and maintenance of the Joel Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Joel VFD 08/09 (616)** – To account for the operations and maintenance of the Joel Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Joel VFD 07/08 (617)** – To account for the operations and maintenance of the Joel Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**La Huerta Fire (411)** – To account for the operations and maintenance of the La Huerta Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**La Huerta VFD 09/10 (618)** – To account for the operations and maintenance of the La Huerta Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**La Huerta VFD 08/09 (619)** – To account for the operations and maintenance of the La Huerta Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**La Huerta VFD 07/08 (620)** – To account for the operations and maintenance of the La Huerta Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Loco Hills Fire (412)** – To account for the operations and maintenance of the Loco Hills Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Loco Hills VFD 09/10 (621)** – To account for the operations and maintenance of the Loco Hills Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Loco Hills VFD 08/09 (622)** – To account for the operations and maintenance of the Loco Hills Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Loco Hills VFD 07/08 (623)** – To account for the operations and maintenance of the Loco Hills Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Otis Fire (413)** – To account for the operations and maintenance of the Otis Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Otis VFD 09/10 (624)** – To account for the operations and maintenance of the Otis Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**White's City Fire (414)** – To account for the operations and maintenance of the White's City Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**White's City VFD 09/10 (627)** – To account for the operations and maintenance of the White's City Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Sun Country Fire (420)** – To account for the operations and maintenance of the Sun County Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Sun Country VFD 09/10 (630)** – To account for the operations and maintenance of the Sun County Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Sun Country VFD 08/09 (631)** – To account for the operations and maintenance of the Sun County Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Sun Country VFD 07/08 (632)** – To account for the operations and maintenance of the Sun County Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Queen Fire (421)** – To account for the operations and maintenance of the Queen Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Queen VFD 09/10 (633)** – To account for the operations and maintenance of the Queen Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Queen VFD 08/09 (634)** – To account for the operations and maintenance of the Queen Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Queen VFD 07/08 (635)** – To account for the operations and maintenance of the Queen Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Riverside Fire (422)** – To account for the operations and maintenance of the Riverside Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Riverside VFD 09/10 (636)** – To account for the operations and maintenance of the Riverside Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Riverside VFD 08/09 (637)** – To account for the operations and maintenance of the Riverside Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Malaga Fire (433)** – To account for the operations and maintenance of the Malaga Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Malaga VFD 09/10 (639)** – To account for the operations and maintenance of the Malaga Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Malaga VFD 08/09 (640)** – To account for the operations and maintenance of the Malaga Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Malaga VFD 07/08 (641)** – To account for the operations and maintenance of the Malaga Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Administration Fire Funds 09/10 (642)** – To account for the operations and maintenance of the Administration of the Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**Administration Fire Funds 08/09 (643)** – To account for the operations and maintenance of the Administration of the Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

**EMS – Atoka (416)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Loco Hills (417)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Happy Valley (418)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Joel (419)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Queen (423)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Sun Country (424)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.



**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
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**SPECIAL REVENUE FUNDS (Continued)**

**EMS – Riverside (426)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Cottonwood (427)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Otis (428)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Malaga (431)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – La Huerta (448)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – White’s City (449)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**EMS – Careplus Ambulance (444)** – To account for funds used in the establishment, operation, maintenance, training,, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

**Fire Excise Reserve Fund (525)** – Reserve fund for recovery for any catastrophic event that may occur within the volunteer fire departments (i.e., loss of a station or fire truck) as outlined in Resolution R-09-53.

**Fire Excise Tax – Gross Receipts (550)** - This fund is used to account for financial resources to be used for acquiring, enlarging, bettering, repairing, improving, constructing, purchasing, furnishing, equipping, or rehabilitating any Eddy County independent fire district project or facility.

**Fire Excise – Queen (551)** – To account for fire excise tax revenue for the Queen volunteer fire department.

**Fire Excise – Atoka (552)** – To account for fire excise tax revenue for the Atoka volunteer fire department.

**Fire Excise – Cottonwood (553)** – To account for fire excise tax revenue for the Cottonwood volunteer fire department.

**Fire Excise – Happy Valley (554)** – To account for fire excise tax revenue for the Happy Valley volunteer fire department.

**Fire Excise – Joel (555)** – To account for fire excise tax revenue for the Joel volunteer fire department.

**Fire Excise – La Huerta (556)** – To account for fire excise tax revenue for the La Huerta volunteer fire department.

**Fire Excise – Loco Hills (557)** – To account for fire excise tax revenue for the Loco Hills volunteer fire department.

**Fire Excise – Otis (558)** – To account for fire excise tax revenue for the Otis volunteer fire department.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
June 30, 2010

**SPECIAL REVENUE FUNDS (Continued)**

**Fire Excise – White’s City (559)** – To account for fire excise tax revenue for the White’s City volunteer fire department.

**Fire Excise – Riverside (560)** – To account for fire excise tax revenue for the Riverside volunteer fire department.

**Fire Excise – Administration (561)** – To account for fire excise tax revenue for the Administration of the volunteer fire departments.

**Fire Excise – Loving (562)** – To account for fire excise tax revenue for the Loving volunteer fire department.

**Fire Excise – Hope (563)** – To account for fire excise tax revenue for the Hope volunteer fire department.

**Fire Excise – Sun Country (564)** – To account for fire excise tax revenue for the Sun Country volunteer fire department.

**Fire Excise – Malaga (565)** – To account for fire excise tax revenue for the Malaga volunteer fire department.

**Eddy County DWI Fund (485)** - To account for State of New Mexico grant funds used to provide DWI and alcohol rehabilitation. Program assets include DWI prevention, law enforcement and deterrence, screening and assessment, and treatment. Authority for creation of this fund is contained in agreement A-94-24 (State project #93-D-I-G-16).

**Traffic Safety (490)** – To account for state grants used to develop and implement training programs related to traffic safety pursuant to New Mexico grant 25-CD-95-31.

**Maternal Child and Health (491)** - To account for the County’s health planning process. The allocation for this process has historically been from the New Mexico Department of Health and distributed on a reimbursement basis. Authority for creation of this fund is contained in R-03-61.

**E911 Addressing Grant (459)** - To account for grant funds to implement an emergency addressing system pursuant to New Mexico grant number 98-A-I-G-46.

**Region VI Task Force (497S)** – To account for grant funds passed through to the Pecos Valley Drug Task Force.

**Region VI Recovery Act Grant (487S)** – To account for grant funds passed through to the Pecos Valley Drug Task Force.

**Region VI COPS Meth Grant (496S)** – To account for grant funds passed through to the Pecos Valley Drug Task Force.

**HIDTA Grant (425S)** – To account for grant funds passed through to the Pecos Valley Drug Task Force.

**HIDTA Recovery Act Grant (486S)** – To account for grant funds passed through to the Pecos Valley Drug Task Force.

**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Governmental Funds  
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**CAPITAL PROJECTS FUND**

**Financial System Replacement (462)** – This fund was created out of surplus funds for the purpose of replacing the financial software system for Finance and Human Resources. The money has been transferred from General Fund until time to purchase and implement the software system. R-09-38 and R-10-08.

**Construction Fund (455)** – The purpose of this fund is to account for the acquisition or construction of major capital facilities.

**N. Eddy County Public Safety Reserve (439)** – This fund was created out of surplus funds for the purpose of building a new joint public safety building in North Eddy County. The reserve funds are for the sheriff's department area of the new building. R-07-64.

**Clerks Office Remodel Reserve (441)** – The purpose of this fund is to account for the costs to remodel the County Clerk's Office.

**Artesia Satellite Office Remodel Reserve (442)** – The purpose of this fund is to account for the costs to remodel the Artesia DWI Building.

**Jail Expansion Reserve (447)** – The purpose of this fund is to account for financial resources reserved for the future expansion of jail facilities.

**Health Office Reserve (454)** – This fund was created out of surplus funds for the purpose of building a new Health Office in Artesia and making upgrades to the Health Office in Carlsbad. R-06-70.

**Courtroom Remodel (443)** – The purpose of this fund is to account for the costs to remodel the County Courtroom.

**Administration Building Remodel (464)** – The purpose of this fund is to account for the costs to remodel the County Administration Building.

**S. Carlsbad Transfer Station Reserve (436)** – Surplus funds set aside for the possible use of building a new transfer station for Eddy County. R-07-64.

**Computer Network Replacement (463)** – The purpose of this fund is to account for the costs necessary for the replacement of the computer network.

**Drug Rehab Center Reserve (440)** – Surplus funds set aside for the purpose of a Regional Drug Rehab Center in Eddy County. Surplus funds have since been transferred into other projects and the fund is now used for Legislative funding for Rehab project. R-10-08.

**Consolidated Dispatch Reserve (465)** – Surplus funds set aside for the purchase of CAD/RMS equipment for the Eddy County Communication Authority.

**Capital Improvements (600)** - This fund is used to account for financial resources designated for acquisition of equipment and furnishings.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
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	Special Revenue Funds			
	403	479	415	430
	Farm and Range Fund	Lodgers' Tax Fund	Property Valuation Fund	County Clerk Recording and Filing
<b>ASSETS</b>				
Cash and cash equivalents	\$ 912	\$ 38,443	\$ 683,421	\$ 168,300
Receivables:				
Taxes	-	7,430	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 912</u>	<u>\$ 45,873</u>	<u>\$ 683,421</u>	<u>\$ 168,300</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 15,465	\$ 818	\$ 468
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>15,465</u>	<u>818</u>	<u>468</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	912	30,408	682,603	167,832
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>912</u>	<u>30,408</u>	<u>682,603</u>	<u>167,832</u>
<i>Total liabilities and fund balances</i>	<u>\$ 912</u>	<u>\$ 45,873</u>	<u>\$ 683,421</u>	<u>\$ 168,300</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
432	404	466	445	450	452
Treasurer's Collection Fund	Recreation Fund	Legis - Sheriff Posse Imp.	County Aircraft	Law Enforcement Protection Act	Law Enforcement Traffic Safety Grant
\$ 11,722	\$ 20,211	\$ -	\$ -	\$ 2	\$ 17,434
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 11,722</u>	<u>\$ 20,211</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 17,434</u>
\$ 217	\$ 4,817	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>217</u>	<u>4,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
11,505	15,394	-	-	2	17,434
-	-	-	-	-	-
<u>11,505</u>	<u>15,394</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>17,434</u>
<u>\$ 11,722</u>	<u>\$ 20,211</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 17,434</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	495	650	405	492
	Local Law Enforcement Block Grant Fund	Sheriff Office - JAG Grant	Environmental GRT	Legis - Fisherman's Bridge
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,495	\$ -	\$ 1,794,989	\$ -
Receivables:				
Taxes	-	-	198,217	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	9,643	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 24,495</u>	<u>\$ -</u>	<u>\$ 2,002,849</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 87,391	\$ -
Accrued expenses	-	-	3,987	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>91,378</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	24,495	-	1,911,471	-
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>24,495</u>	<u>-</u>	<u>1,911,471</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 24,495</u>	<u>\$ -</u>	<u>\$ 2,002,849</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
523	451	453	457	402	429
Legis - Loop Road	Correction Fees Fund	Jail Improvements Phone - Prisoners	Detention Concession	Road Fund	G.I.S. Grant
\$ 126,807	\$ 237,449	\$ 334,793	\$ 76,613	\$ 4,038,477	\$ 421,175
-	-	-	-	32,187	-
33,914	46,405	5,000	-	63,110	50,000
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 160,721</u>	<u>\$ 283,854</u>	<u>\$ 339,793</u>	<u>\$ 76,613</u>	<u>\$ 4,133,774</u>	<u>\$ 471,175</u>
\$ -	\$ 35,570	\$ 10	\$ -	\$ 152,506	\$ -
-	-	-	-	18,199	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	35,570	10	-	170,705	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,721	248,284	339,783	76,613	3,963,069	471,175
-	-	-	-	-	-
<u>160,721</u>	<u>248,284</u>	<u>339,783</u>	<u>76,613</u>	<u>3,963,069</u>	<u>471,175</u>
<u>\$ 160,721</u>	<u>\$ 283,854</u>	<u>\$ 339,793</u>	<u>\$ 76,613</u>	<u>\$ 4,133,774</u>	<u>\$ 471,175</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	438	467	470	472
	Artesia Motor Vehicle	Legis - Artesia Meal Site	Legis - Morningside	Legis - Artesia Shooting Range
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39,169	\$ 9,600	\$ 22,632	\$ 29,324
Receivables:				
Taxes	11,930	-	-	-
Intergovernmental	-	-	-	6,165
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 51,099</u>	<u>\$ 9,600</u>	<u>\$ 22,632</u>	<u>\$ 35,489</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 668	\$ 10,301	\$ -	\$ -
Accrued expenses	1,633	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>2,301</u>	<u>10,301</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	48,798	(701)	22,632	35,489
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>48,798</u>	<u>(701)</u>	<u>22,632</u>	<u>35,489</u>
<i>Total liabilities and fund balances</i>	<u>\$ 51,099</u>	<u>\$ 9,600</u>	<u>\$ 22,632</u>	<u>\$ 35,489</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
473	477	480	483	469	478
Legis - Sunset Gardens	Legis - CARC Vans	Legis - Appropriations	Legis - Art Horse Council	Legis - Lifeline/ Greenhouse	Legis - Big Brother/Sister
\$ -	\$ -	\$ 4,536	\$ 9,219	\$ 131,139	\$ 14,527
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,536</u>	<u>9,219</u>	<u>131,139</u>	<u>14,527</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>4,536</u>	\$ <u>9,219</u>	\$ <u>131,139</u>	\$ <u>14,527</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	4,536	9,219	131,139	14,527
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>4,536</u>	<u>9,219</u>	<u>131,139</u>	<u>14,527</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>4,536</u>	\$ <u>9,219</u>	\$ <u>131,139</u>	\$ <u>14,527</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
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June 30, 2010

	Special Revenue Funds			
	488	522	476	406
	Malaga Water System	Legis - Consolidated Dispatch	Malaga Colonia Initiative 2009	County Indigent
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 3	\$ -	\$ 827,379
Receivables:				
Taxes	-	-	-	488,928
Intergovernmental	151,256	29,307	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 151,256</u>	<u>\$ 29,310</u>	<u>\$ -</u>	<u>\$ 1,316,307</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ 10,074
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,074</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	151,256	29,310	-	1,306,233
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>151,256</u>	<u>29,310</u>	<u>-</u>	<u>1,306,233</u>
<i>Total liabilities and fund balances</i>	<u>\$ 151,256</u>	<u>\$ 29,310</u>	<u>\$ -</u>	<u>\$ 1,316,307</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
434	500	489	503	515	504
Healthier Services Fund	Civil Emergency	Secure Rural Schools	Hazmat Training Grant	Brine Well Exercise Grant	HSEEP Grant
\$ 1,315,236	\$ 34,739	\$ 41,200	\$ 450	\$ 740	\$ 15,796
-	-	-	-	-	-
-	14,928	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,315,236</u>	<u>\$ 49,667</u>	<u>\$ 41,200</u>	<u>\$ 450</u>	<u>\$ 740</u>	<u>\$ 15,796</u>
\$ 11,009	\$ 7,670	\$ -	\$ -	\$ -	\$ -
1,320	2,257	-	-	-	-
-	-	-	-	-	-
-	50,449	-	-	-	-
-	-	-	-	-	-
<u>12,329</u>	<u>60,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,302,907	(10,709)	41,200	450	740	15,796
-	-	-	-	-	-
<u>1,302,907</u>	<u>(10,709)</u>	<u>41,200</u>	<u>450</u>	<u>740</u>	<u>15,796</u>
<u>\$ 1,315,236</u>	<u>\$ 49,667</u>	<u>\$ 41,200</u>	<u>\$ 450</u>	<u>\$ 740</u>	<u>\$ 15,796</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	505	506	510	514
	NIMS Grant	DOT Grant	Civil Emergency Outreach Grant	Hazmat Truck & Trailer Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 15,365	\$ 20,429
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,365</u>	<u>\$ 20,429</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	-	-	15,365	20,429
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>-</u>	<u>15,365</u>	<u>20,429</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,365</u>	<u>\$ 20,429</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
513	520	519	516	407	606
VFD Firefighter Asst Grant	WIPP Hazmat Grant	SHSGP Grant	2010 Interop. Communications Grant	Atoka Fire	Atoka VFD 09/10
\$ -	\$ 36,057	\$ -	\$ -	\$ 7,634	\$ 88,865
-	-	-	-	-	-
-	5,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 41,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,634</u>	<u>\$ 88,865</u>
\$ -	\$ 252	\$ 9,624	\$ -	\$ -	\$ 12,992
-	-	-	-	-	-
-	-	-	-	-	-
4,822	-	-	20,352	-	-
-	-	-	-	-	-
<u>4,822</u>	<u>252</u>	<u>9,624</u>	<u>20,352</u>	<u>-</u>	<u>12,992</u>
-	-	-	-	-	-
(4,822)	40,805	(9,624)	(20,352)	7,634	75,873
-	-	-	-	-	-
<u>(4,822)</u>	<u>40,805</u>	<u>(9,624)</u>	<u>(20,352)</u>	<u>7,634</u>	<u>75,873</u>
<u>\$ -</u>	<u>\$ 41,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,634</u>	<u>\$ 88,865</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	607	608	408	609
	Atoka VFD 08/09	Atoka VFD 07/08	Cottonwood Fire	Cottonwood VFD 09/10
<b>ASSETS</b>				
Cash and cash equivalents	\$ 49,772	\$ 181,853	\$ 2,197	\$ 11,576
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 49,772</u>	<u>\$ 181,853</u>	<u>\$ 2,197</u>	<u>\$ 11,576</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,489
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,489</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	49,772	181,853	2,197	10,087
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>49,772</u>	<u>181,853</u>	<u>2,197</u>	<u>10,087</u>
<i>Total liabilities and fund balances</i>	<u>\$ 49,772</u>	<u>\$ 181,853</u>	<u>\$ 2,197</u>	<u>\$ 11,576</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
610	409	612	410	615	616
Cottonwood VFD 08/09	Happy Valley Fire	Happy Valley VFD 09/10	Joel Fire	Joel VFD 09/10	Joel VFD 08/09
\$ 60,497	\$ 9,294	\$ 49,686	\$ -	\$ 2,355	\$ 67,890
-	-	-	-	-	-
-	1,650	-	15,815	-	-
-	-	-	-	-	-
<u>\$ 60,497</u>	<u>\$ 10,944</u>	<u>\$ 49,686</u>	<u>\$ 15,815</u>	<u>\$ 2,355</u>	<u>\$ 67,890</u>
\$ -	\$ -	\$ 4,148	\$ -	\$ 16,310	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,148</u>	<u>-</u>	<u>16,310</u>	<u>-</u>
-	-	-	-	-	-
60,497	10,944	45,538	15,815	(13,955)	67,890
-	-	-	-	-	-
<u>60,497</u>	<u>10,944</u>	<u>45,538</u>	<u>15,815</u>	<u>(13,955)</u>	<u>67,890</u>
<u>\$ 60,497</u>	<u>\$ 10,944</u>	<u>\$ 49,686</u>	<u>\$ 15,815</u>	<u>\$ 2,355</u>	<u>\$ 67,890</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	617	411	618	619
	Joel VFD 07/08	La Huerta Fire	La Huerta VFD 09/10	La Huerta VFD 08/09
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 10,123	\$ 26,605	\$ 9,231
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	3,479	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 13,602</u>	<u>\$ 26,605</u>	<u>\$ 9,231</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 23,551	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>23,551</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	-	13,602	3,054	9,231
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>13,602</u>	<u>3,054</u>	<u>9,231</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 13,602</u>	<u>\$ 26,605</u>	<u>\$ 9,231</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
620	412	621	622	623	413
La Huerta VFD 07/08	Loco Hills Fire	Loco Hills VFD 09/10	Loco Hills VFD 08/09	Loco Hills VFD 07/08	Otis Fire
\$ 21,004	\$ 373	\$ 27,706	\$ 9,295	\$ 10,568	\$ 211,401
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 21,004</u>	<u>\$ 373</u>	<u>\$ 27,706</u>	<u>\$ 9,295</u>	<u>\$ 10,568</u>	<u>\$ 211,401</u>
\$ -	\$ -	\$ 992	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>992</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
21,004	373	26,714	9,295	10,568	211,401
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21,004</u>	<u>373</u>	<u>26,714</u>	<u>9,295</u>	<u>10,568</u>	<u>211,401</u>
<u>\$ 21,004</u>	<u>\$ 373</u>	<u>\$ 27,706</u>	<u>\$ 9,295</u>	<u>\$ 10,568</u>	<u>\$ 211,401</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	624	414	627	420
	Otis VFD 09/10	White's City Fire	White's City VFD 09/10	Sun Country Fire
<b>ASSETS</b>				
Cash and cash equivalents	\$ 31,417	\$ 1,203	\$ -	\$ 11,711
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 31,417</u>	<u>\$ 1,203</u>	<u>\$ -</u>	<u>\$ 11,711</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 2,567	\$ -	\$ -	\$ 3,587
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>2,567</u>	<u>-</u>	<u>-</u>	<u>3,587</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	28,850	1,203	-	8,124
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>28,850</u>	<u>1,203</u>	<u>-</u>	<u>8,124</u>
<i>Total liabilities and fund balances</i>	<u>\$ 31,417</u>	<u>\$ 1,203</u>	<u>\$ -</u>	<u>\$ 11,711</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
630	631	632	421	633	634
Sun Country VFD 09/10	Sun Country VFD 08/09	Sun Country VFD 07/08	Queen Fire	Queen VFD 09/10	Quenn VFD 08/09
\$ 2,328	\$ 33,039	\$ -	\$ 1,970	\$ 25,636	\$ 16,606
-	-	-	-	-	-
-	-	-	443	-	-
-	-	-	-	-	-
<u>\$ 2,328</u>	<u>\$ 33,039</u>	<u>\$ -</u>	<u>\$ 2,413</u>	<u>\$ 25,636</u>	<u>\$ 16,606</u>
\$ 2,147	\$ -	\$ -	\$ -	\$ 994	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>994</u>	<u>-</u>
-	-	-	-	-	-
181	33,039	-	2,413	24,642	16,606
-	-	-	-	-	-
<u>181</u>	<u>33,039</u>	<u>-</u>	<u>2,413</u>	<u>24,642</u>	<u>16,606</u>
<u>\$ 2,328</u>	<u>\$ 33,039</u>	<u>\$ -</u>	<u>\$ 2,413</u>	<u>\$ 25,636</u>	<u>\$ 16,606</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	635	422	636	637
	Queen VFD 07/08	Riverside Fire	Riverside VFD 09/10	Riverside VFD 08/09
<b>ASSETS</b>				
Cash and cash equivalents	\$ 67,052	\$ -	\$ -	\$ 9,433
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 67,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,433</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 560	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>560</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	67,052	-	(560)	9,433
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>67,052</u>	<u>-</u>	<u>(560)</u>	<u>9,433</u>
<i>Total liabilities and fund balances</i>	<u>\$ 67,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,433</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
433	639	640	641	642	643
Malaga Fire	Malaga VFD 09/10	Malaga VFD 08/09	Malaga VFD 07/08	Administration Fire Funds 09/10	Administration Fire Funds 08/09
\$ 3,968	\$ 5,555	\$ -	\$ 8,514	\$ 18	\$ 16,163
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,968</u>	<u>\$ 5,555</u>	<u>\$ -</u>	<u>\$ 8,514</u>	<u>\$ 18</u>	<u>\$ 16,163</u>
\$ -	\$ 3,645	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>3,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
3,968	1,910	-	8,514	18	16,163
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,968</u>	<u>1,910</u>	<u>-</u>	<u>8,514</u>	<u>18</u>	<u>16,163</u>
<u>\$ 3,968</u>	<u>\$ 5,555</u>	<u>\$ -</u>	<u>\$ 8,514</u>	<u>\$ 18</u>	<u>\$ 16,163</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	416	417	418	419
	EMS - Atoka	EMS - Loco Hills	EMS - Happy Valley	EMS - Joel
<b>ASSETS</b>				
Cash and cash equivalents	\$ 28	\$ 1,718	\$ 136	\$ 927
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 28</u>	<u>\$ 1,718</u>	<u>\$ 136</u>	<u>\$ 927</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 668	\$ -	\$ 798
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>668</u>	<u>-</u>	<u>798</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	28	1,050	136	129
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>28</u>	<u>1,050</u>	<u>136</u>	<u>129</u>
<i>Total liabilities and fund balances</i>	<u>\$ 28</u>	<u>\$ 1,718</u>	<u>\$ 136</u>	<u>\$ 927</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
423	424	426	427	428	431
EMS - Queen	EMS - Sun Country	EMS - Riverside	EMS - Cottonwood	EMS - Otis	EMS - Malaga
\$ 2,430	\$ 7,934	\$ 4,944	\$ 26,816	\$ 5,166	\$ 1,168
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,430</u>	<u>7,934</u>	<u>4,944</u>	<u>26,816</u>	<u>5,166</u>	<u>1,168</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
2,430	7,934	4,944	26,816	5,166	1,168
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,430</u>	<u>7,934</u>	<u>4,944</u>	<u>26,816</u>	<u>5,166</u>	<u>1,168</u>
<u>\$ 2,430</u>	<u>\$ 7,934</u>	<u>\$ 4,944</u>	<u>\$ 26,816</u>	<u>\$ 5,166</u>	<u>\$ 1,168</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	448	449	444	525
	EMS - La Huerta	EMS - White's City	EMS - Careplus Ambulance	Fire Excise Reserve Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,377	\$ 1,238	\$ 4,623	\$ 500,000
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 2,377</u>	<u>\$ 1,238</u>	<u>\$ 4,623</u>	<u>\$ 500,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 161	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>161</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	2,216	1,238	4,623	500,000
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>2,216</u>	<u>1,238</u>	<u>4,623</u>	<u>500,000</u>
<i>Total liabilities and fund balances</i>	<u>\$ 2,377</u>	<u>\$ 1,238</u>	<u>\$ 4,623</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
550	551	552	553	554	555
Fire Excise Tax - Gross Receipts	Fire Excise - Queen	Fire Excise - Atoka	Fire Excise - Cottonwood	Fire Excise - Happy Valley	Fire Excise - Joel
\$ 1,465,317	\$ 111,149	\$ 105,584	\$ 462,130	\$ 243,473	\$ 165,203
233,105	12,950	12,950	12,950	12,950	12,950
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,698,422</u>	<u>\$ 124,099</u>	<u>\$ 118,534</u>	<u>\$ 475,080</u>	<u>\$ 256,423</u>	<u>\$ 178,153</u>
\$ 14,426	\$ -	\$ -	\$ 9,945	\$ 410	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,426</u>	<u>-</u>	<u>-</u>	<u>9,945</u>	<u>410</u>	<u>-</u>
-	-	-	-	-	-
1,683,996	124,099	118,534	465,135	256,013	178,153
-	-	-	-	-	-
<u>1,683,996</u>	<u>124,099</u>	<u>118,534</u>	<u>465,135</u>	<u>256,013</u>	<u>178,153</u>
<u>\$ 1,698,422</u>	<u>\$ 124,099</u>	<u>\$ 118,534</u>	<u>\$ 475,080</u>	<u>\$ 256,423</u>	<u>\$ 178,153</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	556	557	558	559
	Fire Excise - La Huerta	Fire Excise - Loco Hills	Fire Excise - Otis	Fire Excise - White's City
<b>ASSETS</b>				
Cash and cash equivalents	\$ 158,003	\$ 409,079	\$ 284,105	\$ 115,809
Receivables:				
Taxes	12,950	12,950	12,950	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 170,953</u>	<u>\$ 422,029</u>	<u>\$ 297,055</u>	<u>\$ 115,809</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 495	\$ -	\$ 87	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>495</u>	<u>-</u>	<u>87</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	170,458	422,029	296,968	115,809
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>170,458</u>	<u>422,029</u>	<u>296,968</u>	<u>115,809</u>
<i>Total liabilities and fund balances</i>	<u>\$ 170,953</u>	<u>\$ 422,029</u>	<u>\$ 297,055</u>	<u>\$ 115,809</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
560	561	562	563	564	565
Fire Excise - Riverside	Fire Excise - Administration	Fire Excise - Loving	Fire Excise - Hope	Fire Excise - Sun Country	Fire Excise - Malaga
\$ 302,445	\$ 79,440	\$ 61,412	\$ 109,308	\$ 111,149	\$ 174,634
12,950	7,929	6,475	6,475	12,950	12,950
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 315,395</u>	<u>\$ 87,369</u>	<u>\$ 67,887</u>	<u>\$ 115,783</u>	<u>\$ 124,099</u>	<u>\$ 187,584</u>
\$ 6,507	\$ 318	\$ 23,650	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,507</u>	<u>318</u>	<u>23,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
308,888	87,051	44,237	115,783	124,099	187,584
-	-	-	-	-	-
<u>308,888</u>	<u>87,051</u>	<u>44,237</u>	<u>115,783</u>	<u>124,099</u>	<u>187,584</u>
<u>\$ 315,395</u>	<u>\$ 87,369</u>	<u>\$ 67,887</u>	<u>\$ 115,783</u>	<u>\$ 124,099</u>	<u>\$ 187,584</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Special Revenue Funds			
	485	490	491	459
	Eddy County DWI Fund	Traffic Safety	Maternal Child and Health	E911 Addressing Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,938	\$ 41,274	\$ 43,540	\$ -
Receivables:				
Taxes	-	-	-	-
Intergovernmental	33,813	-	6,600	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 41,751</u>	<u>\$ 41,274</u>	<u>\$ 50,140</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 33,819	\$ 915	\$ 157	\$ -
Accrued expenses	1,930	-	644	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>35,749</u>	<u>915</u>	<u>801</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	6,002	40,359	49,339	-
Capital projects funds	-	-	-	-
<i>Total fund balances</i>	<u>6,002</u>	<u>40,359</u>	<u>49,339</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 41,751</u>	<u>\$ 41,274</u>	<u>\$ 50,140</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					Capital Projects Fund
<u>497S</u>	<u>487S</u>	<u>496S</u>	<u>425S</u>	<u>486S</u>	<u>462</u>
<u>Region VI Task Force</u>	<u>Region VI Recovery Act Grant</u>	<u>Region VI COPS Meth Grant</u>	<u>HIDTA Grant</u>	<u>HIDTA Recovery Act Grant</u>	<u>Financial System Replacement</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
-	-	-	-	-	-
21,165	32,344	28,217	114,326	14,141	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,165</u>	<u>32,344</u>	<u>\$ 28,217</u>	<u>\$ 114,326</u>	<u>\$ 14,141</u>	<u>500,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,165	32,344	28,217	114,326	14,141	-
<u>21,165</u>	<u>32,344</u>	<u>28,217</u>	<u>114,326</u>	<u>14,141</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	500,000
-	-	-	-	-	500,000
<u>\$ 21,165</u>	<u>\$ 32,344</u>	<u>\$ 28,217</u>	<u>\$ 114,326</u>	<u>\$ 14,141</u>	<u>500,000</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Capital Projects Funds			
	455	439	441	442
	Construction Fund	N. Eddy County Public Safety Reserve	Clerks Office Remodel Reserve	Artesia Satellite Office Remodel Reserve
<b>ASSETS</b>				
Cash and cash equivalents	\$ 657,149	\$ 250,000	\$ 14,617	\$ 500,000
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>657,149</u>	<u>\$ 250,000</u>	<u>\$ 14,617</u>	<u>\$ 500,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Compensated absences - short term	-	-	-	-
Interfund payable	-	-	-	-
Due to subrecipient	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Reserved for:				
Landfill closure	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	657,149	250,000	14,617	500,000
<i>Total fund balances</i>	<u>657,149</u>	<u>250,000</u>	<u>14,617</u>	<u>500,000</u>
<i>Total liabilities and fund balances</i>	<u>\$ 657,149</u>	<u>\$ 250,000</u>	<u>\$ 14,617</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements.

Capital Projects Funds					
447	454	443	464	436	463
Jail Expansion Reserve	Health Office Reserve	Courtroom Remodel	Administration Building Remodel	S. Carlsbad Transfer Station Reserve	Computer Network Replacement
\$ 3,356,645	\$ 338,328	\$ 4,712	\$ 410,505	\$ 1,000,000	\$ 486,388
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,356,645</u>	<u>\$ 338,328</u>	<u>\$ 4,712</u>	<u>\$ 410,505</u>	<u>\$ 1,000,000</u>	<u>\$ 486,388</u>
\$ 23,964	\$ -	\$ -	\$ 36,123	\$ -	\$ 39,962
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,964</u>	<u>-</u>	<u>-</u>	<u>36,123</u>	<u>-</u>	<u>39,962</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,332,681</u>	<u>338,328</u>	<u>4,712</u>	<u>374,382</u>	<u>1,000,000</u>	<u>446,426</u>
<u>3,332,681</u>	<u>338,328</u>	<u>4,712</u>	<u>374,382</u>	<u>1,000,000</u>	<u>446,426</u>
<u>\$ 3,356,645</u>	<u>\$ 338,328</u>	<u>\$ 4,712</u>	<u>\$ 410,505</u>	<u>\$ 1,000,000</u>	<u>\$ 486,388</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
June 30, 2010

	Capital Projects Funds		
	440	465	600
	Drug Rehab Center Reserve	Consolidated Dispatch Reserve	Capital Improvements
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,694,358	\$ 158,537	\$ -
Receivables:			
Taxes	-	-	-
Intergovernmental	-	-	-
Miscellaneous	-	-	-
Restricted cash and cash equivalents	-	-	-
<i>Total assets</i>	\$ 2,694,358	\$ 158,537	\$ -
 <b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Compensated absences - short term	-	-	-
Interfund payable	-	-	-
Due to subrecipient	-	-	-
<i>Total liabilities</i>	-	-	-
<i>Fund balances:</i>			
Reserved for:			
Landfill closure	-	-	-
Unreserved:			
Undesignated, reported in:			
Special revenue funds	-	-	-
Capital projects funds	2,694,358	158,537	-
<i>Total fund balances</i>	2,694,358	158,537	-
<i>Total liabilities and fund balances</i>	\$ 2,694,358	\$ 158,537	\$ -

The accompanying notes are an integral part of these financial statements.



Total Nonmajor  
Governmental  
Funds

\$ 27,037,057  
-  
1,135,126  
640,763  
45,958  
-  
28,858,904

\$ 612,247  
29,970  
-  
75,623  
210,193  
928,033

-  
17,659,681  
10,271,190  
27,930,871  
\$ 28,858,904

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	403	479	415	430
	Farm and Range Fund	Lodgers' Tax Fund	Property Valuation Fund	County Clerk Recording and Filing
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ 240,391	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	38,323	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	30,270	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	38,884
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>30,270</u>	<u>38,323</u>	<u>240,391</u>	<u>38,884</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	73,583	119,553
Public safety	-	-	-	-
Highways and roads	47,895	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	73,346	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	54,375
<i>Total expenditures</i>	<u>47,895</u>	<u>73,346</u>	<u>73,583</u>	<u>173,928</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(17,625)</u>	<u>(35,023)</u>	<u>166,808</u>	<u>(135,044)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	17,895	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>17,895</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>270</u>	<u>(35,023)</u>	<u>166,808</u>	<u>(135,044)</u>
<i>Fund balance - beginning of year</i>	642	65,431	515,795	302,876
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>642</u>	<u>65,431</u>	<u>515,795</u>	<u>302,876</u>
<i>Fund balance - end of year</i>	<u>\$ 912</u>	<u>\$ 30,408</u>	<u>\$ 682,603</u>	<u>\$ 167,832</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
432	404	466	445	450	452
Treasurer's Collection Fund	Recreation Fund	Legis - Sheriff Posse Imp.	County Aircraft	Law Enforcement Protection Act	Law Enforcement Traffic Safety Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	211	-	-	-	-
-	-	-	-	-	-
-	-	108,959	-	-	4,897
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,835	-	-	-	-	-
<u>2,835</u>	<u>211</u>	<u>108,959</u>	<u>-</u>	<u>-</u>	<u>4,897</u>
3,818	-	-	-	-	-
-	-	-	-	45,833	1,471
-	-	-	-	-	-
-	10,507	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	107,601	-	-	-
<u>3,818</u>	<u>10,507</u>	<u>107,601</u>	<u>-</u>	<u>45,833</u>	<u>1,471</u>
(983)	(10,296)	1,358	-	(45,833)	3,426
-	16,590	361	229	-	-
-	-	(1,719)	(6,506)	-	-
-	16,590	(1,358)	(6,277)	-	-
(983)	6,294	-	(6,277)	(45,833)	3,426
12,488	9,100	-	-	45,835	14,008
-	-	-	6,277	-	-
<u>12,488</u>	<u>9,100</u>	<u>-</u>	<u>6,277</u>	<u>45,835</u>	<u>14,008</u>
\$ <u>11,505</u>	\$ <u>15,394</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2</u>	\$ <u>17,434</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	495	650	405	492
	Local Law Enforcement Block Grant Fund	Sheriff Office - JAG Grant	Environmental GRT	Legis - Fisherman's Bridge
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	1,069,268	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	101,734	-	-
State operating grants	-	-	500,534	-
State capital grants	-	-	-	50,000
Charges for services	-	-	-	-
Licenses and fees	-	-	240,158	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>101,734</u>	<u>1,809,960</u>	<u>50,000</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	101,734	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	1,483,038	-
Culture and recreation	-	-	-	-
Debt service	-	-	205,702	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	6,414	53,879
<i>Total expenditures</i>	<u>-</u>	<u>101,734</u>	<u>1,695,154</u>	<u>53,879</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>114,806</u>	<u>(3,879)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	3,879
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,879</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>114,806</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	24,495	-	2,628,089	-
<i>Fund balance - restatement (Note 14)</i>	-	-	(831,424)	-
<i>Fund balance - beginning of year, restated</i>	<u>24,495</u>	<u>-</u>	<u>1,796,665</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 24,495</u>	<u>\$ -</u>	<u>\$ 1,911,471</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
523	451	453	457	402	429
Legis - Loop Road	Correction Fees Fund	Jail Improvements Phone - Prisoners	Detention Concession	Road Fund	G.I.S Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	265,474	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,007,608	-
-	-	-	-	-	10,236
-	-	-	-	-	-
-	-	-	-	201,834	-
160,721	-	-	-	-	-
-	-	65,000	11,780	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,666	1,079	-	21,233	50,000
<u>160,721</u>	<u>267,140</u>	<u>66,079</u>	<u>11,780</u>	<u>1,230,675</u>	<u>60,236</u>
-	-	12,184	-	-	73,755
-	439,217	-	2,760	-	-
-	-	-	-	2,457,914	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,060,386	-
<u>-</u>	<u>439,217</u>	<u>12,184</u>	<u>2,760</u>	<u>3,518,300</u>	<u>73,755</u>
160,721	(172,077)	53,895	9,020	(2,287,625)	(13,519)
-	174,122	-	-	1,660,000	-
-	-	-	-	(25,955)	-
<u>-</u>	<u>174,122</u>	<u>-</u>	<u>-</u>	<u>1,634,045</u>	<u>-</u>
160,721	2,045	53,895	9,020	(653,580)	(13,519)
-	246,239	285,888	67,593	-	484,694
-	-	-	-	4,616,649	-
<u>-</u>	<u>246,239</u>	<u>285,888</u>	<u>67,593</u>	<u>4,616,649</u>	<u>484,694</u>
\$ <u>160,721</u>	\$ <u>248,284</u>	\$ <u>339,783</u>	\$ <u>76,613</u>	\$ <u>3,963,069</u>	\$ <u>471,175</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	438	467	470	472
	Artesia Motor Vehicle	Legis - Artesia Meal Site	Legis - Morningside	Legis - Artesia Shooting Range
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	25,853	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	9,591	116,744	6,165
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	107,127	-	-	-
Investment income	-	-	-	-
Miscellaneous	429	-	-	-
<i>Total revenues</i>	<u>133,409</u>	<u>9,591</u>	<u>116,744</u>	<u>6,165</u>
<i>Expenditures:</i>				
Current:				
General government	187,307	-	-	-
Public safety	-	-	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	19,892	71,502	80,676
<i>Total expenditures</i>	<u>187,307</u>	<u>19,892</u>	<u>71,502</u>	<u>80,676</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(53,898)</u>	<u>(10,301)</u>	<u>45,242</u>	<u>(74,511)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	68,350	9,600	27,320	255,000
Operating transfers out	-	-	-	(145,000)
<i>Total other financing sources (uses)</i>	<u>68,350</u>	<u>9,600</u>	<u>27,320</u>	<u>110,000</u>
<i>Net change in fund balance</i>	<u>14,452</u>	<u>(701)</u>	<u>72,562</u>	<u>35,489</u>
<i>Fund balance - beginning of year</i>	34,346	-	-	-
<i>Fund balance - restatement (Note 14)</i>	-	-	(49,930)	-
<i>Fund balance - beginning of year, restated</i>	<u>34,346</u>	<u>-</u>	<u>(49,930)</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 48,798</u>	<u>\$ (701)</u>	<u>\$ 22,632</u>	<u>\$ 35,489</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
473	477	480	483	469	478
Legis - Sunset Gardens	Legis - CARC Vans	Legis - Appropriations	Legis - Art Horse Council	Legis - Lifeline/ Greenhouse	Legis - Big Brother/ Sister
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	44,337	67,333	50,000	-	23,200
-	44,337	67,333	50,000	-	23,200
5,835	-	-	9,724	-	8,673
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	44,337	-	31,057	-	-
5,835	44,337	-	40,781	-	8,673
(5,835)	-	67,333	9,219	-	14,527
5,835	-	10,626	-	-	-
-	-	(123,015)	-	-	-
5,835	-	(112,389)	-	-	-
-	-	(45,056)	9,219	-	14,527
-	-	49,592	-	131,139	-
-	-	-	-	-	-
-	-	49,592	-	131,139	-
\$ -	\$ -	\$ 4,536	\$ 9,219	\$ 131,139	\$ 14,527

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	488	522	476	406
	Malaga Water System	Legis - Consolidated Dispatch	Malaga Colonia Initiative 2009	County Indigent
<i>Revenues:</i>				
<i>Taxes:</i>				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	2,813,471
Other	-	-	-	-
<i>Intergovernmental:</i>				
Federal operating grants	-	-	-	-
State operating grants	151,256	124,393	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	76,740
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	6,437
<i>Total revenues</i>	<u>151,256</u>	<u>124,393</u>	<u>-</u>	<u>2,896,648</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	116,198	-	-
Public safety	-	-	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	3,188,847
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	6,120	-	-
<i>Total expenditures</i>	<u>-</u>	<u>122,318</u>	<u>-</u>	<u>3,188,847</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>151,256</u>	<u>2,075</u>	<u>-</u>	<u>(292,199)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	8,907	27,235	-	769,064
Operating transfers out	(8,907)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>27,235</u>	<u>-</u>	<u>769,064</u>
<i>Net change in fund balance</i>	<u>151,256</u>	<u>29,310</u>	<u>-</u>	<u>476,865</u>
<i>Fund balance - beginning of year</i>	-	-	-	829,368
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	-	-	-	829,368
<i>Fund balance - end of year</i>	<u>\$ 151,256</u>	<u>\$ 29,310</u>	<u>\$ -</u>	<u>\$ 1,306,233</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
434	500	489	503	515	504
Healthier Services Fund	Civil Emergency	Secure Rural Schools	Hazmat Training Grant	Brine Well Exercise Grant	HSEEP Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,000	-	-	36,299	-
642,600	-	-	-	-	59,820
-	-	-	-	-	-
-	89,401	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	19,124	-	-	-
<u>642,600</u>	<u>101,401</u>	<u>19,124</u>	<u>-</u>	<u>36,299</u>	<u>59,820</u>
-	-	-	-	-	-
-	317,614	-	4,550	25,869	17,242
-	-	-	-	-	-
396,645	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>396,645</u>	<u>317,614</u>	<u>-</u>	<u>4,550</u>	<u>25,869</u>	<u>17,242</u>
245,955	(216,213)	19,124	(4,550)	10,430	42,578
865,450	474,200	22,076	5,000	-	10,639
-	(62,946)	-	-	-	-
<u>865,450</u>	<u>411,254</u>	<u>22,076</u>	<u>5,000</u>	<u>-</u>	<u>10,639</u>
1,111,405	195,041	41,200	450	10,430	53,217
191,502	(205,750)	-	-	-	-
-	-	-	-	(9,690)	(37,421)
<u>191,502</u>	<u>(205,750)</u>	<u>-</u>	<u>-</u>	<u>(9,690)</u>	<u>(37,421)</u>
<u>\$ 1,302,907</u>	<u>\$ (10,709)</u>	<u>\$ 41,200</u>	<u>\$ 450</u>	<u>\$ 740</u>	<u>\$ 15,796</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	505	506	510	514
	NIMS Grant	DOT Grant	Civil Emergency Outreach Grant	Hazmat Truck & Trailer Grant
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	65,000	-
State capital grants	71,174	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>71,174</u>	<u>-</u>	<u>65,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	11,516	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	71,174	-	-	-
<i>Total expenditures</i>	<u>71,174</u>	<u>-</u>	<u>11,516</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>53,484</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	17,727	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>17,727</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>17,727</u>	<u>53,484</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - restatement (Note 14)</i>	-	(17,727)	(38,119)	20,429
<i>Fund balance - beginning of year, restated</i>	-	(17,727)	(38,119)	20,429
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,365</u>	<u>\$ 20,429</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
513	520	519	516	407	606
VFD Firefighter Asst Grant	WIPP Hazmat Grant	SHSGP Grant	2010 Interop. Communications Grant	Atoka Fire	Atoka VFD 09/10
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,363	5,000	-	-	-	154,902
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	55	-
<u>16,363</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>154,902</u>
-	-	-	20,352	-	-
10,394	252	9,624	-	-	71,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,394</u>	<u>252</u>	<u>9,624</u>	<u>20,352</u>	<u>-</u>	<u>71,450</u>
<u>5,969</u>	<u>4,748</u>	<u>(9,624)</u>	<u>(20,352)</u>	<u>55</u>	<u>83,452</u>
-	-	-	-	7,623	44
-	-	-	-	<u>(236,278)</u>	<u>(7,623)</u>
-	-	-	-	<u>(228,655)</u>	<u>(7,579)</u>
<u>5,969</u>	<u>4,748</u>	<u>(9,624)</u>	<u>(20,352)</u>	<u>(228,600)</u>	<u>75,873</u>
-	36,057	-	-	236,234	-
<u>(10,791)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(10,791)</u>	<u>36,057</u>	<u>-</u>	<u>-</u>	<u>236,234</u>	<u>-</u>
<u>\$ (4,822)</u>	<u>\$ 40,805</u>	<u>\$ (9,624)</u>	<u>\$ (20,352)</u>	<u>\$ 7,634</u>	<u>\$ 75,873</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	607	608	408	609
	Atoka VFD 08/09	Atoka VFD 07/08	Cottonwood Fire	Cottonwood VFD 09/10
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	154,902
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,902</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	4,609	-	-	68,151
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	74,467
<i>Total expenditures</i>	<u>4,609</u>	<u>-</u>	<u>-</u>	<u>142,618</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,609)</u>	<u>-</u>	<u>-</u>	<u>12,284</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	54,381	181,853	2,197	-
Operating transfers out	-	-	(60,497)	(2,197)
<i>Total other financing sources (uses)</i>	<u>54,381</u>	<u>181,853</u>	<u>(58,300)</u>	<u>(2,197)</u>
<i>Net change in fund balance</i>	<u>49,772</u>	<u>181,853</u>	<u>(58,300)</u>	<u>10,087</u>
<i>Fund balance - beginning of year</i>	-	-	60,497	-
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	-	-	60,497	-
<i>Fund balance - end of year</i>	<u>\$ 49,772</u>	<u>\$ 181,853</u>	<u>\$ 2,197</u>	<u>\$ 10,087</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
610	409	612	410	615	616
Cottonwood VFD 08/09	Happy Valley Fire	Happy Valley VFD 09/10	Joel Fire	Joel VFD 09/10	Joel VFD 08/09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	104,642	15,814	182,077	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24	-	-	-
-	4,150	-	-	1,498	-
-	<u>4,150</u>	<u>104,666</u>	<u>15,814</u>	<u>183,575</u>	-
-	-	-	-	-	-
-	-	41,484	-	296,352	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	17,093	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	<u>58,577</u>	-	<u>296,352</u>	-
-	4,150	46,089	15,814	(112,777)	-
60,497	1,875	-	156,534	115,979	214,993
-	-	(930)	(163,537)	(17,157)	(147,103)
<u>60,497</u>	<u>1,875</u>	<u>(930)</u>	<u>(7,003)</u>	<u>98,822</u>	<u>67,890</u>
<u>60,497</u>	<u>6,025</u>	<u>45,159</u>	<u>8,811</u>	<u>(13,955)</u>	<u>67,890</u>
-	4,919	-	7,004	-	-
-	-	379	-	-	-
-	4,919	379	7,004	-	-
<u>\$ 60,497</u>	<u>\$ 10,944</u>	<u>\$ 45,538</u>	<u>\$ 15,815</u>	<u>\$ (13,955)</u>	<u>\$ 67,890</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	617	411	618	619
	Joel VFD 07/08	La Huerta Fire	La Huerta VFD 09/10	La Huerta VFD 08/09
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	163,052	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	3,480	-	-
<i>Total revenues</i>	<u>-</u>	<u>3,480</u>	<u>163,052</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	157,283	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>157,283</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>3,480</u>	<u>5,769</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	139,377	2,715	-	9,231
Operating transfers out	<u>(139,377)</u>	<u>(40,771)</u>	<u>(2,715)</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(38,056)</u>	<u>(2,715)</u>	<u>9,231</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>(34,576)</u>	<u>3,054</u>	<u>9,231</u>
<i>Fund balance - beginning of year</i>	-	48,178	-	-
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>-</u>	<u>48,178</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 13,602</u>	<u>\$ 3,054</u>	<u>\$ 9,231</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
620	412	621	622	623	413
La Huerta VFD 07/08	Loco Hills Fire	Loco Hills VFD 09/10	Loco Hills VFD 08/09	Loco Hills VFD 07/08	Otis Fire
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	51,636	-	-	6,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,536	-	-	-	-	-
<u>10,536</u>	<u>-</u>	<u>22,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,536)	-	29,467	-	-	6,300
31,540	2,753	-	9,295	10,568	187,540
-	(19,863)	(2,753)	-	-	-
<u>31,540</u>	<u>(17,110)</u>	<u>(2,753)</u>	<u>9,295</u>	<u>10,568</u>	<u>187,540</u>
21,004	(17,110)	26,714	9,295	10,568	193,840
-	17,483	-	-	-	17,561
-	-	-	-	-	-
-	17,483	-	-	-	17,561
<u>\$ 21,004</u>	<u>\$ 373</u>	<u>\$ 26,714</u>	<u>\$ 9,295</u>	<u>\$ 10,568</u>	<u>\$ 211,401</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	624	414	627	420
	Otis VFD 09/10	White's City Fire	White's City VFD 09/10	Sun Country Fire
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	146,756	-	93,759	10,028
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>146,756</u>	<u>-</u>	<u>93,759</u>	<u>10,028</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	92,545	-	-	3,588
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	14,537	-	-	-
<i>Total expenditures</i>	<u>107,082</u>	<u>-</u>	<u>-</u>	<u>3,588</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>39,674</u>	<u>-</u>	<u>93,759</u>	<u>6,440</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	133,825	220	179,465
Operating transfers out	(10,824)	(132,622)	(93,979)	(176,425)
<i>Total other financing sources (uses)</i>	<u>(10,824)</u>	<u>1,203</u>	<u>(93,759)</u>	<u>3,040</u>
<i>Net change in fund balance</i>	<u>28,850</u>	<u>1,203</u>	<u>-</u>	<u>9,480</u>
<i>Fund balance - beginning of year</i>	-	-	-	(1,356)
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	-	-	-	(1,356)
<i>Fund balance - end of year</i>	<u>\$ 28,850</u>	<u>\$ 1,203</u>	<u>\$ -</u>	<u>\$ 8,124</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
630	631	632	421	633	634
Sun Country VFD 09/10	Sun Country VFD 08/09	Sun Country VFD 07/08	Queen Fire	Queen VFD 09/10	Queen VFD 08/09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
154,902	-	-	860	51,636	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>154,902</u>	<u>-</u>	<u>-</u>	<u>860</u>	<u>51,636</u>	<u>-</u>
-	-	-	-	-	-
79,508	-	-	-	26,669	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
39,134	-	-	-	-	-
<u>118,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,669</u>	<u>-</u>
-	-	-	-	-	-
<u>36,260</u>	<u>-</u>	<u>-</u>	<u>860</u>	<u>24,967</u>	<u>-</u>
-	36,260	143,386	325	-	16,606
<u>(36,079)</u>	<u>(3,221)</u>	<u>(143,386)</u>	<u>(83,658)</u>	<u>(325)</u>	<u>-</u>
<u>(36,079)</u>	<u>33,039</u>	<u>-</u>	<u>(83,333)</u>	<u>(325)</u>	<u>16,606</u>
<u>181</u>	<u>33,039</u>	<u>-</u>	<u>(82,473)</u>	<u>24,642</u>	<u>16,606</u>
-	-	-	84,886	-	-
-	-	-	-	-	-
-	-	-	84,886	-	-
<u>\$ 181</u>	<u>\$ 33,039</u>	<u>\$ -</u>	<u>\$ 2,413</u>	<u>\$ 24,642</u>	<u>\$ 16,606</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	635	422	636	637
	Queen VFD 07/08	Riverside Fire	Riverside VFD 09/10	Riverside VFD 08/09
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	51,636	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>51,636</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	39,962	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	11,950	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>51,912</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(276)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	67,052	15,419	2,866	9,579
Operating transfers out	-	(12,299)	(3,150)	(146)
<i>Total other financing sources (uses)</i>	<u>67,052</u>	<u>3,120</u>	<u>(284)</u>	<u>9,433</u>
<i>Net change in fund balance</i>	<u>67,052</u>	<u>3,120</u>	<u>(560)</u>	<u>9,433</u>
<i>Fund balance - beginning of year</i>	-	(3,120)	-	-
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	-	(3,120)	-	-
<i>Fund balance - end of year</i>	<u>\$ 67,052</u>	<u>\$ -</u>	<u>\$ (560)</u>	<u>\$ 9,433</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
433	639	640	641	642	643
Malaga Fire	Malaga VFD 09/10	Malaga VFD 08/09	Malaga VFD 07/08	Administration Fire Funds 09/10	Administration Fire Funds 08/09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	51,636	-	-	73,389	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	51,636	-	-	73,389	-
-	-	-	-	-	-
-	29,837	-	18,300	73,981	3,945
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,862
-	29,837	-	18,300	73,981	12,807
-	-	-	-	-	-
-	21,799	-	(18,300)	(592)	(12,807)
11,037	-	8,176	26,814	610	29,580
(17,962)	(19,889)	(8,176)	-	-	(610)
(6,925)	(19,889)	-	26,814	610	28,970
(6,925)	1,910	-	8,514	18	16,163
10,893	-	-	-	-	-
-	-	-	-	-	-
10,893	-	-	-	-	-
\$ 3,968	\$ 1,910	\$ -	\$ 8,514	\$ 18	\$ 16,163

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	416	417	418	419
	EMS - Atoka	EMS - Loco Hills	EMS - Happy Valley	EMS - Joel
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	5,214	7,159	5,174	5,224
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,214</u>	<u>7,159</u>	<u>5,174</u>	<u>5,224</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	6,586	8,368	4,844	5,770
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>6,586</u>	<u>8,368</u>	<u>4,844</u>	<u>5,770</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,372)</u>	<u>(1,209)</u>	<u>330</u>	<u>(546)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating 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>(1,372)</u>	<u>(1,209)</u>	<u>330</u>	<u>(546)</u>
<i>Fund balance - beginning of year</i>	1,400	2,259	(194)	675
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>1,400</u>	<u>2,259</u>	<u>(194)</u>	<u>675</u>
<i>Fund balance - end of year</i>	<u>\$ 28</u>	<u>\$ 1,050</u>	<u>\$ 136</u>	<u>\$ 129</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
423	424	426	427	428	431
EMS - Queen	EMS - Sun Country	EMS - Riverside	EMS - Cottonwood	EMS - Otis	EMS - Malaga
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,015	7,000	5,149	7,149	7,266	7,094
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,015</u>	<u>7,000</u>	<u>5,149</u>	<u>7,149</u>	<u>7,266</u>	<u>7,094</u>
-	-	-	-	-	-
1,785	4,717	2,933	33,816	10,907	6,422
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,785</u>	<u>4,717</u>	<u>2,933</u>	<u>33,816</u>	<u>10,907</u>	<u>6,422</u>
<u>1,230</u>	<u>2,283</u>	<u>2,216</u>	<u>(26,667)</u>	<u>(3,641)</u>	<u>672</u>
-	-	-	21,520	2,809	1,341
-	-	-	-	-	-
-	-	-	<u>21,520</u>	<u>2,809</u>	<u>1,341</u>
<u>1,230</u>	<u>2,283</u>	<u>2,216</u>	<u>(5,147)</u>	<u>(832)</u>	<u>2,013</u>
1,200	5,651	2,728	31,963	5,998	(845)
-	-	-	-	-	-
<u>1,200</u>	<u>5,651</u>	<u>2,728</u>	<u>31,963</u>	<u>5,998</u>	<u>(845)</u>
\$ <u>2,430</u>	\$ <u>7,934</u>	\$ <u>4,944</u>	\$ <u>26,816</u>	\$ <u>5,166</u>	\$ <u>1,168</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	448	449	444	525
	EMS - La Huerta	EMS - White's City	EMS - Careplus Ambulance	Fire Excise Reserve Fund
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	7,247	-	4,623	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,247</u>	<u>-</u>	<u>4,623</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	6,607	-	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>6,607</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>640</u>	<u>-</u>	<u>4,623</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	1,900	500	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,900</u>	<u>500</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>2,540</u>	<u>500</u>	<u>4,623</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	(324)	738	-	500,000
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>(324)</u>	<u>738</u>	<u>-</u>	<u>500,000</u>
<i>Fund balance - end of year</i>	<u>\$ 2,216</u>	<u>\$ 1,238</u>	<u>\$ 4,623</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					
550	551	552	553	554	555
Fire Excise Tax - Gross Receipts	Fire Excise - Queen	Fire Excise - Atoka	Fire Excise - Cottonwood	Fire Excise - Happy Valley	Fire Excise - Joel
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,257,461	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	69,859	69,859	69,859	69,859	69,859
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,724	-	-
<u>1,257,461</u>	<u>69,859</u>	<u>69,859</u>	<u>77,583</u>	<u>69,859</u>	<u>69,859</u>
-	-	-	-	-	-
134,471	-	5,565	12,666	5,097	32,484
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	25,000
<u>134,471</u>	<u>-</u>	<u>5,565</u>	<u>12,666</u>	<u>5,097</u>	<u>57,484</u>
<u>1,122,990</u>	<u>69,859</u>	<u>64,294</u>	<u>64,917</u>	<u>64,762</u>	<u>12,375</u>
-	-	-	-	-	66,892
<u>(945,767)</u>	<u>-</u>	<u>-</u>	<u>(21,520)</u>	<u>(945)</u>	<u>-</u>
<u>(945,767)</u>	<u>-</u>	<u>-</u>	<u>(21,520)</u>	<u>(945)</u>	<u>66,892</u>
<u>177,223</u>	<u>69,859</u>	<u>64,294</u>	<u>43,397</u>	<u>63,817</u>	<u>79,267</u>
1,506,773	54,240	54,240	421,738	192,196	98,886
-	-	-	-	-	-
<u>1,506,773</u>	<u>54,240</u>	<u>54,240</u>	<u>421,738</u>	<u>192,196</u>	<u>98,886</u>
<u>\$ 1,683,996</u>	<u>\$ 124,099</u>	<u>\$ 118,534</u>	<u>\$ 465,135</u>	<u>\$ 256,013</u>	<u>\$ 178,153</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	556	557	558	559
	Fire Excise - La Huerta	Fire Excise - Loco Hills	Fire Excise - Otis	Fire Excise - White's City
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	69,949	69,859	69,859	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>69,949</u>	<u>69,859</u>	<u>69,859</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	16,336	1,139	3,286	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,336</u>	<u>1,139</u>	<u>3,286</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>53,613</u>	<u>68,720</u>	<u>66,573</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(76,525)	(134,045)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(76,525)</u>	<u>(134,045)</u>
<i>Net change in fund balance</i>	<u>53,613</u>	<u>68,720</u>	<u>(9,952)</u>	<u>(134,045)</u>
<i>Fund balance - beginning of year</i>	116,845	353,309	306,920	249,854
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>116,845</u>	<u>353,309</u>	<u>306,920</u>	<u>249,854</u>
<i>Fund balance - end of year</i>	<u>\$ 170,458</u>	<u>\$ 422,029</u>	<u>\$ 296,968</u>	<u>\$ 115,809</u>

The accompanying notes are an integral part of these financial statements.



Special Revenue Funds					
560	561	562	563	564	565
Fire Excise - Riverside	Fire Excise - Administration	Fire Excise - Loving	Fire Excise - Hope	Fire Excise - Sun Country	Fire Excise - Malaga
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
69,859	62,771	34,929	34,929	69,859	69,859
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>69,859</u>	<u>62,771</u>	<u>34,929</u>	<u>34,929</u>	<u>69,859</u>	<u>69,859</u>
-	-	-	-	-	-
9,443	31,171	160,488	376	-	6,905
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18,070	-	-
<u>9,443</u>	<u>31,171</u>	<u>160,488</u>	<u>18,446</u>	<u>-</u>	<u>6,905</u>
60,416	31,600	(125,559)	16,483	69,859	62,954
-	-	-	-	-	-
<u>(4,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,341)</u>
<u>(4,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,341)</u>
<u>55,957</u>	<u>31,600</u>	<u>(125,559)</u>	<u>16,483</u>	<u>69,859</u>	<u>61,613</u>
252,931	55,451	169,796	99,300	54,240	125,971
-	-	-	-	-	-
<u>252,931</u>	<u>55,451</u>	<u>169,796</u>	<u>99,300</u>	<u>54,240</u>	<u>125,971</u>
<u>\$ 308,888</u>	<u>\$ 87,051</u>	<u>\$ 44,237</u>	<u>\$ 115,783</u>	<u>\$ 124,099</u>	<u>\$ 187,584</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Special Revenue Funds			
	485	490	491	459
	Eddy County DWI Fund	Traffic Safety	Maternal Child and Health	E911 Addressing Grant
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	412,808	18,658	-	-
State operating grants	-	-	107,450	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	16,895	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>429,703</u>	<u>18,658</u>	<u>107,450</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	439,769	21,651	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	80,939	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>439,769</u>	<u>21,651</u>	<u>80,939</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,066)</u>	<u>(2,993)</u>	<u>26,511</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(79)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79)</u>
<i>Net change in fund balance</i>	<u>(10,066)</u>	<u>(2,993)</u>	<u>26,511</u>	<u>(79)</u>
<i>Fund balance - beginning of year</i>	16,076	43,352	22,828	79
<i>Fund balance - restatement (Note 14)</i>	<u>(8)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, restated</i>	<u>16,068</u>	<u>43,352</u>	<u>22,828</u>	<u>79</u>
<i>Fund balance - end of year</i>	<u>\$ 6,002</u>	<u>\$ 40,359</u>	<u>\$ 49,339</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds					Capital Projects Fund
497S	487S	496S	425S	486S	462
Region VI Task Force	Region VI Recovery Act Grant	Region VI COPS Meth Grant	HIDTA Grant	HIDTA Recovery Act Grant	Financial System Replacement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
43,831	100,293	53,244	325,591	199,240	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,831</u>	<u>100,293</u>	<u>53,244</u>	<u>325,591</u>	<u>199,240</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
43,831	100,293	53,244	325,591	199,240	-
-	-	-	-	-	-
<u>43,831</u>	<u>100,293</u>	<u>53,244</u>	<u>325,591</u>	<u>199,240</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	500,000
-	-	-	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Capital Projects Funds			
	455	439	441	442
	Construction Fund	N. Eddy County Public Safety Reserve	Clerks Office Remodel Reserve	Artesia Satellite Office Remodel Reserve
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas taxes	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	9,913	-
Public safety	-	1,250,000	-	-
Highways and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	575,713	-
<i>Total expenditures</i>	<u>-</u>	<u>1,250,000</u>	<u>585,626</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,250,000)</u>	<u>(585,626)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	1,600,372	-
Operating transfers out	(750,000)	(500,000)	-	-
<i>Total other financing sources (uses)</i>	<u>(750,000)</u>	<u>(500,000)</u>	<u>1,600,372</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(750,000)</u>	<u>(1,750,000)</u>	<u>1,014,746</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	1,407,149	2,000,000	(1,000,129)	500,000
<i>Fund balance - restatement (Note 14)</i>	-	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>1,407,149</u>	<u>2,000,000</u>	<u>(1,000,129)</u>	<u>500,000</u>
<i>Fund balance - end of year</i>	<u>\$ 657,149</u>	<u>\$ 250,000</u>	<u>\$ 14,617</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements.

Capital Projects Funds					
447	454	443	464	436	463
Jail Expansion Reserve	Health Office Reserve	Courtroom Remodel	Administration Building Remodel	S. Carlsbad Transfer Station Reserve	Computer Network Replacement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	16,672	4,369	89,495	-	53,574
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
667,319	-	57,720	36,123	-	-
<u>667,319</u>	<u>16,672</u>	<u>62,089</u>	<u>125,618</u>	<u>-</u>	<u>53,574</u>
<u>(667,319)</u>	<u>(16,672)</u>	<u>(62,089)</u>	<u>(125,618)</u>	<u>-</u>	<u>(53,574)</u>
-	-	66,801	500,000	-	500,000
-	-	-	-	-	-
-	-	66,801	500,000	-	500,000
<u>-</u>	<u>-</u>	<u>66,801</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
<u>(667,319)</u>	<u>(16,672)</u>	<u>4,712</u>	<u>374,382</u>	<u>-</u>	<u>446,426</u>
4,000,000	355,000	-	-	1,000,000	-
-	-	-	-	-	-
<u>4,000,000</u>	<u>355,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
<u>\$ 3,332,681</u>	<u>\$ 338,328</u>	<u>\$ 4,712</u>	<u>\$ 374,382</u>	<u>\$ 1,000,000</u>	<u>\$ 446,426</u>

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2010

	Capital Projects Funds		
	440	465	600
	Drug Rehab Center Reserve	Consolidated Dispatch Reserve	Capital Improvements
<i>Revenues:</i>			
Taxes:			
Property	\$ -	\$ -	\$ -
Gross receipts	-	-	-
Oil and gas taxes	-	-	-
Gasoline and motor vehicle	-	-	-
Other	-	-	-
Intergovernmental:			
Federal operating grants	-	-	-
State operating grants	-	-	-
State capital grants	-	834,709	-
Charges for services	-	-	-
Licenses and fees	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>834,709</u>	<u>-</u>
<i>Expenditures:</i>			
Current:			
General government	-	-	-
Public safety	-	-	-
Highways and roads	-	-	-
Health and sanitation	-	-	-
Culture and recreation	5,642	-	-
Debt service	-	-	-
Payments to subrecipients	-	-	-
Capital outlay	-	2,086,772	-
<i>Total expenditures</i>	<u>5,642</u>	<u>2,086,772</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,642)</u>	<u>(1,252,063)</u>	<u>-</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	1,500,000	407,335	-
Operating transfers out	-	-	(3,660,600)
<i>Total other financing sources (uses)</i>	<u>1,500,000</u>	<u>407,335</u>	<u>(3,660,600)</u>
<i>Net change in fund balance</i>	<u>1,494,358</u>	<u>(844,728)</u>	<u>(3,660,600)</u>
<i>Fund balance - beginning of year</i>	1,200,000	1,003,265	3,660,600
<i>Fund balance - restatement (Note 14)</i>	-	-	-
<i>Fund balance - beginning of year, restated</i>	<u>1,200,000</u>	<u>1,003,265</u>	<u>3,660,600</u>
<i>Fund balance - end of year</i>	<u>\$ 2,694,358</u>	<u>\$ 158,537</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Total Nonmajor  
Governmental  
Funds

---

\$	240,391
	2,592,203
	-
	3,821,079
	74,623
	1,303,698
	4,731,818
	1,160,941
	281,805
	364,180
	24
	119,710
	<u>14,690,472</u>
	805,005
	4,241,511
	2,505,809
	5,149,469
	89,495
	222,795
	722,199
	5,233,616
	<u>18,969,899</u>
	<u>(4,279,427)</u>
	11,489,790
	<u>(8,052,881)</u>
	<u>3,436,909</u>
	<u>(842,518)</u>
	25,124,765
	3,648,624
	<u>28,773,389</u>
\$	<u><u>27,930,871</u></u>

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-3

FARM AND RANGE SPECIAL REVENUE FUND - "403"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	30,000	30,000	30,270	270
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	30,000	30,000	30,270	270
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	47,895	47,895	47,895	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	47,895	47,895	47,895	-
<i>Excess (deficiency) of revenues over expenditures</i>	(17,895)	(17,895)	(17,625)	270
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	17,895	17,895	17,895	-
<i>Total other financing sources (uses)</i>	17,895	17,895	17,895	-
<i>Net change in fund balance</i>	-	-	270	270
<i>Fund balance - beginning of year</i>	-	-	642	642
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	642	642
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 912	\$ 912
Net change in fund balance - GAAP basis			\$ 270	
Net change in fund balance - budgetary basis			\$ 270	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-4

LODGERS' TAX SPECIAL REVENUE FUND - "479"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	61,800	61,800	46,053	(15,747)
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	61,800	61,800	46,053	(15,747)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	63,860	63,860	57,881	5,979
Capital outlay	-	-	-	-
<i>Total expenditures</i>	63,860	63,860	57,881	5,979
<i>Excess (deficiency) of revenues over expenditures</i>	(2,060)	(2,060)	(11,828)	(9,768)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,060	2,060	-	(2,060)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	2,060	2,060	-	(2,060)
<i>Net change in fund balance</i>	-	-	(11,828)	(11,828)
<i>Fund balance - beginning of year</i>	-	-	60,204	60,204
<i>Prior period adjustments</i>	-	-	(9,933)	(9,933)
<i>Fund balance - beginning of year as restated</i>	-	-	50,271	50,271
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 38,443	\$ 38,443
Net change in fund balance - GAAP basis			\$ (35,023)	
(Increase) decrease in accounts receivable			7,730	
Increase (decrease) in accounts payable			15,465	
Net change in fund balance - budgetary basis			\$ (11,828)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-5

PROPERTY VALUATION SPECIAL REVENUE FUND - "415"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 200,000	\$ 200,000	\$ 243,525	\$ 43,525
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>243,525</u>	<u>43,525</u>
<i>Expenditures</i>				
Current:				
General government	474,338	474,338	74,988	399,350
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>474,338</u>	<u>474,338</u>	<u>74,988</u>	<u>399,350</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(274,338)</u>	<u>(274,338)</u>	<u>168,537</u>	<u>442,875</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	274,338	274,338	-	(274,338)
Sale of capital assets	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>274,338</u>	<u>274,338</u>	<u>-</u>	<u>(274,338)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>168,537</u>	<u>168,537</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>514,360</u>	<u>514,360</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>524</u>	<u>524</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>514,884</u>	<u>514,884</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 683,421</u>	<u>\$ 683,421</u>
Net change in fund balance - GAAP basis			\$ 166,808	
(Increase) decrease in accounts receivable			20,207	
Increase (decrease) in accounts payable			(1,405)	
Increase (decrease) in deferred revenue			(17,073)	
Net change in fund balance - budgetary basis			<u>\$ 168,537</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-6

COUNTY CLERK RECORDING AND FILING SPECIAL REVENUE FUND - "430"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	50,000	50,000	46,500	(3,500)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	50,000	50,000	46,500	(3,500)
<i>Expenditures</i>				
Current:				
General government	137,962	157,962	119,199	38,763
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	110,000	90,000	54,375	35,625
<i>Total expenditures</i>	247,962	247,962	173,574	74,388
<i>Excess (deficiency) of revenues over expenditures</i>	(197,962)	(197,962)	(127,074)	70,888
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	197,962	197,962	-	(197,962)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	197,962	197,962	-	(197,962)
<i>Net change in fund balance</i>	-	-	(127,074)	(127,074)
<i>Fund balance - beginning of year</i>	-	-	299,637	299,637
<i>Prior period adjustments</i>	-	-	(4,263)	(4,263)
<i>Fund balance - beginning of year as restated</i>	-	-	295,374	295,374
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 168,300	\$ 168,300
Net change in fund balance - GAAP basis			\$ (135,044)	
(Increase) decrease in accounts receivable			7,616	
Increase (decrease) in accounts payable			354	
Net change in fund balance - budgetary basis			\$ (127,074)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-7

TREASURER'S COLLECTION SPECIAL REVENUE FUND - "432"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	7,000	7,000	5,685	(1,315)
<i>Total revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>5,685</u>	<u>(1,315)</u>
<i>Expenditures</i>				
Current:				
General government	5,150	5,150	3,601	1,549
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,150</u>	<u>5,150</u>	<u>3,601</u>	<u>1,549</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,850</u>	<u>1,850</u>	<u>2,084</u>	<u>234</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(1,850)	(1,850)	-	1,850
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(1,850)</u>	<u>(1,850)</u>	<u>-</u>	<u>1,850</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>2,084</u>	<u>2,084</u>
<i>Fund balance - beginning of year</i>	-	-	12,663	12,663
<i>Prior period adjustments</i>	-	-	(3,025)	(3,025)
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>9,638</u>	<u>9,638</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,722</u>	<u>\$ 11,722</u>
Net change in fund balance - GAAP basis			\$ (983)	
(Increase) decrease in accounts receivable			2,850	
Increase (decrease) in accounts payable			217	
Net change in fund balance - budgetary basis			<u>\$ 2,084</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-8

RECREATION SPECIAL REVENUE FUND - "404"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	100	100	232	132
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	100	100	232	132
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	16,686	16,686	6,009	10,677
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,686	16,686	6,009	10,677
<i>Excess (deficiency) of revenues over expenditures</i>	(16,586)	(16,586)	(5,777)	10,809
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(4)	(4)	-	4
Operating transfers in (out)	16,590	16,590	16,590	-
<i>Total other financing sources (uses)</i>	16,586	16,586	16,590	4
<i>Net change in fund balance</i>	-	-	10,813	10,813
<i>Fund balance - beginning of year</i>	-	-	9,352	9,352
<i>Prior period adjustments</i>	-	-	46	46
<i>Fund balance - beginning of year as restated</i>	-	-	9,398	9,398
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 20,211	\$ 20,211
Net change in fund balance - GAAP basis			\$ 6,294	
(Increase) decrease in accounts receivable			20	
Increase (decrease) in accounts payable			4,499	
Net change in fund balance - budgetary basis			\$ 10,813	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-9

LEGIS-SHERIFF POSSE IMP. SPECIAL REVENUE FUND - "466"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	109,429	109,429	108,959	(470)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	109,429	109,429	108,959	(470)
<i>Expenditures</i>				
Current:				
General government	-	-	1,719	(1,719)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	109,429	109,429	107,601	1,828
<i>Total expenditures</i>	109,429	109,429	109,320	109
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(361)	(361)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	361	361
<i>Total other financing sources (uses)</i>	-	-	361	361
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-10

COUNTY AIRCRAFT SPECIAL REVENUE FUND - "445"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(6,505)	(6,505)
<i>Total other financing sources (uses)</i>	-	-	(6,505)	(6,505)
<i>Net change in fund balance</i>	-	-	(6,505)	(6,505)
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	6,505	6,505
<i>Fund balance - beginning of year as restated</i>	-	-	6,505	6,505
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ (6,277)	
(Increase) decrease in capital assets			(228)	
Net change in fund balance - budgetary basis			\$ (6,505)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-11

LAW ENFORCEMENT PROTECTION ACT SPECIAL REVENUE FUND - "450"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	47,000	47,000	47,000	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	47,000	47,000	47,000	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	30,000	30,000	47,000	(17,000)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	17,000	17,000	-	17,000
<i>Total expenditures</i>	47,000	47,000	47,000	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	47,002	47,002
<i>Prior period adjustments</i>	-	-	(47,000)	(47,000)
<i>Fund balance - beginning of year as restated</i>	-	-	2	2
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2	\$ 2
Net change in fund balance - GAAP basis			\$ (45,833)	
(Increase) decrease in accounts receivable			47,000	
Increase (decrease) in accounts payable			(1,167)	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-12

LAW ENFORCEMENT TRAFFIC SAFETY GRANT SPECIAL REVENUE FUND - "452"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	77,700	77,700	4,897	(72,803)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	77,700	77,700	4,897	(72,803)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	20,000	20,000	1,471	18,529
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	20,000	20,000	1,471	18,529
<i>Excess (deficiency) of revenues over expenditures</i>	57,700	57,700	3,426	(54,274)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(57,700)	(57,700)	-	57,700
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(57,700)	(57,700)	-	57,700
<i>Net change in fund balance</i>	-	-	3,426	3,426
<i>Fund balance - beginning of year</i>	-	-	12,854	12,854
<i>Prior period adjustments</i>	-	-	1,154	1,154
<i>Fund balance - beginning of year as restated</i>	-	-	14,008	14,008
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 17,434	\$ 17,434
Net change in fund balance - GAAP basis			\$ 3,426	
Net change in fund balance - budgetary basis			\$ 3,426	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-13

LOCAL LAW ENFORCEMENT BLOCK GRANT SPECIAL REVENUE FUND - "495"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	24,495	24,495
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	24,495	24,495
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 24,495	\$ 24,495
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-14

SHERIFF OFFICE - JAG GRANT SPECIAL REVENUE FUND - "650"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	101,734	101,734	-
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	101,734	101,734	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	101,734	101,734	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	101,734	101,734	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-15

ENVIROMENTAL GRT SPECIAL REVENUE FUND - "405"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	1,125,000	1,125,000	939,351	(185,649)
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	465,000	465,000	500,534	35,534
State capital grants	-	-	-	-
Licenses and fees	200,000	200,000	275,902	75,902
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,790,000</u>	<u>1,790,000</u>	<u>1,715,787</u>	<u>(74,213)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	1,747,040	1,858,040	1,387,515	470,525
Culture and recreation	-	-	-	-
Capital outlay	28,000	28,000	6,414	21,586
<i>Total expenditures</i>	<u>2,078,890</u>	<u>2,189,890</u>	<u>1,671,827</u>	<u>518,063</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(288,890)</u>	<u>(399,890)</u>	<u>43,960</u>	<u>443,850</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	288,890	399,890	-	(399,890)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>288,890</u>	<u>399,890</u>	<u>-</u>	<u>(399,890)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>43,960</u>	<u>43,960</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,655,660</u>	<u>2,655,660</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>(904,631)</u>	<u>(904,631)</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>1,751,029</u>	<u>1,751,029</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,794,989</u>	<u>\$ 1,794,989</u>
Net change in fund balance - GAAP basis			\$ 114,806	
(Increase) decrease in accounts receivable			(94,173)	
Increase (decrease) in accounts payable			23,327	
Net change in fund balance - budgetary basis			<u>\$ 43,960</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-16

LEGIS-FISHERMAN'S BRIDGE SPECIAL REVENUE FUND - "492"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	50,000	50,000	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	50,000	50,000	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	53,879	53,879	-
<i>Total expenditures</i>	-	53,879	53,879	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(3,879)	(3,879)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	3,879	3,879	-
<i>Total other financing sources (uses)</i>	-	3,879	3,879	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-17

LEGIS-LOOP ROAD SPECIAL REVENUE FUND - "523"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	333,153	126,807	(206,346)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	333,153	126,807	(206,346)
<i>Expenditures</i>				
Current:				
General government	-	333,153	-	333,153
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	333,153	-	333,153
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	126,807	126,807
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	126,807	126,807
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 126,807	\$ 126,807
Net change in fund balance - GAAP basis			\$ 160,721	
(Increase) decrease in accounts receivable			(33,914)	
Net change in fund balance - budgetary basis			\$ 126,807	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-18

**CORRECTION FEES SPECIAL REVENUE FUND - "451"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	186,378	186,378	219,069	32,691
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	1,666	1,666
<i>Total revenues</i>	186,378	186,378	220,735	34,357
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	360,500	485,500	439,448	46,052
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	360,500	485,500	439,448	46,052
<i>Excess (deficiency) of revenues over expenditures</i>	(174,122)	(299,122)	(218,713)	80,409
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	125,000	-	(125,000)
Operating transfers in (out)	174,122	174,122	174,122	-
<i>Total other financing sources (uses)</i>	174,122	299,122	174,122	(125,000)
<i>Net change in fund balance</i>	-	-	(44,591)	(44,591)
<i>Fund balance - beginning of year</i>	-	-	282,040	282,040
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	282,040	282,040
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 237,449	\$ 237,449
Net change in fund balance - GAAP basis			\$ 2,045	
(Increase) decrease in accounts receivable			(46,405)	
Increase (decrease) in accounts payable			(231)	
Net change in fund balance - budgetary basis			\$ (44,591)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-19

JAIL IMPROVEMENTS PHONE - PRISONERS SPECIAL REVENUE FUND - "453"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	60,000	60,000	60,000	-
Interest	-	-	-	-
Miscellaneous	924	924	1,079	155
<i>Total revenues</i>	60,924	60,924	61,079	155
<i>Expenditures</i>				
Current:				
General government	43,260	43,260	12,174	31,086
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	43,260	43,260	12,174	31,086
<i>Excess (deficiency) of revenues over expenditures</i>	17,664	17,664	48,905	31,241
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(17,664)	(17,664)	-	17,664
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(17,664)	(17,664)	-	17,664
<i>Net change in fund balance</i>	-	-	48,905	48,905
<i>Fund balance - beginning of year</i>	-	-	284,178	284,178
<i>Prior period adjustments</i>	-	-	1,710	1,710
<i>Fund balance - beginning of year as restated</i>	-	-	285,888	285,888
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 334,793	\$ 334,793
Net change in fund balance - GAAP basis			\$ 53,895	
(Increase) decrease in accounts receivable			(5,000)	
Increase (decrease) in accounts payable			10	
Net change in fund balance - budgetary basis			\$ 48,905	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-20

DETENTION CONCESSION SPECIAL REVENUE FUND - "457"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Charges for services	10,800	10,800	13,532	2,732
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	10,800	10,800	13,532	2,732
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	15,450	15,450	2,839	12,611
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	15,450	15,450	2,839	12,611
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	(4,650)	(4,650)	10,693	15,343
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	4,650	4,650	-	(4,650)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	4,650	4,650	-	(4,650)
<i>Net change in fund balance</i>	-	-	10,693	10,693
<i>Fund balance - beginning of year</i>	-	-	4,926	4,926
<i>Prior period adjustments</i>	-	-	60,994	60,994
<i>Fund balance - beginning of year as restated</i>	-	-	65,920	65,920
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 76,613	\$ 76,613
Net change in fund balance - GAAP basis			\$ 9,020	
(Increase) decrease in accounts receivable			1,753	
Increase (decrease) in accounts payable			(80)	
Net change in fund balance - budgetary basis			\$ 10,693	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-21

ROAD FUND SPECIAL REVENUE FUND - "402"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	950,000	950,000	1,102,690	152,690
Other	-	-	-	-
Intergovernmental:				
State operating grants	290,000	290,000	201,834	(88,166)
State capital grants	-	-	-	-
Refunds and recoveries	20,750	20,750	20,658	(92)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,260,750</u>	<u>1,260,750</u>	<u>1,325,182</u>	<u>64,432</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	3,515,579	3,515,579	2,797,075	718,504
Culture and recreation	-	-	-	-
Capital outlay	735,000	735,000	620,333	114,667
<i>Total expenditures</i>	<u>4,250,579</u>	<u>4,250,579</u>	<u>3,417,408</u>	<u>833,171</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,989,829)</u>	<u>(2,989,829)</u>	<u>(2,092,226)</u>	<u>897,603</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,329,828	1,329,828	-	(1,329,828)
Operating transfers in (out)	1,660,001	1,660,001	1,634,045	(25,956)
<i>Total other financing sources (uses)</i>	<u>2,989,829</u>	<u>2,989,829</u>	<u>1,634,045</u>	<u>(1,355,784)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(458,181)</u>	<u>(458,181)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>4,496,658</u>	<u>4,496,658</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>4,496,658</u>	<u>4,496,658</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,038,477</u>	<u>\$ 4,038,477</u>
Net change in fund balance - GAAP basis			\$ (653,580)	
(Increase) decrease in accounts receivable			94,507	
Increase (decrease) in accounts payable			98,328	
Increase (decrease) in accrued expenses			2,564	
Net change in fund balance - budgetary basis			<u>\$ (458,181)</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-22

G.I.S GRANT SPECIAL REVENUE FUND - "429"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	11,000	11,000	10,517	(483)
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	11,000	11,000	10,517	(483)
<i>Expenditures</i>				
Current:				
General government	65,450	86,293	73,754	12,539
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	65,450	86,293	73,754	12,539
<i>Excess (deficiency) of revenues over expenditures</i>	(54,450)	(75,293)	(63,237)	12,056
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	54,450	75,293	-	(75,293)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	54,450	75,293	-	(75,293)
<i>Net change in fund balance</i>	-	-	(63,237)	(63,237)
<i>Fund balance - beginning of year</i>	-	-	485,332	485,332
<i>Prior period adjustments</i>	-	-	(920)	(920)
<i>Fund balance - beginning of year as restated</i>	-	-	484,412	484,412
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 421,175	\$ 421,175
Net change in fund balance - GAAP basis			\$ (13,519)	
(Increase) decrease in accounts receivable			(49,718)	
Net change in fund balance - budgetary basis			\$ (63,237)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-23

ARTESIA MOTOR VEHICLE SPECIAL REVENUE FUND - "438"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	27,000	27,000	28,112	1,112
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	600	600	512	(88)
Licenses and fees	112,500	112,500	116,500	4,000
Cigarette tax	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	140,100	140,100	145,124	5,024
<i>Expenditures</i>				
Current:				
General government	208,457	208,457	187,590	20,867
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	208,457	208,457	187,590	20,867
<i>Excess (deficiency) of revenues over expenditures</i>	(68,357)	(68,357)	(42,466)	25,891
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	7	7	-	(7)
Operating transfers in (out)	68,350	68,350	68,350	-
<i>Total other financing sources (uses)</i>	68,357	68,357	68,350	(7)
<i>Net change in fund balance</i>	-	-	25,884	25,884
<i>Fund balance - beginning of year</i>	-	-	30,438	30,438
<i>Prior period adjustments</i>	-	-	(17,153)	(17,153)
<i>Fund balance - beginning of year as restated</i>	-	-	13,285	13,285
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 39,169	\$ 39,169
Net change in fund balance - GAAP basis			\$ 14,452	
(Increase) decrease in accounts receivable			11,716	
Increase (decrease) in accounts payable			(284)	
Net change in fund balance - budgetary basis			\$ 25,884	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-24

LEGIS - ARTESIA MEAL SITE SPECIAL REVENUE FUND - "467"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	151,572	76,572	9,591	(66,981)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	151,572	76,572	9,591	(66,981)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	151,572	76,572	9,591	66,981
<i>Total expenditures</i>	151,572	76,572	9,591	66,981
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	9,600	9,600
<i>Total other financing sources (uses)</i>	-	-	9,600	9,600
<i>Net change in fund balance</i>	-	-	9,600	9,600
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,600	\$ 9,600
Net change in fund balance - GAAP basis			\$ (701)	
Increase (decrease) in accounts payable			10,301	
Net change in fund balance - budgetary basis			\$ 9,600	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-25

LEGIS - MORNINGSIDE SPECIAL REVENUE FUND - "470"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	168,376	94,115	116,744	22,629
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	168,376	94,115	116,744	22,629
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	168,376	121,435	121,432	3
<i>Total expenditures</i>	168,376	121,435	121,432	3
<i>Excess (deficiency) of revenues over expenditures</i>	-	(27,320)	(4,688)	22,632
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	27,320	27,320	-
<i>Total other financing sources (uses)</i>	-	27,320	27,320	-
<i>Net change in fund balance</i>	-	-	22,632	22,632
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 22,632	\$ 22,632
Net change in fund balance - GAAP basis			\$ 72,562	
Increase (decrease) in accounts payable			(49,930)	
Net change in fund balance - budgetary basis			\$ 22,632	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-26

LEGIS - ARTESIA SHOOTING RANGE SPECIAL REVENUE FUND - "472"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	165,165	56,165	-	(56,165)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	165,165	56,165	-	(56,165)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	165,165	80,680	80,676	4
<i>Total expenditures</i>	165,165	80,680	80,676	4
<i>Excess (deficiency) of revenues over expenditures</i>	-	(24,515)	(80,676)	(56,161)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(30,485)	-	30,485
Operating transfers in (out)	-	55,000	110,000	55,000
<i>Total other financing sources (uses)</i>	-	24,515	110,000	85,485
<i>Net change in fund balance</i>	-	-	29,324	29,324
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 29,324	\$ 29,324
Net change in fund balance - GAAP basis			\$ 35,489	
(Increase) decrease in accounts receivable			(6,165)	
Net change in fund balance - budgetary basis			\$ 29,324	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-27

LEGIS - SUNSET GARDENS SPECIAL REVENUE FUND - "473"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	348,000	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	348,000	-	-	-
<i>Expenditures</i>				
Current:				
General government	348,000	5,835	5,835	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	348,000	5,835	5,835	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(5,835)	(5,835)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	5,835	5,835	-
<i>Total other financing sources (uses)</i>	-	5,835	5,835	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-28

LEGIS - CARC VANS SPECIAL REVENUE FUND - "477"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	45,000	45,000	44,337	(663)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	45,000	45,000	44,337	(663)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	45,000	45,000	44,337	663
<i>Total expenditures</i>	45,000	45,000	44,337	663
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-29

LEGIS - APPROPRIATIONS SPECIAL REVENUE FUND - "480"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	67,334	67,334
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	67,334	67,334
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	67,334	67,334
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(123,015)	(123,015)
<i>Total other financing sources (uses)</i>	-	-	(123,015)	(123,015)
<i>Net change in fund balance</i>	-	-	(55,681)	(55,681)
<i>Fund balance - beginning of year</i>	-	-	207,989	207,989
<i>Prior period adjustments</i>	-	-	(147,772)	(147,772)
<i>Fund balance - beginning of year as restated</i>	-	-	60,217	60,217
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,536	\$ 4,536
Net change in fund balance - GAAP basis			\$ (45,056)	
Increase (decrease) in accounts payable			(10,625)	
Net change in fund balance - budgetary basis			\$ (55,681)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-30

LEGIS - ART HORSE COUNCIL SPECIAL REVENUE FUND - "483"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	40,781	50,000	9,219
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	40,781	50,000	9,219
<i>Expenditures</i>				
Current:				
General government	-	-	9,724	(9,724)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	40,781	31,057	9,724
<i>Total expenditures</i>	-	40,781	40,781	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	9,219	9,219
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	9,219	9,219
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,219	\$ 9,219
Net change in fund balance - GAAP basis			\$ 9,219	
Net change in fund balance - budgetary basis			\$ 9,219	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-31

LEGIS - LIFELINE/GREENHOUSE SPECIAL REVENUE FUND - "469"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	88,704	88,704
<i>Prior period adjustments</i>	-	-	42,435	42,435
<i>Fund balance - beginning of year as restated</i>	-	-	131,139	131,139
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 131,139	\$ 131,139
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-32

LEGIS - BIG BROTHER/SISTER SPECIAL REVENUE FUND - "478"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	8,674	23,200	14,526
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	8,674	23,200	14,526
<i>Expenditures</i>				
Current:				
General government	-	8,674	8,673	1
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	8,674	8,673	1
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	14,527	14,527
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	14,527	14,527
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 14,527	\$ 14,527
Net change in fund balance - GAAP basis			\$ 14,527	
Net change in fund balance - budgetary basis			\$ 14,527	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-33

MALAGA WATER SYSTEM SPECIAL REVENUE FUND - "488"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	191,093	-	(191,093)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	191,093	-	(191,093)
<i>Expenditures</i>				
Current:				
General government	-	-	8,907	(8,907)
Public safety	-	-	-	-
Public works	-	191,093	-	191,093
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	191,093	8,907	182,186
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(8,907)	(8,907)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	8,907	8,907
<i>Total other financing sources (uses)</i>	-	-	8,907	8,907
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ 151,256	
(Increase) decrease in accounts receivable			(151,256)	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-34

LEGIS - CONSOLIDATED DISPATCH SPECIAL REVENUE FUND - "522"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	120,867	95,086	(25,781)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	120,867	95,086	(25,781)
<i>Expenditures</i>				
Current:				
General government	-	1,455	116,198	(114,743)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	120,867	6,120	114,747
<i>Total expenditures</i>	-	122,322	122,318	4
<i>Excess (deficiency) of revenues over expenditures</i>	-	(1,455)	(27,232)	(25,777)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(25,780)	-	25,780
Operating transfers in (out)	-	27,235	27,235	-
<i>Total other financing sources (uses)</i>	-	1,455	27,235	25,780
<i>Net change in fund balance</i>	-	-	3	3
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3	\$ 3
Net change in fund balance - GAAP basis			\$ 29,310	
(Increase) decrease in accounts receivable			(29,307)	
Net change in fund balance - budgetary basis			\$ 3	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-35

MALAGA COLONIA INITIATIVE 2009 SPECIAL REVENUE FUND - "476"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	245,817	-	(245,817)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	245,817	-	(245,817)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	245,817	-	245,817
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	245,817	-	245,817
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-36

COUNTY INDIGENT SPECIAL REVENUE FUND - "406"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,800,000	2,800,000	2,534,457	(265,543)
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	1,000	1,000	6,437	5,437
Charges for services	-	-	76,740	76,740
Interest	-	-	-	-
Miscellaneous	688,850	-	-	-
<i>Total revenues</i>	<u>3,489,850</u>	<u>2,801,000</u>	<u>2,617,634</u>	<u>(183,366)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	4,258,914	4,209,265	3,178,775	1,030,490
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>4,258,914</u>	<u>4,209,265</u>	<u>3,178,775</u>	<u>1,030,490</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(769,064)</u>	<u>(1,408,265)</u>	<u>(561,141)</u>	<u>847,124</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	639,201	-	(639,201)
Operating transfers in (out)	769,064	769,064	769,064	-
<i>Total other financing sources (uses)</i>	<u>769,064</u>	<u>1,408,265</u>	<u>769,064</u>	<u>(639,201)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>207,923</u>	<u>207,923</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>863,089</u>	<u>863,089</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>(243,633)</u>	<u>(243,633)</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>619,456</u>	<u>619,456</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 827,379</u>	<u>\$ 827,379</u>
Net change in fund balance - GAAP basis			\$ 476,865	
(Increase) decrease in accounts receivable			(279,016)	
Increase (decrease) in accounts payable			10,074	
Net change in fund balance - budgetary basis			<u>\$ 207,923</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-37

HEALTHIER SERVICES SPECIAL REVENUE FUND - "434"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	642,600	642,600	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	642,600	642,600	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	670,451	759,201	397,770	361,431
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	670,451	759,201	397,770	361,431
<i>Excess (deficiency) of revenues over expenditures</i>	(670,451)	(116,601)	244,830	361,431
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(194,999)	(748,849)	-	748,849
Operating transfers in (out)	865,450	865,450	865,450	-
<i>Total other financing sources (uses)</i>	670,451	116,601	865,450	748,849
<i>Net change in fund balance</i>	-	-	1,110,280	1,110,280
<i>Fund balance - beginning of year</i>	-	-	199,062	199,062
<i>Prior period adjustments</i>	-	-	5,894	5,894
<i>Fund balance - beginning of year as restated</i>	-	-	204,956	204,956
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,315,236	\$ 1,315,236
Net change in fund balance - GAAP basis			\$ 1,111,405	
Increase (decrease) in accounts payable			(1,125)	
Net change in fund balance - budgetary basis			\$ 1,110,280	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-38

CIVIL EMERGENCY SPECIAL REVENUE FUND - "500"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	55,501	-	12,000	12,000
Federal capital grants	-	-	-	-
Charges for services	133,770	133,770	74,474	(59,296)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>189,271</u>	<u>133,770</u>	<u>86,474</u>	<u>(47,296)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	379,366	350,526	321,329	29,197
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>379,366</u>	<u>350,526</u>	<u>321,329</u>	<u>29,197</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(190,095)</u>	<u>(216,756)</u>	<u>(234,855)</u>	<u>(18,099)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	70,895	97,556	-	(97,556)
Operating transfers in (out)	119,200	119,200	411,254	292,054
<i>Total other financing sources (uses)</i>	<u>190,095</u>	<u>216,756</u>	<u>411,254</u>	<u>194,498</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>176,399</u>	<u>176,399</u>
<i>Fund balance - beginning of year</i>	-	-	(211,962)	(211,962)
<i>Prior period adjustments</i>	-	-	19,853	19,853
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>(192,109)</u>	<u>(192,109)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,710)</u>	<u>\$ (15,710)</u>
Net change in fund balance - GAAP basis			\$ 195,041	
(Increase) decrease in accounts receivable			(14,927)	
Increase (decrease) in accounts payable			(3,715)	
Net change in fund balance - budgetary basis			<u>\$ 176,399</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-39

SECURE RURAL SCHOOLS SPECIAL REVENUE FUND - "489"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	80,000	80,000	19,124	(60,876)
<i>Total revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>19,124</u>	<u>(60,876)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>80,000</u>	<u>80,000</u>	<u>19,124</u>	<u>(60,876)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(80,000)	(80,000)	-	80,000
Operating transfers in (out)	-	-	22,076	22,076
<i>Total other financing sources (uses)</i>	<u>(80,000)</u>	<u>(80,000)</u>	<u>22,076</u>	<u>102,076</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>41,200</u>	<u>41,200</u>
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,200</u>	<u>\$ 41,200</u>
Net change in fund balance - GAAP basis			<u>\$ 41,200</u>	
Net change in fund balance - budgetary basis			<u>\$ 41,200</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-40

HAZMAT TRAINING GRANT SPECIAL REVENUE FUND - "503"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	132,196	132,196	-	(132,196)
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>132,196</u>	<u>132,196</u>	<u>-</u>	<u>(132,196)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	132,196	132,196	4,550	127,646
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>132,196</u>	<u>132,196</u>	<u>4,550</u>	<u>127,646</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,550)</u>	<u>(4,550)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	5,000	5,000
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>450</u>	<u>450</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 450</u>
Net change in fund balance - GAAP basis			<u>\$ 450</u>	
Net change in fund balance - budgetary basis			<u>\$ 450</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-41

BRINE WELL EXERCISE GRANT SPECIAL REVENUE FUND - "515"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	40,000	36,299	(3,701)
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	40,000	36,299	(3,701)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	40,000	35,559	4,441
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	40,000	35,559	4,441
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	740	740
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	740	740
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 740	\$ 740
Net change in fund balance - GAAP basis			\$ 10,430	
Increase (decrease) in accounts payable			(9,690)	
Net change in fund balance - budgetary basis			\$ 740	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-42

HSEEP GRANT SPECIAL REVENUE FUND - "504"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	17,242	59,820	42,578
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	17,242	59,820	42,578
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	17,242	17,242	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	17,242	17,242	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	42,578	42,578
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	10,639	10,639
<i>Total other financing sources (uses)</i>	-	-	10,639	10,639
<i>Net change in fund balance</i>	-	-	53,217	53,217
<i>Fund balance - beginning of year</i>	-	-	(37,421)	(37,421)
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	(37,421)	(37,421)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 15,796	\$ 15,796
Net change in fund balance - GAAP basis			\$ 53,217	
Net change in fund balance - budgetary basis			\$ 53,217	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-43

NIMS GRANT SPECIAL REVENUE FUND - "505"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	75,000	75,000	71,174	(3,826)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,000	75,000	71,174	(3,826)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	75,000	3,000	-	3,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	72,000	71,174	826
<i>Total expenditures</i>	75,000	75,000	71,174	3,826
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-44

DOT GRANT SPECIAL REVENUE FUND - "506"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	17,727	17,727
<i>Total other financing sources (uses)</i>	-	-	17,727	17,727
<i>Net change in fund balance</i>	-	-	17,727	17,727
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	(17,727)	(17,727)
<i>Fund balance - beginning of year as restated</i>	-	-	(17,727)	(17,727)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ 17,727	
Net change in fund balance - budgetary basis			\$ 17,727	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-45

CIVIL EMERGENCY OUTREACH GRANT SPECIAL REVENUE FUND - "510"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	46,135	65,000	18,865
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	46,135	65,000	18,865
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	11,516	11,516	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	11,516	11,516	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	34,619	53,484	18,865
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(34,619)	-	34,619
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	(34,619)	-	34,619
<i>Net change in fund balance</i>	-	-	53,484	53,484
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	(38,119)	(38,119)
<i>Fund balance - beginning of year as restated</i>	-	-	(38,119)	(38,119)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 15,365	\$ 15,365
Net change in fund balance - GAAP basis			\$ 53,484	
Net change in fund balance - budgetary basis			\$ 53,484	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-46

HAZMAT TRUCK & TRAILER GRANT SPECIAL REVENUE FUND - "514"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	14,594	-	(14,594)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	14,594	-	(14,594)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	14,594	-	14,594
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	14,594	-	14,594
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	20,429	20,429
<i>Fund balance - beginning of year as restated</i>	-	-	20,429	20,429
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 20,429	\$ 20,429
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-47

VFD FIREFIGHTER ASST GRANT SPECIAL REVENUE FUND - "513"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,000	75,000	16,363	(58,637)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,000	75,000	16,363	(58,637)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	75,000	75,000	10,394	64,606
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	75,000	75,000	10,394	64,606
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	5,969	5,969
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	5,969	5,969
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	(10,791)	(10,791)
<i>Fund balance - beginning of year as restated</i>	-	-	(10,791)	(10,791)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ (4,822)	\$ (4,822)
Net change in fund balance - GAAP basis			\$ 5,969	
Net change in fund balance - budgetary basis			\$ 5,969	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-48

WIPP HAZMAT GRANT SPECIAL REVENUE FUND - "520"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	-	(5,000)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	-	(5,000)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,000	-	5,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	5,000	5,000	-	5,000
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	36,057	36,057
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	36,057	36,057
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 36,057	\$ 36,057
Net change in fund balance - GAAP basis			\$ 4,748	
(Increase) decrease in accounts receivable			(5,000)	
Increase (decrease) in accounts payable			252	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-49

SHSGP GRANT SPECIAL REVENUE FUND - "519"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	156,776	-	(156,776)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	156,776	-	(156,776)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	156,776	-	156,776
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	156,776	-	156,776
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ (9,624)	
Increase (decrease) in accounts payable			9,624	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-50

2010 INTEROP. COMMUNICATIONSS GRANT SPECIAL REVENUE FUND - "516"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	20,352	-	(20,352)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	20,352	-	(20,352)
<i>Expenditures</i>				
Current:				
General government	-	20,352	20,352	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	20,352	20,352	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(20,352)	(20,352)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	(20,352)	(20,352)
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ (20,352)	\$ (20,352)
Net change in fund balance - GAAP basis			\$ (20,352)	
Net change in fund balance - budgetary basis			\$ (20,352)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-51

ATOKA FIRE SPECIAL REVENUE FUND - "407"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	117,168	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	55	55
<i>Total revenues</i>	117,168	-	55	55
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	69,010	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	69,010	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	48,158	-	55	55
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(48,158)	-	-	-
Operating transfers in (out)	-	-	(236,234)	(236,234)
<i>Total other financing sources (uses)</i>	(48,158)	-	(236,234)	(236,234)
<i>Net change in fund balance</i>	-	-	(236,179)	(236,179)
<i>Fund balance - beginning of year</i>	-	-	236,488	236,488
<i>Prior period adjustments</i>	-	-	7,325	7,325
<i>Fund balance - beginning of year as restated</i>	-	-	243,813	243,813
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 7,634	\$ 7,634
Net change in fund balance - GAAP basis			\$ (228,600)	
Increase (decrease) in accounts payable			(7,579)	
Net change in fund balance - budgetary basis			\$ (236,179)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-52

ATOKA VFD 09/10 SPECIAL REVENUE FUND - "606"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	154,902	154,902	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	154,902	154,902	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	107,210	66,037	41,173
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	47,692	-	47,692
<i>Total expenditures</i>	-	154,902	66,037	88,865
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	88,865	88,865
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	88,865	88,865
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 88,865	\$ 88,865
Net change in fund balance - GAAP basis			\$ 75,873	
Increase (decrease) in accounts payable			12,992	
Net change in fund balance - budgetary basis			\$ 88,865	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-53

ATOKA VFD 08/09 SPECIAL REVENUE FUND - "607"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	4,609	(4,609)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	54,381	-	54,381
<i>Total expenditures</i>	-	54,381	4,609	49,772
<i>Excess (deficiency) of revenues over expenditures</i>	-	(54,381)	(4,609)	49,772
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	54,381	-	(54,381)
Operating transfers in (out)	-	-	54,381	54,381
<i>Total other financing sources (uses)</i>	-	54,381	54,381	-
<i>Net change in fund balance</i>	-	-	49,772	49,772
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 49,772	\$ 49,772
Net change in fund balance - GAAP basis			\$ 49,772	
Net change in fund balance - budgetary basis			\$ 49,772	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-54

ATOKA VFD 07/08 SPECIAL REVENUE FUND - "608"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	181,853	-	181,853
<i>Total expenditures</i>	-	181,853	-	181,853
<i>Excess (deficiency) of revenues over expenditures</i>	-	(181,853)	-	181,853
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	181,853	181,853	-
<i>Total other financing sources (uses)</i>	-	181,853	181,853	-
<i>Net change in fund balance</i>	-	-	181,853	181,853
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 181,853	\$ 181,853
Net change in fund balance - GAAP basis			\$ 181,853	
Net change in fund balance - budgetary basis			\$ 181,853	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-55

COTTONWOOD FIRE SPECIAL REVENUE FUND - "408"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	117,168	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	117,168	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	53,560	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	15,450	-	-	-
<i>Total expenditures</i>	69,010	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	48,158	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(48,158)	-	-	-
Operating transfers in (out)	-	-	(60,497)	(60,497)
<i>Total other financing sources (uses)</i>	(48,158)	-	(60,497)	(60,497)
<i>Net change in fund balance</i>	-	-	(60,497)	(60,497)
<i>Fund balance - beginning of year</i>	-	-	60,569	60,569
<i>Prior period adjustments</i>	-	-	2,125	2,125
<i>Fund balance - beginning of year as restated</i>	-	-	62,694	62,694
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,197	\$ 2,197
Net change in fund balance - GAAP basis			\$ (58,300)	
Increase (decrease) in accounts payable			(2,197)	
Net change in fund balance - budgetary basis			\$ (60,497)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-56

COTTONWOOD VFD 09/10 SPECIAL REVENUE FUND - "609"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	154,902	154,902	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	154,902	154,902	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	97,210	68,859	28,351
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	57,692	74,467	(16,775)
<i>Total expenditures</i>	-	154,902	143,326	11,576
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	11,576	11,576
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	11,576	11,576
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 11,576	\$ 11,576
Net change in fund balance - GAAP basis			\$ 10,087	
Increase (decrease) in accounts payable			1,489	
Net change in fund balance - budgetary basis			\$ 11,576	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-57

COTTONWOOD VFD 08/09 SPECIAL REVENUE FUND - "610"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	60,497	-	60,497
<i>Total expenditures</i>	-	60,497	-	60,497
<i>Excess (deficiency) of revenues over expenditures</i>	-	(60,497)	-	60,497
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	60,497	60,497	-
<i>Total other financing sources (uses)</i>	-	60,497	60,497	-
<i>Net change in fund balance</i>	-	-	60,497	60,497
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 60,497	\$ 60,497
Net change in fund balance - GAAP basis			\$ 60,497	
Net change in fund balance - budgetary basis			\$ 60,497	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-58

HAPPY VALLEY FIRE SPECIAL REVENUE FUND - "409"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	79,139	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	2,500	2,500
<i>Total revenues</i>	79,139	-	2,500	2,500
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	45,904	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	19,247	-	-	-
Interest	-	-	-	-
Capital outlay	9,270	-	-	-
<i>Total expenditures</i>	74,421	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	4,718	-	2,500	2,500
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(4,718)	-	-	-
Operating transfers in (out)	-	-	945	945
<i>Total other financing sources (uses)</i>	(4,718)	-	945	945
<i>Net change in fund balance</i>	-	-	3,445	3,445
<i>Fund balance - beginning of year</i>	-	-	237	237
<i>Prior period adjustments</i>	-	-	5,612	5,612
<i>Fund balance - beginning of year as restated</i>	-	-	5,849	5,849
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,294	\$ 9,294
Net change in fund balance - GAAP basis			\$ 6,025	
(Increase) decrease in accounts receivable			(1,650)	
Increase (decrease) in accounts payable			(930)	
Net change in fund balance - budgetary basis			\$ 3,445	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-59

HAPPY VALLEY VFD 09/10 SPECIAL REVENUE FUND - "612"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	85,037	104,642	19,605
State capital grants	-	-	-	-
Interest	-	-	24	24
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	85,037	104,666	19,629
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	70,210	35,392	34,818
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	19,967	(19,967)
Interest	-	-	-	-
Capital outlay	-	14,827	-	14,827
<i>Total expenditures</i>	-	85,037	55,359	29,678
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	49,307	49,307
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	49,307	49,307
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	379	379
<i>Fund balance - beginning of year as restated</i>	-	-	379	379
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 49,686	\$ 49,686
Net change in fund balance - GAAP basis			\$ 45,159	
Increase (decrease) in accounts payable			4,148	
Net change in fund balance - budgetary basis			\$ 49,307	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-60

JOEL FIRE SPECIAL REVENUE FUND - "410"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	208,643	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	208,643	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	69,010	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	10,300	-	-	-
Interest	-	-	-	-
Capital outlay	107,515	-	-	-
<i>Total expenditures</i>	186,825	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	21,818	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(21,818)	-	-	-
Operating transfers in (out)	-	-	(163,537)	(163,537)
<i>Total other financing sources (uses)</i>	(21,818)	-	(163,537)	(163,537)
<i>Net change in fund balance</i>	-	-	(163,537)	(163,537)
<i>Fund balance - beginning of year</i>	-	-	145,104	145,104
<i>Prior period adjustments</i>	-	-	18,433	18,433
<i>Fund balance - beginning of year as restated</i>	-	-	163,537	163,537
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ 8,811	
(Increase) decrease in accounts receivable			(15,815)	
Increase (decrease) in accounts payable			(156,533)	
Net change in fund balance - budgetary basis			\$ (163,537)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-61

JOEL VFD 09/10 SPECIAL REVENUE FUND - "615"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	182,077	182,077	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	1,498	1,498
<i>Total revenues</i>	-	182,077	183,575	1,498
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	298,056	297,199	857
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	298,056	297,199	857
<i>Excess (deficiency) of revenues over expenditures</i>	-	(115,979)	(113,624)	2,355
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	115,979	-	(115,979)
Operating transfers in (out)	-	-	115,979	115,979
<i>Total other financing sources (uses)</i>	-	115,979	115,979	-
<i>Net change in fund balance</i>	-	-	2,355	2,355
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,355	\$ 2,355
Net change in fund balance - GAAP basis			\$ (13,955)	
Increase (decrease) in accounts payable			16,310	
Net change in fund balance - budgetary basis			\$ 2,355	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-62

JOEL VFD 08/09 SPECIAL REVENUE FUND - "616"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	214,993	66,892	148,101
<i>Total expenditures</i>	-	214,993	66,892	148,101
<i>Excess (deficiency) of revenues over expenditures</i>	-	(214,993)	(66,892)	148,101
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	214,993	134,782	(80,211)
<i>Total other financing sources (uses)</i>	-	214,993	134,782	(80,211)
<i>Net change in fund balance</i>	-	-	67,890	67,890
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 67,890	\$ 67,890
Net change in fund balance - GAAP basis			\$ 67,890	
Net change in fund balance - budgetary basis			\$ 67,890	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-63

JOEL VFD 07/08 SPECIAL REVENUE FUND - "617"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	139,377	139,377	-
<i>Total expenditures</i>	-	139,377	139,377	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(139,377)	(139,377)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	139,377	139,377	-
<i>Total other financing sources (uses)</i>	-	139,377	139,377	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-64

LA HUERTA FIRE SPECIAL REVENUE FUND - "411"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	123,334	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	123,334	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	79,310	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	79,310	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	44,024	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(44,024)	-	-	-
Operating transfers in (out)	-	-	(40,771)	(40,771)
<i>Total other financing sources (uses)</i>	(44,024)	-	(40,771)	(40,771)
<i>Net change in fund balance</i>	-	-	(40,771)	(40,771)
<i>Fund balance - beginning of year</i>	-	-	40,772	40,772
<i>Prior period adjustments</i>	-	-	10,122	10,122
<i>Fund balance - beginning of year as restated</i>	-	-	50,894	50,894
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 10,123	\$ 10,123
Net change in fund balance - GAAP basis			\$ (34,576)	
(Increase) decrease in accounts receivable			(3,479)	
Increase (decrease) in accounts payable			(2,716)	
Net change in fund balance - budgetary basis			\$ (40,771)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-65

LA HUERTA VFD 09/10 SPECIAL REVENUE FUND - "618"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:	-	-	-	-
State operating grants	-	163,052	163,052	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	163,052	163,052	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	107,210	136,447	(29,237)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	55,842	-	55,842
<i>Total expenditures</i>	-	163,052	136,447	26,605
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	26,605	26,605
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	26,605	26,605
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 26,605	\$ 26,605
Net change in fund balance - GAAP basis			\$ 3,054	
Increase (decrease) in accounts payable			23,551	
Net change in fund balance - budgetary basis			\$ 26,605	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-66

LA HUERTA VFD 08/09 SPECIAL REVENUE FUND - "619"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	9,231	-	9,231
<i>Total expenditures</i>	-	9,231	-	9,231
<i>Excess (deficiency) of revenues over expenditures</i>	-	(9,231)	-	9,231
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	9,231	9,231	-
<i>Total other financing sources (uses)</i>	-	9,231	9,231	-
<i>Net change in fund balance</i>	-	-	9,231	9,231
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,231	\$ 9,231
Net change in fund balance - GAAP basis			\$ 9,231	
Net change in fund balance - budgetary basis			\$ 9,231	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-67

LA HUERTA VFD 07/08 SPECIAL REVENUE FUND - "620"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	31,540	10,536	21,004
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	31,540	10,536	21,004
<i>Excess (deficiency) of revenues over expenditures</i>	-	(31,540)	(10,536)	21,004
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	31,540	31,540	-
<i>Total other financing sources (uses)</i>	-	31,540	31,540	-
<i>Net change in fund balance</i>	-	-	21,004	21,004
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 21,004	\$ 21,004
Net change in fund balance - GAAP basis			\$ 21,004	
Net change in fund balance - budgetary basis			\$ 21,004	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-68

LOCO HILLS FIRE SPECIAL REVENUE FUND - "412"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	39,058	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	39,058	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	25,750	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	11,350	-	-	-
<i>Total expenditures</i>	37,100	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	1,958	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(1,958)	-	-	-
Operating transfers in (out)	-	-	(19,863)	(19,863)
<i>Total other financing sources (uses)</i>	(1,958)	-	(19,863)	(19,863)
<i>Net change in fund balance</i>	-	-	(19,863)	(19,863)
<i>Fund balance - beginning of year</i>	-	-	15,466	15,466
<i>Prior period adjustments</i>	-	-	4,770	4,770
<i>Fund balance - beginning of year as restated</i>	-	-	20,236	20,236
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 373	\$ 373
Net change in fund balance - GAAP basis			\$ (17,110)	
Increase (decrease) in accounts payable			(2,753)	
Net change in fund balance - budgetary basis			\$ (19,863)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-69

LOCO HILLS VFD 09/10 SPECIAL REVENUE FUND - "621"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	51,636	51,636	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	51,636	51,636	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	41,636	23,930	17,706
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	10,000	-	10,000
<i>Total expenditures</i>	-	51,636	23,930	27,706
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	27,706	27,706
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	27,706	27,706
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 27,706	\$ 27,706
Net change in fund balance - GAAP basis			\$ 26,714	
Increase (decrease) in accounts payable			992	
Net change in fund balance - budgetary basis			\$ 27,706	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-70

LOCO HILLS VFD 08/09 SPECIAL REVENUE FUND - "622"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	9,295	-	9,295
<i>Total expenditures</i>	-	9,295	-	9,295
<i>Excess (deficiency) of revenues over expenditures</i>	-	(9,295)	-	9,295
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	9,295	9,295	-
<i>Total other financing sources (uses)</i>	-	9,295	9,295	-
<i>Net change in fund balance</i>	-	-	9,295	9,295
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,295	\$ 9,295
Net change in fund balance - GAAP basis			\$ 9,295	
Net change in fund balance - budgetary basis			\$ 9,295	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-71

LOCO HILLS VFD 07/08 SPECIAL REVENUE FUND - "623"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	10,568	-	10,568
<i>Total expenditures</i>	-	10,568	-	10,568
<i>Excess (deficiency) of revenues over expenditures</i>	-	(10,568)	-	10,568
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	10,568	10,568	-
<i>Total other financing sources (uses)</i>	-	10,568	10,568	-
<i>Net change in fund balance</i>	-	-	10,568	10,568
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 10,568	\$ 10,568
Net change in fund balance - GAAP basis			\$ 10,568	
Net change in fund balance - budgetary basis			\$ 10,568	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-72

OTIS FIRE SPECIAL REVENUE FUND - "413"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	111,002	-	6,300	6,300
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	111,002	-	6,300	6,300
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	69,010	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	10,300	-	-	-
Interest	-	-	-	-
Capital outlay	18,923	-	-	-
<i>Total expenditures</i>	98,233	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	12,769	-	6,300	6,300
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(12,769)	-	-	-
Operating transfers in (out)	-	-	176,716	176,716
<i>Total other financing sources (uses)</i>	(12,769)	-	176,716	176,716
<i>Net change in fund balance</i>	-	-	183,016	183,016
<i>Fund balance - beginning of year</i>	-	-	(28,146)	(28,146)
<i>Prior period adjustments</i>	-	-	56,531	56,531
<i>Fund balance - beginning of year as restated</i>	-	-	28,385	28,385
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 211,401	\$ 211,401
Net change in fund balance - GAAP basis			\$ 193,840	
Increase (decrease) in accounts payable			(10,824)	
Net change in fund balance - budgetary basis			\$ 183,016	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-73

OTIS VFD 09/10 SPECIAL REVENUE FUND - "624"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	146,750	146,756	6
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	146,750	146,756	6
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	106,210	100,803	5,407
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	40,540	14,536	26,004
<i>Total expenditures</i>	-	146,750	115,339	31,411
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	31,417	31,417
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	31,417	31,417
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 31,417	\$ 31,417
Net change in fund balance - GAAP basis			\$ 28,850	
Increase (decrease) in accounts payable			2,567	
Net change in fund balance - budgetary basis			\$ 31,417	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-74

WHITE'S CITY FIRE SPECIAL REVENUE FUND - "414"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(132,622)	(132,622)
<i>Total other financing sources (uses)</i>	-	-	(132,622)	(132,622)
<i>Net change in fund balance</i>	-	-	(132,622)	(132,622)
<i>Fund balance - beginning of year</i>	-	-	132,622	132,622
<i>Prior period adjustments</i>	-	-	1,203	1,203
<i>Fund balance - beginning of year as restated</i>	-	-	133,825	133,825
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,203	\$ 1,203
Net change in fund balance - GAAP basis			\$ 1,203	
Increase (decrease) in accounts payable			(133,825)	
Net change in fund balance - budgetary basis			\$ (132,622)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-75

WHITE'S CITY VFD 09/10 SPECIAL REVENUE FUND - "627"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	93,979	93,759	(220)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	93,979	93,759	(220)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	93,979	-	93,979
<i>Total expenditures</i>	-	93,979	-	93,979
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	93,759	93,759
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(93,759)	(93,759)
<i>Total other financing sources (uses)</i>	-	-	(93,759)	(93,759)
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-76

SUN COUNTRY FIRE SPECIAL REVENUE FUND - "420"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	117,168	-	10,028	10,028
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>117,168</u>	<u>-</u>	<u>10,028</u>	<u>10,028</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	69,010	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	48,158	-	-	-
<i>Total expenditures</i>	<u>117,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>10,028</u>	<u>10,028</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(176,425)	(176,425)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(176,425)</u>	<u>(176,425)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(166,397)</u>	<u>(166,397)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>176,425</u>	<u>176,425</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>1,683</u>	<u>1,683</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>178,108</u>	<u>178,108</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,711</u>	<u>\$ 11,711</u>
Net change in fund balance - GAAP basis			\$ 9,480	
Increase (decrease) in accounts payable			(175,877)	
Net change in fund balance - budgetary basis			<u>\$ (166,397)</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-77

SUN COUNTRY VFD 09/10 SPECIAL REVENUE FUND - "630"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	154,902	154,902	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	154,902	154,902	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	154,902	152,574	2,328
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	154,902	152,574	2,328
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	2,328	2,328
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	2,328	2,328
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,328	\$ 2,328
Net change in fund balance - GAAP basis			\$ 181	
Increase (decrease) in accounts payable			2,147	
Net change in fund balance - budgetary basis			\$ 2,328	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-78

SUN COUNTRY VFD 08/09 SPECIAL REVENUE FUND - "631"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	36,260	-	36,260
<i>Total expenditures</i>	-	36,260	-	36,260
<i>Excess (deficiency) of revenues over expenditures</i>	-	(36,260)	-	36,260
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	36,260	33,039	(3,221)
<i>Total other financing sources (uses)</i>	-	36,260	33,039	(3,221)
<i>Net change in fund balance</i>	-	-	33,039	33,039
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 33,039	\$ 33,039
Net change in fund balance - GAAP basis			\$ 33,039	
Net change in fund balance - budgetary basis			\$ 33,039	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-79

SUN COUNTRY VFD 07/08 SPECIAL REVENUE FUND - "632"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	143,386	143,386	-
<i>Total expenditures</i>	-	143,386	143,386	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(143,386)	(143,386)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	143,386	-	(143,386)
Operating transfers in (out)	-	-	143,386	143,386
<i>Total other financing sources (uses)</i>	-	143,386	143,386	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-80

QUEEN FIRE SPECIAL REVENUE FUND - "421"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	39,058	-	417	417
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	39,058	-	417	417
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	25,750	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	10,300	-	-	-
<i>Total expenditures</i>	36,050	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	3,008	-	417	417
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,008)	-	-	-
Operating transfers in (out)	-	-	(83,658)	(83,658)
<i>Total other financing sources (uses)</i>	(3,008)	-	(83,658)	(83,658)
<i>Net change in fund balance</i>	-	-	(83,241)	(83,241)
<i>Fund balance - beginning of year</i>	-	-	83,658	83,658
<i>Prior period adjustments</i>	-	-	1,553	1,553
<i>Fund balance - beginning of year as restated</i>	-	-	85,211	85,211
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,970	\$ 1,970
Net change in fund balance - GAAP basis			\$ (82,473)	
(Increase) decrease in accounts receivable			(443)	
Increase (decrease) in accounts payable			(325)	
Net change in fund balance - budgetary basis			\$ (83,241)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-81

QUEEN VFD 09/10 SPECIAL REVENUE FUND - "633"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	51,636	51,636	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	51,636	51,636	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	41,636	26,000	15,636
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	10,000	-	10,000
<i>Total expenditures</i>	-	51,636	26,000	25,636
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	25,636	25,636
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	25,636	25,636
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 25,636	\$ 25,636
Net change in fund balance - GAAP basis			\$ 24,642	
Increase (decrease) in accounts payable			994	
Net change in fund balance - budgetary basis			\$ 25,636	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-82

QUEEN VFD 08/09 SPECIAL REVENUE FUND - "634"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	16,606	-	16,606
<i>Total expenditures</i>	-	16,606	-	16,606
<i>Excess (deficiency) of revenues over expenditures</i>	-	(16,606)	-	16,606
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	16,606	16,606	-
<i>Total other financing sources (uses)</i>	-	16,606	16,606	-
<i>Net change in fund balance</i>	-	-	16,606	16,606
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 16,606	\$ 16,606
Net change in fund balance - GAAP basis			\$ 16,606	
Net change in fund balance - budgetary basis			\$ 16,606	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-83

QUEEN VFD 07/08 SPECIAL REVENUE FUND - "635"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	67,052	-	67,052
<i>Total expenditures</i>	-	67,052	-	67,052
<i>Excess (deficiency) of revenues over expenditures</i>	-	(67,052)	-	67,052
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	67,052	67,052	-
<i>Total other financing sources (uses)</i>	-	67,052	67,052	-
<i>Net change in fund balance</i>	-	-	67,052	67,052
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 67,052	\$ 67,052
Net change in fund balance - GAAP basis			\$ 67,052	
Net change in fund balance - budgetary basis			\$ 67,052	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-84

RIVERSIDE FIRE SPECIAL REVENUE FUND - "422"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	39,058	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	39,058	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	29,431	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	29,431	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	9,627	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(9,627)	-	-	-
Operating transfers in (out)	-	-	(30)	(30)
<i>Total other financing sources (uses)</i>	(9,627)	-	(30)	(30)
<i>Net change in fund balance</i>	-	-	(30)	(30)
<i>Fund balance - beginning of year</i>	-	-	4,459	4,459
<i>Prior period adjustments</i>	-	-	(4,429)	(4,429)
<i>Fund balance - beginning of year as restated</i>	-	-	30	30
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ 3,120	
Increase (decrease) in accounts payable			(3,150)	
Net change in fund balance - budgetary basis			\$ (30)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-85

RIVERSIDE VFD 09/10 SPECIAL REVENUE FUND - "636"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	51,636	51,636	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	51,636	51,636	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	44,503	42,553	1,950
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	10,000	11,950	(1,950)
<i>Total expenditures</i>	-	54,503	54,503	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(2,867)	(2,867)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	2,867	2,867	-
<i>Total other financing sources (uses)</i>	-	2,867	2,867	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ (560)	
Increase (decrease) in accounts payable			560	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-86

RIVERSIDE VFD 08/09 SPECIAL REVENUE FUND - "637"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	9,579	-	9,579
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	9,579	-	9,579
<i>Excess (deficiency) of revenues over expenditures</i>	-	(9,579)	-	9,579
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	9,579	9,433	(146)
<i>Total other financing sources (uses)</i>	-	9,579	9,433	(146)
<i>Net change in fund balance</i>	-	-	9,433	9,433
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,433	\$ 9,433
Net change in fund balance - GAAP basis			\$ 9,433	
Net change in fund balance - budgetary basis			\$ 9,433	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-87

MALAGA FIRE SPECIAL REVENUE FUND - "433"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	39,058	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	39,058	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	25,750	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	25,750	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	13,308	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(13,308)	-	-	-
Operating transfers in (out)	-	-	(17,962)	(17,962)
<i>Total other financing sources (uses)</i>	(13,308)	-	(17,962)	(17,962)
<i>Net change in fund balance</i>	-	-	(17,962)	(17,962)
<i>Fund balance - beginning of year</i>	-	-	17,962	17,962
<i>Prior period adjustments</i>	-	-	3,968	3,968
<i>Fund balance - beginning of year as restated</i>	-	-	21,930	21,930
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3,968	\$ 3,968
Net change in fund balance - GAAP basis			\$ (6,925)	
Increase (decrease) in accounts payable			(11,037)	
Net change in fund balance - budgetary basis			\$ (17,962)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-88

MALAGA VFD 09/10 SPECIAL REVENUE FUND - "639"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	51,636	51,636	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	51,636	51,636	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	39,210	37,229	1,981
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	12,426	-	12,426
<i>Total expenditures</i>	-	51,636	37,229	14,407
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	14,407	14,407
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(8,852)	(8,852)
<i>Total other financing sources (uses)</i>	-	-	(8,852)	(8,852)
<i>Net change in fund balance</i>	-	-	5,555	5,555
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 5,555	\$ 5,555
Net change in fund balance - GAAP basis			\$ 1,910	
Increase (decrease) in accounts payable			3,645	
Net change in fund balance - budgetary basis			\$ 5,555	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-89

MALAGA VFD 08/09 SPECIAL REVENUE FUND - "640"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	8,176	-	8,176
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	8,176	-	8,176
<i>Excess (deficiency) of revenues over expenditures</i>	-	(8,176)	-	8,176
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	8,176	-	(8,176)
<i>Total other financing sources (uses)</i>	-	8,176	-	(8,176)
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-90

MALAGA VFD 07/08 SPECIAL REVENUE FUND - "641"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	8,514	18,300	(9,786)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	9,786	-	9,786
<i>Total expenditures</i>	-	18,300	18,300	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(18,300)	(18,300)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(8,514)	-	8,514
Operating transfers in (out)	-	26,814	26,814	-
<i>Total other financing sources (uses)</i>	-	18,300	26,814	8,514
<i>Net change in fund balance</i>	-	-	8,514	8,514
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 8,514	\$ 8,514
Net change in fund balance - GAAP basis			\$ 8,514	
Net change in fund balance - budgetary basis			\$ 8,514	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-91

ADMINISTRATION FIRE FUNDS 09/10 SPECIAL REVENUE FUND - "642"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	73,375	73,389	14
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	73,375	73,389	14
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	73,985	73,981	4
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	73,985	73,981	4
<i>Excess (deficiency) of revenues over expenditures</i>	-	(610)	(592)	18
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	610	-	(610)
Operating transfers in (out)	-	-	610	610
<i>Total other financing sources (uses)</i>	-	610	610	-
<i>Net change in fund balance</i>	-	-	18	18
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 18	\$ 18
Net change in fund balance - GAAP basis			\$ 18	
Net change in fund balance - budgetary basis			\$ 18	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-92

ADMINISTRATION FIRE FUNDS 08/09 SPECIAL REVENUE FUND - "643"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	26,330	3,945	22,385
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	3,250	8,862	(5,612)
<i>Total expenditures</i>	-	29,580	12,807	16,773
<i>Excess (deficiency) of revenues over expenditures</i>	-	(29,580)	(12,807)	16,773
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	29,580	-	(29,580)
Operating transfers in (out)	-	-	28,970	28,970
<i>Total other financing sources (uses)</i>	-	29,580	28,970	(610)
<i>Net change in fund balance</i>	-	-	16,163	16,163
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 16,163	\$ 16,163
Net change in fund balance - GAAP basis			\$ 16,163	
Net change in fund balance - budgetary basis			\$ 16,163	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-93

EMS - ATOKA SPECIAL REVENUE FUND - "416"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	5,214	214
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	5,214	214
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	6,659	6,659	6,586	73
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	6,659	6,659	6,586	73
<i>Excess (deficiency) of revenues over expenditures</i>	(1,659)	(1,659)	(1,372)	287
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,659	1,659	-	(1,659)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	1,659	1,659	-	(1,659)
<i>Net change in fund balance</i>	-	-	(1,372)	(1,372)
<i>Fund balance - beginning of year</i>	-	-	1,400	1,400
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	1,400	1,400
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 28	\$ 28
Net change in fund balance - GAAP basis			\$ (1,372)	
Net change in fund balance - budgetary basis			\$ (1,372)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-94

EMS - LOCO HILLS SPECIAL REVENUE FUND - "417"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	7,000	7,000	7,159	159
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,000	7,000	7,159	159
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	9,763	9,763	8,337	1,426
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	9,763	9,763	8,337	1,426
<i>Excess (deficiency) of revenues over expenditures</i>	(2,763)	(2,763)	(1,178)	1,585
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,763	2,763	-	(2,763)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	2,763	2,763	-	(2,763)
<i>Net change in fund balance</i>	-	-	(1,178)	(1,178)
<i>Fund balance - beginning of year</i>	-	-	2,896	2,896
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	2,896	2,896
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,718	\$ 1,718
Net change in fund balance - GAAP basis			\$ (1,209)	
Increase (decrease) in accounts payable			31	
Net change in fund balance - budgetary basis			\$ (1,178)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-95

EMS - HAPPY VALLEY SPECIAL REVENUE FUND - "418"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	5,174	174
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	5,174	174
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,967	5,831	136
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	5,000	5,967	5,831	136
<i>Excess (deficiency) of revenues over expenditures</i>	-	(967)	(657)	310
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	967	-	(967)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	967	-	(967)
<i>Net change in fund balance</i>	-	-	(657)	(657)
<i>Fund balance - beginning of year</i>	-	-	666	666
<i>Prior period adjustments</i>	-	-	127	127
<i>Fund balance - beginning of year as restated</i>	-	-	793	793
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 136	\$ 136
Net change in fund balance - GAAP basis			\$ 330	
Increase (decrease) in accounts payable			(987)	
Net change in fund balance - budgetary basis			\$ (657)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-96

EMS - JOEL SPECIAL REVENUE FUND - "419"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	5,224	224
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	5,224	224
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,000	4,972	28
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	5,000	5,000	4,972	28
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	252	252
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	252	252
<i>Fund balance - beginning of year</i>	-	-	675	675
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	675	675
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 927	\$ 927
Net change in fund balance - GAAP basis			\$ (546)	
Increase (decrease) in accounts payable			798	
Net change in fund balance - budgetary basis			\$ 252	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-97

EMS - QUEEN SPECIAL REVENUE FUND - "423"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	3,000	3,000	3,015	15
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	3,000	3,000	3,015	15
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	3,000	1,785	1,215
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	3,000	3,000	1,785	1,215
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	1,230	1,230
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	1,230	1,230
<i>Fund balance - beginning of year</i>	-	-	1,200	1,200
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	1,200	1,200
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,430	\$ 2,430
Net change in fund balance - GAAP basis			\$ 1,230	
Net change in fund balance - budgetary basis			\$ 1,230	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-98

EMS - SUN COUNTRY SPECIAL REVENUE FUND - "424"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	7,000	7,000	7,000	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,000	7,000	7,000	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,000	4,717	2,283
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	7,000	7,000	4,717	2,283
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	2,283	2,283
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	2,283	2,283
<i>Fund balance - beginning of year</i>	-	-	5,651	5,651
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	5,651	5,651
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 7,934	\$ 7,934
Net change in fund balance - GAAP basis			\$ 2,283	
Net change in fund balance - budgetary basis			\$ 2,283	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-99

EMS - RIVERSIDE SPECIAL REVENUE FUND - "426"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	5,149	149
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	5,149	149
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,000	3,138	1,862
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	5,000	5,000	3,138	1,862
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	2,011	2,011
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	2,011	2,011
<i>Fund balance - beginning of year</i>	-	-	2,933	2,933
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	2,933	2,933
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,944	\$ 4,944
Net change in fund balance - GAAP basis			\$ 2,216	
Increase (decrease) in accounts payable			(205)	
Net change in fund balance - budgetary basis			\$ 2,011	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-100

EMS - COTTONWOOD SPECIAL REVENUE FUND - "427"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	7,000	7,000	7,149	149
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,000	7,000	7,149	149
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	33,816	33,816	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	7,000	33,816	33,816	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(26,816)	(26,667)	149
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	26,816	-	(26,816)
Operating transfers in (out)	-	-	21,520	21,520
<i>Total other financing sources (uses)</i>	-	26,816	21,520	(5,296)
<i>Net change in fund balance</i>	-	-	(5,147)	(5,147)
<i>Fund balance - beginning of year</i>	-	-	31,963	31,963
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	31,963	31,963
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 26,816	\$ 26,816
Net change in fund balance - GAAP basis			\$ (5,147)	
Net change in fund balance - budgetary basis			\$ (5,147)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-101

EMS - OTIS SPECIAL REVENUE FUND - "428"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	7,000	7,000	7,266	266
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,000	7,000	7,266	266
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	12,166	12,166	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	7,000	12,166	12,166	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(5,166)	(4,900)	266
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,166	-	(5,166)
Operating transfers in (out)	-	-	2,809	2,809
<i>Total other financing sources (uses)</i>	-	5,166	2,809	(2,357)
<i>Net change in fund balance</i>	-	-	(2,091)	(2,091)
<i>Fund balance - beginning of year</i>	-	-	6,581	6,581
<i>Prior period adjustments</i>	-	-	676	676
<i>Fund balance - beginning of year as restated</i>	-	-	7,257	7,257
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 5,166	\$ 5,166
Net change in fund balance - GAAP basis			\$ (832)	
Increase (decrease) in accounts payable			(1,259)	
Net change in fund balance - budgetary basis			\$ (2,091)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-102

EMS - MALAGA SPECIAL REVENUE FUND - "431"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	7,000	7,000	7,094	94
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,000	7,000	7,094	94
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	8,167	8,167	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	7,000	8,167	8,167	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(1,167)	(1,073)	94
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(174)	-	174
Operating transfers in (out)	-	1,341	1,341	-
<i>Total other financing sources (uses)</i>	-	1,167	1,341	174
<i>Net change in fund balance</i>	-	-	268	268
<i>Fund balance - beginning of year</i>	-	-	(897)	(897)
<i>Prior period adjustments</i>	-	-	1,797	1,797
<i>Fund balance - beginning of year as restated</i>	-	-	900	900
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,168	\$ 1,168
Net change in fund balance - GAAP basis			\$ 2,013	
Increase (decrease) in accounts payable			(1,745)	
Net change in fund balance - budgetary basis			\$ 268	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-103

EMS - LA HUERTA SPECIAL REVENUE FUND - "448"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	5,000	5,000	7,247	2,247
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	5,000	5,000	7,247	2,247
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	7,248	6,771	477
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	5,000	7,248	6,771	477
<i>Excess (deficiency) of revenues over expenditures</i>	-	(2,248)	476	2,724
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(900)	348	-	(348)
Operating transfers in (out)	900	1,900	1,900	-
<i>Total other financing sources (uses)</i>	-	2,248	1,900	(348)
<i>Net change in fund balance</i>	-	-	2,376	2,376
<i>Fund balance - beginning of year</i>	-	-	(896)	(896)
<i>Prior period adjustments</i>	-	-	897	897
<i>Fund balance - beginning of year as restated</i>	-	-	1	1
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,377	\$ 2,377
Net change in fund balance - GAAP basis			\$ 2,540	
Increase (decrease) in accounts payable			(164)	
Net change in fund balance - budgetary basis			\$ 2,376	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-104

EMS -WHITE'S CITY SPECIAL REVENUE FUND - "449"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	500	500
<i>Total other financing sources (uses)</i>	-	-	500	500
<i>Net change in fund balance</i>	-	-	500	500
<i>Fund balance - beginning of year</i>	-	-	278	278
<i>Prior period adjustments</i>	-	-	460	460
<i>Fund balance - beginning of year as restated</i>	-	-	738	738
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,238	\$ 1,238
Net change in fund balance - GAAP basis			\$ 500	
Net change in fund balance - budgetary basis			\$ 500	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-105

EMS - CAREPLUS AMBULANCE SPECIAL REVENUE FUND - "444"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	4,623	4,623
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	4,623	4,623
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	4,623	4,623
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	4,623	4,623
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,623	\$ 4,623
Net change in fund balance - GAAP basis			\$ 4,623	
Net change in fund balance - budgetary basis			\$ 4,623	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-106

FIRE EXCISE RESERVE SPECIAL REVENUE FUND - "525"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	500,000	500,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	500,000	500,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 500,000	\$ 500,000
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-107

FIRE EXCISE TAX - GROSS RECEIPTS SPECIAL REVENUE FUND - "550"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 1,500,000	\$ 1,500,000	\$ -	\$ (1,500,000)
Gross receipts	-	-	1,104,678	1,104,678
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	1,500,000	1,500,000	1,104,678	(395,322)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	72,615	142,615	120,502	22,113
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	72,615	142,615	120,502	22,113
<i>Excess (deficiency) of revenues over expenditures</i>	1,427,385	1,357,385	984,176	(373,209)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(593,928)	(523,928)	-	523,928
Operating transfers in (out)	(833,457)	(833,457)	(945,767)	(112,310)
<i>Total other financing sources (uses)</i>	(1,427,385)	(1,357,385)	(945,767)	411,618
<i>Net change in fund balance</i>	-	-	38,409	38,409
<i>Fund balance - beginning of year</i>	-	-	1,249,900	1,249,900
<i>Prior period adjustments</i>	-	-	177,008	177,008
<i>Fund balance - beginning of year as restated</i>	-	-	1,426,908	1,426,908
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,465,317	\$ 1,465,317
Net change in fund balance - GAAP basis			\$ 177,223	
(Increase) decrease in accounts receivable			(152,783)	
Increase (decrease) in accrued expenses			13,969	
Net change in fund balance - budgetary basis			\$ 38,409	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-108

FIRE EXCISE - QUEEN SPECIAL REVENUE FUND - "551"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,370	(14,130)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,370	(14,130)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	75,500	75,500	61,370	(14,130)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(75,500)	(75,500)	-	75,500
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(75,500)	(75,500)	-	75,500
<i>Net change in fund balance</i>	-	-	61,370	61,370
<i>Fund balance - beginning of year</i>	-	-	56,051	56,051
<i>Prior period adjustments</i>	-	-	(6,272)	(6,272)
<i>Fund balance - beginning of year as restated</i>	-	-	49,779	49,779
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 111,149	\$ 111,149
Net change in fund balance - GAAP basis			\$ 69,859	
(Increase) decrease in accounts receivable			(8,489)	
Net change in fund balance - budgetary basis			\$ 61,370	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-109

FIRE EXCISE - ATOKA SPECIAL REVENUE FUND - "552"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	6,000	5,566	434
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	6,000	5,566	434
<i>Excess (deficiency) of revenues over expenditures</i>	75,500	69,500	55,805	(13,695)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(75,500)	(69,500)	-	69,500
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(75,500)	(69,500)	-	69,500
<i>Net change in fund balance</i>	-	-	55,805	55,805
<i>Fund balance - beginning of year</i>	-	-	56,051	56,051
<i>Prior period adjustments</i>	-	-	(6,272)	(6,272)
<i>Fund balance - beginning of year as restated</i>	-	-	49,779	49,779
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 105,584	\$ 105,584
Net change in fund balance - GAAP basis			\$ 64,294	
(Increase) decrease in accounts receivable			(8,489)	
Net change in fund balance - budgetary basis			\$ 55,805	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-110

FIRE EXCISE - COTTONWOOD SPECIAL REVENUE FUND - "553"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	7,724	7,724
<i>Total revenues</i>	75,500	75,500	69,095	(6,405)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	2,721	13,759
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	2,721	13,759
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	66,374	7,354
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	(21,520)	(21,520)
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	(21,520)	37,500
<i>Net change in fund balance</i>	-	-	44,854	44,854
<i>Fund balance - beginning of year</i>	-	-	349,802	349,802
<i>Prior period adjustments</i>	-	-	67,474	67,474
<i>Fund balance - beginning of year as restated</i>	-	-	417,276	417,276
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 462,130	\$ 462,130
Net change in fund balance - GAAP basis			\$ 43,397	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			9,945	
Net change in fund balance - budgetary basis			\$ 44,854	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-111

**FIRE EXCISE - HAPPY VALLEY SPECIAL REVENUE FUND - "554"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	10,919	5,561
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	10,919	5,561
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	50,452	(8,568)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	(945)	(945)
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	(945)	58,075
<i>Net change in fund balance</i>	-	-	49,507	49,507
<i>Fund balance - beginning of year</i>	-	-	200,239	200,239
<i>Prior period adjustments</i>	-	-	(6,273)	(6,273)
<i>Fund balance - beginning of year as restated</i>	-	-	193,966	193,966
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 243,473	\$ 243,473
Net change in fund balance - GAAP basis			\$ 63,817	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			(5,822)	
Net change in fund balance - budgetary basis			\$ 49,507	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-112

FIRE EXCISE - JOEL SPECIAL REVENUE FUND - "555"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	40,296	(23,816)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	180,577	180,577	25,000	155,577
<i>Total expenditures</i>	197,057	197,057	65,296	131,761
<i>Excess (deficiency) of revenues over expenditures</i>	(121,557)	(121,557)	(3,925)	117,632
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	121,557	121,557	-	(121,557)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	121,557	121,557	-	(121,557)
<i>Net change in fund balance</i>	-	-	(3,925)	(3,925)
<i>Fund balance - beginning of year</i>	-	-	175,401	175,401
<i>Prior period adjustments</i>	-	-	(6,273)	(6,273)
<i>Fund balance - beginning of year as restated</i>	-	-	169,128	169,128
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 165,203	\$ 165,203
Net change in fund balance - GAAP basis			\$ 79,267	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			(74,704)	
Net change in fund balance - budgetary basis			\$ (3,925)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-113

FIRE EXCISE - LA HUERTA SPECIAL REVENUE FUND - "556"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,461	(14,039)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,461	(14,039)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	15,842	638
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	15,842	638
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	45,619	(13,401)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	-	59,020
<i>Net change in fund balance</i>	-	-	45,619	45,619
<i>Fund balance - beginning of year</i>	-	-	118,656	118,656
<i>Prior period adjustments</i>	-	-	(6,272)	(6,272)
<i>Fund balance - beginning of year as restated</i>	-	-	112,384	112,384
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 158,003	\$ 158,003
Net change in fund balance - GAAP basis			\$ 53,613	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			494	
Net change in fund balance - budgetary basis			\$ 45,619	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-114

FIRE EXCISE - LOCO HILLS SPECIAL REVENUE FUND - "557"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	1,139	15,341
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	1,139	15,341
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	60,232	1,212
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	-	59,020
<i>Net change in fund balance</i>	-	-	60,232	60,232
<i>Fund balance - beginning of year</i>	-	-	355,120	355,120
<i>Prior period adjustments</i>	-	-	(6,273)	(6,273)
<i>Fund balance - beginning of year as restated</i>	-	-	348,847	348,847
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 409,079	\$ 409,079
Net change in fund balance - GAAP basis			\$ 68,720	
(Increase) decrease in accounts receivable			(8,488)	
Net change in fund balance - budgetary basis			\$ 60,232	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-115

FIRE EXCISE - OTIS SPECIAL REVENUE FUND - "558"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	3,200	13,280
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	3,200	13,280
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	58,171	(849)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	(76,525)	(76,525)
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	(76,525)	(17,505)
<i>Net change in fund balance</i>	-	-	(18,354)	(18,354)
<i>Fund balance - beginning of year</i>	-	-	308,731	308,731
<i>Prior period adjustments</i>	-	-	(6,272)	(6,272)
<i>Fund balance - beginning of year as restated</i>	-	-	302,459	302,459
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 284,105	\$ 284,105
Net change in fund balance - GAAP basis			\$ (9,952)	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			86	
Net change in fund balance - budgetary basis			\$ (18,354)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-116

FIRE EXCISE - WHITE'S CITY SPECIAL REVENUE FUND - "559"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	133,825	133,825	-
<i>Total expenditures</i>	-	133,825	133,825	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	(133,825)	(133,825)	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	133,825	-	(133,825)
Operating transfers in (out)	-	-	(220)	(220)
<i>Total other financing sources (uses)</i>	-	133,825	(220)	(134,045)
<i>Net change in fund balance</i>	-	-	(134,045)	(134,045)
<i>Fund balance - beginning of year</i>	-	-	256,073	256,073
<i>Prior period adjustments</i>	-	-	(6,219)	(6,219)
<i>Fund balance - beginning of year as restated</i>	-	-	249,854	249,854
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 115,809	\$ 115,809
Net change in fund balance - GAAP basis			\$ (134,045)	
Net change in fund balance - budgetary basis			\$ (134,045)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-117

FIRE EXCISE - RIVERSIDE SPECIAL REVENUE FUND - "560"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	2,936	13,544
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	171,740	171,740	173,416	(1,676)
<i>Total expenditures</i>	188,220	188,220	176,352	11,868
<i>Excess (deficiency) of revenues over expenditures</i>	(112,720)	(112,720)	(114,981)	(2,261)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	112,720	112,720	-	(112,720)
Operating transfers in (out)	-	-	(4,459)	(4,459)
<i>Total other financing sources (uses)</i>	112,720	112,720	(4,459)	(117,179)
<i>Net change in fund balance</i>	-	-	(119,440)	(119,440)
<i>Fund balance - beginning of year</i>	-	-	428,158	428,158
<i>Prior period adjustments</i>	-	-	(6,273)	(6,273)
<i>Fund balance - beginning of year as restated</i>	-	-	421,885	421,885
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 302,445	\$ 302,445
Net change in fund balance - GAAP basis			\$ 55,957	
(Increase) decrease in accounts receivable			(8,488)	
Increase (decrease) in accounts payable			(166,909)	
Net change in fund balance - budgetary basis			\$ (119,440)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-118

FIRE EXCISE - ADMINISTRATION SPECIAL REVENUE FUND - "561"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	48,000	48,000	57,574	9,574
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	48,000	48,000	57,574	9,574
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	21,630	30,940	30,914	26
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	21,630	30,940	30,914	26
<i>Excess (deficiency) of revenues over expenditures</i>	26,370	17,060	26,660	9,600
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(26,370)	(17,060)	-	17,060
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(26,370)	(17,060)	-	17,060
<i>Net change in fund balance</i>	-	-	26,660	26,660
<i>Fund balance - beginning of year</i>	-	-	56,283	56,283
<i>Prior period adjustments</i>	-	-	(3,503)	(3,503)
<i>Fund balance - beginning of year as restated</i>	-	-	52,780	52,780
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 79,440	\$ 79,440
Net change in fund balance - GAAP basis			\$ 31,600	
(Increase) decrease in accounts receivable			(5,197)	
Increase (decrease) in accounts payable			257	
Net change in fund balance - budgetary basis			\$ 26,660	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-119

FIRE EXCISE - LOVING SPECIAL REVENUE FUND - "562"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	34,500	34,500	30,686	(3,814)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	34,500	34,500	30,686	(3,814)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	11,330	180,139	136,840	43,299
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	11,330	180,139	136,840	43,299
<i>Excess (deficiency) of revenues over expenditures</i>	23,170	(145,639)	(106,154)	39,485
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(23,170)	145,639	-	(145,639)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(23,170)	145,639	-	(145,639)
<i>Net change in fund balance</i>	-	-	(106,154)	(106,154)
<i>Fund balance - beginning of year</i>	-	-	170,702	170,702
<i>Prior period adjustments</i>	-	-	(3,136)	(3,136)
<i>Fund balance - beginning of year as restated</i>	-	-	167,566	167,566
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 61,412	\$ 61,412
Net change in fund balance - GAAP basis			\$ (125,559)	
(Increase) decrease in accounts receivable			(4,244)	
Increase (decrease) in accounts payable			23,649	
Net change in fund balance - budgetary basis			\$ (106,154)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-120

FIRE EXCISE - HOPE SPECIAL REVENUE FUND - "563"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	34,500	34,500	30,686	(3,814)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	34,500	34,500	30,686	(3,814)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	11,330	11,330	1,189	10,141
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	18,071	18,071	-
<i>Total expenditures</i>	11,330	29,401	19,260	10,141
<i>Excess (deficiency) of revenues over expenditures</i>	23,170	5,099	11,426	6,327
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(23,170)	(5,099)	-	5,099
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(23,170)	(5,099)	-	5,099
<i>Net change in fund balance</i>	-	-	11,426	11,426
<i>Fund balance - beginning of year</i>	-	-	101,020	101,020
<i>Prior period adjustments</i>	-	-	(3,138)	(3,138)
<i>Fund balance - beginning of year as restated</i>	-	-	97,882	97,882
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 109,308	\$ 109,308
Net change in fund balance - GAAP basis			\$ 16,483	
(Increase) decrease in accounts receivable			(4,244)	
Increase (decrease) in accounts payable			(813)	
Net change in fund balance - budgetary basis			\$ 11,426	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-121

FIRE EXCISE - SUN COUNTRY SPECIAL REVENUE FUND - "564"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,370	(14,130)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,370	(14,130)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	75,500	75,500	61,370	(14,130)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(75,500)	(75,500)	-	75,500
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(75,500)	(75,500)	-	75,500
<i>Net change in fund balance</i>	-	-	61,370	61,370
<i>Fund balance - beginning of year</i>	-	-	56,051	56,051
<i>Prior period adjustments</i>	-	-	(6,272)	(6,272)
<i>Fund balance - beginning of year as restated</i>	-	-	49,779	49,779
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 111,149	\$ 111,149
Net change in fund balance - GAAP basis			\$ 69,859	
(Increase) decrease in accounts receivable			(8,489)	
Net change in fund balance - budgetary basis			\$ 61,370	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-122

**FIRE EXCISE - MALAGA SPECIAL REVENUE FUND - "565"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	75,500	75,500	61,371	(14,129)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	75,500	75,500	61,371	(14,129)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	6,905	9,575
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	16,480	16,480	6,905	9,575
<i>Excess (deficiency) of revenues over expenditures</i>	59,020	59,020	54,466	(4,554)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,020)	(59,020)	-	59,020
Operating transfers in (out)	-	-	(1,341)	(1,341)
<i>Total other financing sources (uses)</i>	(59,020)	(59,020)	(1,341)	57,679
<i>Net change in fund balance</i>	-	-	53,125	53,125
<i>Fund balance - beginning of year</i>	-	-	108,458	108,458
<i>Prior period adjustments</i>	-	-	13,051	13,051
<i>Fund balance - beginning of year as restated</i>	-	-	121,509	121,509
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 174,634	\$ 174,634
Net change in fund balance - GAAP basis			\$ 61,613	
(Increase) decrease in accounts receivable			(8,488)	
Net change in fund balance - budgetary basis			\$ 53,125	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-123

EDDY COUNTY DWI FUND SPECIAL REVENUE FUND - "485"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	384,665	386,665	380,409	(6,256)
Federal capital grants	-	-	-	-
Licenses and fees	16,000	16,000	19,585	3,585
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	400,665	402,665	399,994	(2,671)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	400,663	418,758	408,162	10,596
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	400,663	418,758	408,162	10,596
<i>Excess (deficiency) of revenues over expenditures</i>	2	(16,093)	(8,168)	7,925
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2)	16,093	-	(16,093)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(2)	16,093	-	(16,093)
<i>Net change in fund balance</i>	-	-	(8,168)	(8,168)
<i>Fund balance - beginning of year</i>	-	-	17,212	17,212
<i>Prior period adjustments</i>	-	-	(1,106)	(1,106)
<i>Fund balance - beginning of year as restated</i>	-	-	16,106	16,106
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 7,938	\$ 7,938
Net change in fund balance - GAAP basis			\$ (10,066)	
(Increase) decrease in accounts receivable			(29,709)	
Increase (decrease) in accounts payable			31,607	
Net change in fund balance - budgetary basis			\$ (8,168)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-124

TRAFFIC SAFTEY SPECIAL REVENUE FUND - "490"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	19,558	19,558	18,658	(900)
Federal capital grants	-	-	-	-
Charges for services	24,000	24,000	2,275	(21,725)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	43,558	43,558	20,933	(22,625)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	43,558	43,558	22,901	20,657
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	43,558	43,558	22,901	20,657
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(1,968)	(1,968)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	(1,968)	(1,968)
<i>Fund balance - beginning of year</i>	-	-	48,766	48,766
<i>Prior period adjustments</i>	-	-	(5,524)	(5,524)
<i>Fund balance - beginning of year as restated</i>	-	-	43,242	43,242
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 41,274	\$ 41,274
Net change in fund balance - GAAP basis			\$ (2,993)	
(Increase) decrease in accounts receivable			2,275	
Increase (decrease) in accounts payable			(1,250)	
Net change in fund balance - budgetary basis			\$ (1,968)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-125

MATERNAL CHILD AND HEALTH SPECIAL REVENUE FUND - "491"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	72,500	91,950	114,683	22,733
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	72,500	91,950	114,683	22,733
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	78,891	83,441	82,709	732
Capital outlay	-	-	-	-
<i>Total expenditures</i>	78,891	83,441	82,709	732
<i>Excess (deficiency) of revenues over expenditures</i>	(6,391)	8,509	31,974	23,465
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,391	(8,509)	-	8,509
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	6,391	(8,509)	-	8,509
<i>Net change in fund balance</i>	-	-	31,974	31,974
<i>Fund balance - beginning of year</i>	-	-	14,406	14,406
<i>Prior period adjustments</i>	-	-	(2,840)	(2,840)
<i>Fund balance - beginning of year as restated</i>	-	-	11,566	11,566
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 43,540	\$ 43,540
Net change in fund balance - GAAP basis			\$ 26,511	
(Increase) decrease in accounts receivable			7,233	
Increase (decrease) in accounts payable			(1,770)	
Net change in fund balance - budgetary basis			\$ 31,974	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-126

E911 ADDRESSING GRANT SPECIAL REVENUE FUND - "459"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(79)	(79)
<i>Total other financing sources (uses)</i>	-	-	(79)	(79)
<i>Net change in fund balance</i>	-	-	(79)	(79)
<i>Fund balance - beginning of year</i>	-	-	79	79
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	79	79
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ (79)	
Net change in fund balance - budgetary basis			\$ (79)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-127

REGION VI TASK FORCE SPECIAL REVENUE FUND - "497S"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	234,010	240,918	22,666	(218,252)
Federal capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>234,010</u>	<u>240,918</u>	<u>22,666</u>	<u>(218,252)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Payments to subrecipients	183,276	240,918	22,666	218,252
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>183,276</u>	<u>240,918</u>	<u>22,666</u>	<u>218,252</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>50,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(50,734)	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(50,734)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance - GAAP basis			\$ -	
(Increase) decrease in grants receivable			(21,165)	
Increase (decrease) in amounts due to subrecipients			21,165	
Net change in fund balance - budgetary basis			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-128

REGION VI RECOVERY ACT GRANT SPECIAL REVENUE FUND - "487S"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	67,949	67,949
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	67,949	67,949
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Payments to subrecipients	-	156,351	67,949	88,402
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	156,351	67,949	88,402
<i>Excess (deficiency) of revenues over expenditures</i>	-	(156,351)	-	156,351
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	156,351	-	(156,351)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	156,351	-	(156,351)
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
(Increase) decrease in grants receivable			(32,344)	
Increase (decrease) in amounts due to subrecipients			32,344	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-129

REGION VI COPS METH GRANT SPECIAL REVENUE FUND - "496S"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	25,027	25,027
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	25,027	25,027
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Payments to subrecipients	-	28,090	25,027	3,063
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	28,090	25,027	3,063
<i>Excess (deficiency) of revenues over expenditures</i>	-	(28,090)	-	28,090
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	28,090	-	(28,090)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	28,090	-	(28,090)
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
(Increase) decrease in grants receivable			(28,217)	
Increase (decrease) in amounts due to subrecipients			28,217	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-130

**HIDTA GRANT SPECIAL REVENUE FUND - "425S"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	317,099	317,099	211,265	(105,834)
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	317,099	317,099	211,265	(105,834)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Payments to subrecipients	317,099	317,099	211,265	105,834
Capital outlay	-	-	-	-
<i>Total expenditures</i>	317,099	317,099	211,265	105,834
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
(Increase) decrease in grants receivable			(114,326)	
Increase (decrease) in amounts due to subrecipients			114,326	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-131

**HIDTA RECOVERY ACT GRANT SPECIAL REVENUE FUND - "486S"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	447,966	185,099	(262,867)
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	447,966	185,099	(262,867)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Payments to subrecipients	-	447,966	185,099	262,867
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	447,966	185,099	262,867
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ -	
(Increase) decrease in grants receivable			(14,141)	
Increase (decrease) in amounts due to subrecipients			14,141	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-132

FINANCIAL SYSTEM REPLACEMENT CAPITAL PROJECTS FUND - "462"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	500,000	500,000
<i>Total other financing sources (uses)</i>	-	-	500,000	500,000
<i>Net change in fund balance</i>	-	-	500,000	500,000
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 500,000	\$ 500,000
Net change in fund balance - GAAP basis			\$ 500,000	
Net change in fund balance - budgetary basis			\$ 500,000	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-133

**CONSTRUCTION CAPITAL PROJECTS FUND - "455"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(750,000)	(750,000)
<i>Total other financing sources (uses)</i>	-	-	(750,000)	(750,000)
<i>Net change in fund balance</i>	-	-	(750,000)	(750,000)
<i>Fund balance - beginning of year</i>	-	-	1,011,760	1,011,760
<i>Prior period adjustments</i>	-	-	395,389	395,389
<i>Fund balance - beginning of year as restated</i>	-	-	1,407,149	1,407,149
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 657,149	\$ 657,149
Net change in fund balance - GAAP basis			\$ (750,000)	
Net change in fund balance - budgetary basis			\$ (750,000)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-134

N. EDDY COUNTY PUBLIC SAFETY RESERVE CAPITAL PROJECTS FUND - "439"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	2,000,000	1,250,000	750,000
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	2,000,000	500,000	-	500,000
<i>Total expenditures</i>	2,000,000	2,500,000	1,250,000	1,250,000
<i>Excess (deficiency) of revenues over expenditures</i>	(2,000,000)	(2,500,000)	(1,250,000)	1,250,000
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,000,000	2,500,000	-	(2,500,000)
Operating transfers in (out)	-	-	(500,000)	(500,000)
<i>Total other financing sources (uses)</i>	2,000,000	2,500,000	(500,000)	(3,000,000)
<i>Net change in fund balance</i>	-	-	(1,750,000)	(1,750,000)
<i>Fund balance - beginning of year</i>	-	-	2,000,000	2,000,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	2,000,000	2,000,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 250,000	\$ 250,000
Net change in fund balance - GAAP basis			\$ (1,750,000)	
Net change in fund balance - budgetary basis			\$ (1,750,000)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-135

CLERKS OFFICE REMODEL RESERVE CAPITAL PROJECTS FUND - "441"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	9,600	9,913	(313)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	1,060,372	585,627	575,713	9,914
<i>Total expenditures</i>	1,060,372	595,227	585,626	9,601
<i>Excess (deficiency) of revenues over expenditures</i>	(1,060,372)	(595,227)	(585,626)	9,601
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	750,000	(1,005,145)	-	1,005,145
Operating transfers in (out)	310,372	1,600,372	1,600,372	-
<i>Total other financing sources (uses)</i>	1,060,372	595,227	1,600,372	1,005,145
<i>Net change in fund balance</i>	-	-	1,014,746	1,014,746
<i>Fund balance - beginning of year</i>	-	-	(1,000,129)	(1,000,129)
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	(1,000,129)	(1,000,129)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 14,617	\$ 14,617
Net change in fund balance - GAAP basis			\$ 1,014,746	
Net change in fund balance - budgetary basis			\$ 1,014,746	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-136

ARTESIA SATELLITE OFFICE REMODEL RESERVE CAPITAL PROJECTS FUND - "442"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	500,000	500,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	500,000	500,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 500,000	\$ 500,000
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-137

JAIL EXPANSION RESERVE CAPITAL PROJECTS FUND - "447"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	605,900	643,900	643,355	545
<i>Total expenditures</i>	605,900	643,900	643,355	545
<i>Excess (deficiency) of revenues over expenditures</i>	(605,900)	(643,900)	(643,355)	545
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	605,900	643,900	-	(643,900)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	605,900	643,900	-	(643,900)
<i>Net change in fund balance</i>	-	-	(643,355)	(643,355)
<i>Fund balance - beginning of year</i>	-	-	4,000,000	4,000,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	4,000,000	4,000,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3,356,645	\$ 3,356,645
Net change in fund balance - GAAP basis			\$ (667,319)	
Increase (decrease) in accounts payable			23,964	
Net change in fund balance - budgetary basis			\$ (643,355)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-138

HEALTH OFFICE RESERVE CAPITAL PROJECTS FUND - "454"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	55,000	55,000	16,672	38,328
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	55,000	55,000	16,672	38,328
<i>Excess (deficiency) of revenues over expenditures</i>	(55,000)	(55,000)	(16,672)	38,328
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	55,000	55,000	-	(55,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	55,000	55,000	-	(55,000)
<i>Net change in fund balance</i>	-	-	(16,672)	(16,672)
<i>Fund balance - beginning of year</i>	-	-	355,000	355,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	355,000	355,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 338,328	\$ 338,328
Net change in fund balance - GAAP basis			\$ (16,672)	
Net change in fund balance - budgetary basis			\$ (16,672)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-139

**COURTROOM REMODEL CAPITAL PROJECTS FUND - "443"**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	4,370	4,369	1
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	57,100	62,431	57,720	4,711
<i>Total expenditures</i>	57,100	66,801	62,089	4,712
<i>Excess (deficiency) of revenues over expenditures</i>	(57,100)	(66,801)	(62,089)	4,712
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	57,100	-	-	-
Operating transfers in (out)	-	66,801	66,801	-
<i>Total other financing sources (uses)</i>	57,100	66,801	66,801	-
<i>Net change in fund balance</i>	-	-	4,712	4,712
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,712	\$ 4,712
Net change in fund balance - GAAP basis			\$ 4,712	
Net change in fund balance - budgetary basis			\$ 4,712	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-140

ADMINISTRATION BUILDING REMODEL CAPITAL PROJECTS FUND - "464"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	100,000	89,495	10,505
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	50,000	-	-	-
<i>Total expenditures</i>	50,000	100,000	89,495	10,505
<i>Excess (deficiency) of revenues over expenditures</i>	(50,000)	(100,000)	(89,495)	10,505
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	50,000	(400,000)	-	400,000
Operating transfers in (out)	-	500,000	500,000	-
<i>Total other financing sources (uses)</i>	50,000	100,000	500,000	400,000
<i>Net change in fund balance</i>	-	-	410,505	410,505
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 410,505	\$ 410,505
Net change in fund balance - GAAP basis			\$ 374,382	
Increase (decrease) in accounts payable			36,123	
Net change in fund balance - budgetary basis			\$ 410,505	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-141

S. CARLSBAD TRANSFER STATION RESERVE CAPITAL PROJECTS FUND - "436"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	1,000,000	1,000,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	1,000,000	1,000,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Net change in fund balance - GAAP basis			\$ -	
Net change in fund balance - budgetary basis			\$ -	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-142

LOOP ROAD RESERVE CAPITAL PROJECTS FUND - "461"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	136,551	(136,551)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	125,000	137,000	-	137,000
<i>Total expenditures</i>	125,000	137,000	136,551	449
<i>Excess (deficiency) of revenues over expenditures</i>	(125,000)	(137,000)	(136,551)	449
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	125,000	137,000	-	(137,000)
Operating transfers in (out)	-	-	3,500,000	3,500,000
<i>Total other financing sources (uses)</i>	125,000	137,000	3,500,000	3,363,000
<i>Net change in fund balance</i>	-	-	3,363,449	3,363,449
<i>Fund balance - beginning of year</i>	-	-	5,000,000	5,000,000
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	5,000,000	5,000,000
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 8,363,449	\$ 8,363,449
Net change in fund balance - GAAP basis			\$ 3,348,976	
Increase (decrease) in accounts payable			14,473	
Net change in fund balance - budgetary basis			\$ 3,363,449	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-143

COMPUTER NETWORK REPLACEMENT CAPITAL PROJECTS FUND - "463"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	150,000	150,000	13,612	136,388
<i>Total expenditures</i>	150,000	150,000	13,612	136,388
<i>Excess (deficiency) of revenues over expenditures</i>	(150,000)	(150,000)	(13,612)	136,388
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	150,000	(350,000)	-	350,000
Operating transfers in (out)	-	500,000	500,000	-
<i>Total other financing sources (uses)</i>	150,000	150,000	500,000	350,000
<i>Net change in fund balance</i>	-	-	486,388	486,388
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 486,388	\$ 486,388
Net change in fund balance - GAAP basis			\$ 446,426	
Increase (decrease) in accounts payable			39,962	
Net change in fund balance - budgetary basis			\$ 486,388	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-144

CDBG - COLONIAS CAPITAL PROJECTS FUND - "456"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	500,000	563,000	105,512	(457,488)
Federal capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	500,000	563,000	105,512	(457,488)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	500,000	563,000	235,512	327,488
Capital outlay	-	-	-	-
<i>Total expenditures</i>	500,000	563,000	235,512	327,488
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	(130,000)	(130,000)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balance</i>	-	-	(130,000)	(130,000)
<i>Fund balance - beginning of year</i>	-	-	(42,279)	(42,279)
<i>Prior period adjustments</i>	-	-	(59,912)	(59,912)
<i>Fund balance - beginning of year as restated</i>	-	-	(102,191)	(102,191)
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ (232,191)	\$ (232,191)
Net change in fund balance - GAAP basis			\$ (194,929)	
Increase (decrease) in accounts payable			64,929	
Net change in fund balance - budgetary basis			\$ (130,000)	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-145

DRUG REHAB CENTER RESERVE CAPITAL PROJECTS FUND - "440"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	1,745,000	1,205,000	-	(1,205,000)
<i>Total revenues</i>	<u>1,745,000</u>	<u>1,205,000</u>	<u>-</u>	<u>(1,205,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	2,945,000	2,405,000	5,642	2,399,358
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,945,000</u>	<u>2,405,000</u>	<u>5,642</u>	<u>2,399,358</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(5,642)</u>	<u>1,194,358</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,200,000	(300,000)	-	300,000
Operating transfers in (out)	-	1,500,000	1,500,000	-
<i>Total other financing sources (uses)</i>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,500,000</u>	<u>300,000</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,494,358</u>	<u>1,494,358</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
<i>Prior period adjustments</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year as restated</i>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,694,358</u>	<u>\$ 2,694,358</u>
Net change in fund balance - GAAP basis			<u>\$ 1,494,358</u>	
Net change in fund balance - budgetary basis			<u>\$ 1,494,358</u>	

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-146

CONSOLIDATED DISPATCH RESERVE CAPITAL PROJECTS FUND - "465"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	940,400	940,400	834,709	(105,691)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	940,400	940,400	834,709	(105,691)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	2,351,000	2,351,000	2,086,772	264,228
<i>Total expenditures</i>	2,351,000	2,351,000	2,086,772	264,228
<i>Excess (deficiency) of revenues over expenditures</i>	(1,410,600)	(1,410,600)	(1,252,063)	158,537
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,003,265	1,003,265	-	(1,003,265)
Operating transfers in (out)	407,335	407,335	407,335	-
<i>Total other financing sources (uses)</i>	1,410,600	1,410,600	407,335	(1,003,265)
<i>Net change in fund balance</i>	-	-	(844,728)	(844,728)
<i>Fund balance - beginning of year</i>	-	-	1,003,265	1,003,265
<i>Prior period adjustments</i>	-	-	-	-
<i>Fund balance - beginning of year as restated</i>	-	-	1,003,265	1,003,265
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 158,537	\$ 158,537
Net change in fund balance - GAAP basis			\$ (844,728)	
Net change in fund balance - budgetary basis			\$ (844,728)	

The accompanying notes are an integral part of these financial statements.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Statement B-147

CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND - "600"  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	(3,521,368)	(3,521,368)
<i>Total other financing sources (uses)</i>	-	-	(3,521,368)	(3,521,368)
<i>Net change in fund balance</i>	-	-	(3,521,368)	(3,521,368)
<i>Fund balance - beginning of year</i>	-	-	3,707,127	3,707,127
<i>Prior period adjustments</i>	-	-	(185,759)	(185,759)
<i>Fund balance - beginning of year as restated</i>	-	-	3,521,368	3,521,368
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ -	\$ -
Net change in fund balance - GAAP basis			\$ (3,660,600)	
(Increase) decrease in accounts receivable			139,232	
Net change in fund balance - budgetary basis			\$ (3,521,368)	

The accompanying notes are an integral part of these financial statements.

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**STATE OF NEW MEXICO**

Eddy County  
Fiduciary Funds  
June 30, 2010

**Protest Suspense Fund (437)** – This fund is used to account for any tax payments received under protest. This money is invested in a segregated account and will be disbursed upon resolution of the protest, either as a refund to the taxpayer, or to the general fund as tax revenue.

**Tax Levies** – These funds are used for the collection and payment of property taxes and special fees to other governmental agencies.

**Sheriff – Special (501)** – Confiscation and Seizure Fund to account for Eddy County Sheriff's Department confiscation and seizure funds obtained through law enforcement activities. Authority for creation of this fund is contained in resolution R-97-20.

**Region VI Task Force (497A)** – To account for activities related to drug task force law enforcement in the Region VI area.

**Region VI Recovery Act Grant (487A)** – Grant funding for the Region VI Multijurisdictional Drug Task Force received under the 09 Recovery Act: Edward Byrne Memorial Justice Assistance Program. A-09-152.

**Region VI COPS Meth Grant (496A)** – To offset the cost of a temporary employee in the Drug Task Force. This special federal fund grant is awarded to provide intervention on local "Meth Labs". Authority for creation of this fund is contained in R-02-60.

**Artesia Eagle Draw (511)** – To account for taxes levied and collected to construct and maintain dikes, dams, embankments, ditches, or such other structures or excavations necessary to prevent flood waters from damaging property or endangering human life. Authority for creation of this fund is contained in agreement A-96-29.

**HIDTA Grant (425A)** – To account for federal grant funds used to maintain intelligence files, carry out narcotic investigations and multi-jurisdictional investigations, pursuant to the authority of the Anti-Drug Abuse Act of 1988, Public Law 100-690, Title VI, Subtitle C.

**HIDTA Recovery Act Grant (486A)** – Grant funding for the Region VI Multijurisdictional Drug Task Force received under the 09 Recovery Act: Edward Byrne Memorial Justice Assistance Program. A-09-149.

**Pecos Valley Drug Task Force (499)** – To account for quasi-organizational confiscation and seizure funds obtained through law enforcement activities between Eddy County Sheriff's Department and the City of Carlsbad and Artesia Police Departments. Authority for creation of this fund is contained in resolution R-97-17.

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
For the Year Ended June 30, 2010

Statement C  
(Page 1 of 3)

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
<i>Protest Suspense Fund - 437</i>				
Assets				
Cash and cash equivalents	\$ 1,892,363	\$ -	\$ 1,890,147	\$ 2,216
Total assets	\$ 1,892,363	\$ -	\$ 1,890,147	\$ 2,216
Liabilities				
Deposits held and due to others	\$ 1,892,363	\$ -	\$ 1,890,147	\$ 2,216
Total liabilities	\$ 1,892,363	\$ -	\$ 1,890,147	\$ 2,216
<i>Tax Levies</i>				
Assets				
Cash and cash equivalents	\$ 1,181,440	\$ 34,433,129	\$ 33,982,378	\$ 1,632,191
Receivables:				
Property taxes	1,704,053	1,668,972	1,040,885	2,332,140
Other	621,473	-	621,473	-
Total assets	\$ 3,506,966	\$ 36,102,101	\$ 35,644,736	\$ 3,964,331
Liabilities				
Deposits held and due to others	\$ 3,506,966	\$ 36,102,101	\$ 35,644,736	\$ 3,964,331
Total liabilities	\$ 3,506,966	\$ 36,102,101	\$ 35,644,736	\$ 3,964,331
<i>Sheriff - Special - 501</i>				
Assets				
Cash and cash equivalents	\$ 7,005	\$ -	\$ 1,189	\$ 5,816
Total assets	\$ 7,005	\$ -	\$ 1,189	\$ 5,816
Liabilities				
Deposits held and due to others	\$ 7,005	\$ -	\$ 1,189	\$ 5,816
Total liabilities	\$ 7,005	\$ -	\$ 1,189	\$ 5,816
<i>Region VI Task Force - 497A</i>				
Assets				
Cash and cash equivalents	\$ 107,396	\$ 77,030	\$ 110,632	\$ 73,794
Receivables:				
Intergovernmental	22,665	21,165	22,665	21,165
Total assets	\$ 130,061	\$ 98,195	\$ 133,297	\$ 94,959
Liabilities				
Accounts payable	\$ 7,792	\$ -	\$ 7,792	\$ -
Deposits held and due to others	122,269	98,195	125,505	94,959
Total liabilities	\$ 130,061	\$ 98,195	\$ 133,297	\$ 94,959

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
For the Year Ended June 30, 2010

Statement C  
(Page 2 of 3)

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
<i>Region VI Recovery Act Grant - 487A</i>				
Assets				
Cash and cash equivalents	\$ -	\$ 67,949	\$ 65,197	\$ 2,752
Receivables:				
Intergovernmental	-	32,344	-	32,344
Total assets	\$ -	\$ 100,293	\$ 65,197	\$ 35,096
Liabilities				
Accounts payable	\$ -	\$ 2,120	\$ -	\$ 2,120
Accrued expenses	-	860	-	860
Deposits held and due to others	-	97,313	65,197	32,116
Total liabilities	\$ -	\$ 100,293	\$ 65,197	\$ 35,096
<i>Region VI COPS Meth Grant - 496A</i>				
Assets				
Cash and cash equivalents	\$ -	\$ 28,090	\$ 28,090	\$ -
Receivables:				
Intergovernmental	-	28,217	-	28,217
Total assets	\$ -	\$ 56,307	\$ 28,090	\$ 28,217
Liabilities				
Interfund payable	\$ -	\$ 3,065	\$ -	\$ 3,065
Deposits held and due to others	-	53,242	28,090	25,152
Total liabilities	\$ -	\$ 56,307	\$ 28,090	\$ 28,217
<i>Artesia Eagle Draw - 511</i>				
Assets				
Cash and cash equivalents	\$ 766,189	\$ 71,440	\$ 137,416	\$ 700,213
Receivables:				
Taxes	62,204	-	62,204	-
Total assets	\$ 828,393	\$ 71,440	\$ 199,620	\$ 700,213
Liabilities				
Accounts payable	\$ 12,583	\$ 13,911	\$ 12,583	\$ 13,911
Deferred revenue	61,907	-	61,907	-
Deposits held and due to others	753,903	57,529	125,130	686,302
Total liabilities	\$ 828,393	\$ 71,440	\$ 199,620	\$ 700,213

The accompanying notes are an integral part of these financial statements.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
For the Year Ended June 30, 2010

Statement C  
(Page 3 of 3)

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
<i>HIDTA Grant - 425A</i>				
Assets				
Cash and cash equivalents	\$ 12,462	\$ 207,220	\$ 219,682	\$ -
Receivables:				
Intergovernmental	55,611	118,371	59,656	114,326
Interfund receivable	4,045	-	4,045	-
Total assets	\$ 72,118	\$ 325,591	\$ 283,383	\$ 114,326
Liabilities				
Accounts payable	\$ 10,534	\$ 28,831	\$ 10,534	\$ 28,831
Accrued expenses	5,822	1,357	5,822	1,357
Interfund payable	-	20,912	-	20,912
Deposits held and due to others	55,762	274,491	267,027	63,226
Total liabilities	\$ 72,118	\$ 325,591	\$ 283,383	\$ 114,326
<i>HIDTA Recovery Act Grant - 486A</i>				
Assets				
Cash and cash equivalents	\$ -	\$ 266,218	\$ 266,218	\$ -
Receivables:				
Intergovernmental	-	83,359	-	83,359
Total assets	\$ -	\$ 349,577	\$ 266,218	\$ 83,359
Liabilities				
Accounts payable	\$ -	\$ 386	\$ -	\$ 386
Accrued expenses	-	1,854	-	1,854
Interfund payable	-	81,119	-	81,119
Deposits held and due to others	-	266,218	266,218	-
Total liabilities	\$ -	\$ 349,577	\$ 266,218	\$ 83,359
<i>Pecos Valley Drug Task Force - 499</i>				
Assets				
Cash and cash equivalents	\$ 155,984	\$ 94,598	\$ 119,913	\$ 130,669
Total assets	\$ 155,984	\$ 94,598	\$ 119,913	\$ 130,669
Liabilities				
Accounts payable	\$ 74,890	\$ -	\$ 74,890	\$ -
Deposits held and due to others	81,094	94,598	45,023	130,669
Total liabilities	\$ 155,984	\$ 94,598	\$ 119,913	\$ 130,669

The accompanying notes are an integral part of these financial statements.

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**SUPPORTING SCHEDULES**

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 1 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
Western Commerce Bank	Bond	36202J3M8	GNMA #8004 A Due 7/20/22	\$ 23,712	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202L7A0	GNMA #8089 B Due 12/20/22	16,012	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202KAV7	GNMA #8120 Due 1/20/23	24,787	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202KB20	GNMA #8157 Due 3/20/23	24,512	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	3620KCL7	GNMA #8175 Due 4/20/23	16,581	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202K5P6	GNMA #8954 Due 4/20/22	43,556	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202DAR2	GNMA #2416m Due 2/20/29	22,205	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225AWR7	GNMA #7805656 Due 10/15/27	53,916	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36204NR25	GNMA #375005 Due 12/15/23	83,793	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202DAA9	GNMA #2701 Due 1/20/29	88,429	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202KZP3	GNMA #8850 Due 4/20/26	56,172	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202K2J3	GNMA #8877 Due 5/20/26	51,531	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225CV52	GNMA #80635 Due 9/20/32	99,418	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202KG66	GNMA #8321 Due 2/20/15	214,032	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225CR57	GNMA #80507 Due 4/20/31	129,758	Federal Home Loan Bank Dallas, TX

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 2 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
Western Commerce Bank	Bond	36202KSX4	GNMA #8634 Due 5/20/25	\$ 78,551	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202DSC6	GNMA #3215 Due 3/20/32	121,992	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225CVW3	GNMA # 80628 Due 8/20/32	105,648	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225AVG2	GNMA # 780615 Due 8/15/27	53,413	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202KW27	GNMA #8765 Due 12/20/25	40,290	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36225CW28	GNMA #80664 Due 1/20/33	125,089	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	31371KXQ9	GNMA # 254587 Due 12/1/22	504,623	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	31371LB81	GNMA # 254863 Due 8/1/13	298,497	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	31402DP79	GNMA #725946 Due 11/1/34	1,402,591	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	31411YGX5	GNMA # 918314 Due 4/1/37	1,058,088	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	06202EVH9	GNMA #004216 Due 8/20/38	294,096	Federal Home Loan Bank Dallas, TX
Western Commerce Bank	Bond	36202EC8	GNMA # 004467 Due 6/20/39	1,140,364	Federal Home Loan Bank Dallas, TX
Total Western Commerce Bank				6,171,656	

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 3 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
Western Bank	Bond	891398AV2	Torrance County, NM* Due 8/1/11	\$ 250,000	Federal Home Loan Bank Dallas, TX
Western Bank	Bond	31371HJ74	FNMA #252386 Due 4/1/19	43,489	Federal Home Loan Bank Dallas, TX
Western Bank	Bond	36203N2K3	GNMA #354576 Due 5/15/23	56,919	Federal Home Loan Bank Dallas, TX
Total Western Bank				<u>350,408</u>	
Wells Fargo Bank	Bond	31407HXH4	FNMA #813480 Due 1/4/2036	2,584,147	Federal Reserve Bank Kansas City, MO
Wells Fargo Bank	Bond	31409UVR3	FNMA #879124 Due 1/8/2036	196,441	Federal Reserve Bank Kansas City, MO
Wells Fargo Bank	Bond	31415RGM0	FNMA #986804 Due 1/7/38	974,815	Federal Reserve Bank Kansas City, MO
Total Wells Fargo Bank				<u>3,755,403</u>	
Pioneer Bank	Bond		FNMA #780385 Due 6/1/34	190,962	Federal Home Loan Bank Dallas, TX
Pioneer Bank	Bond		FHLMC #781721 Due 7/1/34	1,040,820	Federal Home Loan Bank Dallas, TX
Pioneer Bank	Bond		FHLMC #782847 Due 11/1/34	163,217	Federal Home Loan Bank Dallas, TX
Pioneer Bank	Bond		FNMA #805152 Due 1/1/35	1,227,316	Federal Home Loan Bank Dallas, TX
Total Pioneer Bank				<u>2,622,315</u>	

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 4 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
First American Bank	Bond	801891EE8	Santa Fe, NM INSD* Due 8/1/10	\$ 150,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	54559CR5	Los Lunas, NM INSD* Due 4/1/11	100,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	54555CR5	Los Lunas, NM INSD* Due 4/1/11	140,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	264430EE5	Dulce, NM INSD* Dule 7/1/11	75,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	3133XGSE5	FHLB 1 Time Call Due 9/8/16	791,955	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	364010NS3	Gallup McKinley NM SD* 8/1/2017	200,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	3128H43V9	MBS FHLMC Due 5/1/18	325,746	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	36200ECU3	MBS GNMA I Due 5/15/18	79,058	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	36202DZ61	MBS GNMA I Due 11/20/18	150,976	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	357584AK8	Donna Ana SCH Dist* Due 8/1/19	175,000	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	876014FE6	Taos NM MUNI SD* Due 9/1/19	282,500	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	876014FE6	Taos NM MUNI SD* Due 9/1/19	141,250	Federal Home Loan Bank Dallas, TX
First American Bank	Bond	31405STB0	MBS FNMA 798046 Due 1/1/20	116,654	Federal Home Loan Bank Dallas, TX
Total First American Bank				2,728,139	

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 5 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
Carlsbad National Bank	Bond	31331YSG6	FHLB#1338 Due 2/5/14	\$ 2,138,200	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XPBC7	FHLB #1302 Due 3/11/11	1,015,300	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XENX3	FHLB #1320 Due 3/11/11	1,031,400	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XDTA9	FHLB #1264 Due 12/10/10	1,020,700	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XCA78	FHLB #1292 Due 7/7/10	1,001,700	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XDZ20	FHLB #1274 Due 11/27/15	1,005,203	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XDDP3	FHLB #1271 Due 10/25/10	534,195	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XSZX9	FHLB #1317 Due 2/11/11	1,007,400	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	31331VGY6	FHLB #1316 Due 4/25/11	1,037,200	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	3133XHPH9	FHLB #1313 Due 11/18/11	2,118,400	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	31410G2S1	FNMA #1303 Due 12/1/19	1,286,261	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	31402RAJ8	FNMA #1267 Due 3/1/20	695,772	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	31371NU29	FNMA #1323 Due 5/1/18	1,319,620	Federal Home Loan Bank Dallas, TX
Carlsbad National Bank	Bond	38376PS92	GNMA #1340 Due 12/30/39	2,462,250	
Total Carlsbad National Bank				17,673,601	

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
June 30, 2010

Schedule I  
(Page 6 of 6)

Depository	Type	CUSIP #	Description of Pledged Collateral	Fair Market Value June 30, 2010	Name and Location of Safekeeper
Artesia National Bank	Bond	41421QEG8	Harris Cnty TX MUN Due 9/1/20	\$ 448,137	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	64711NGN9	NM Fin Authority Due 6/1/25	525,000	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	701060ES0	Parker City, TX Due 2/15/27	531,700	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	894520VZ5	Travis Cnty, TX Wtr Due 9/1/20	548,324	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	31400FBP1	FNMA Pool #685946 Due 9/1/32	192,094	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	31405KLC3	FNMA Pool #791523 Due 7/1/34	181,583	Federal Home Loan Bank Dallas, TX
Artesia National Bank	Bond	31349TDP3	FHLMC Pool # 781910 Due 9/1/34	245,610	Federal Home Loan Bank Dallas, TX
Total Artesia National Bank				<u>2,672,448</u>	
Total Collateral				<u>\$ 35,973,970</u>	

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS**  
June 30, 2010

Deposit or Investment Account Type	Carlsbad National Bank	Wells Fargo Bank	Artesia National Bank	First American Bank
Checking	\$ 7,118,190	\$ 5,500	\$ 45,315	\$ -
Checking	112,947	-	-	-
Certificate of deposit	1,000,000	800,000	600,000	500,000
Certificate of deposit	6,000,000	500,000	500,000	500,000
Certificate of deposit	3,000,000	2,500,000	500,000	500,000
Certificate of deposit	500,000	-	500,000	300,000
Certificate of deposit	1,000,000	-	500,000	500,000
Certificate of deposit	1,000,000	-	500,000	500,000
Certificate of deposit	-	-	650,000	500,000
Certificate of deposit	-	-	-	500,000
Certificate of deposit	-	-	-	500,000
Certificate of deposit	-	-	-	300,000
Certificate of deposit	-	-	-	500,000
Certificate of deposit	-	-	-	500,000
New MexiGROW LGIP	-	-	-	-
Debt service reserve-Mutual fund	-	-	-	-
<b>Total on deposit</b>	<b>19,731,137</b>	<b>3,805,500</b>	<b>3,795,315</b>	<b>5,600,000</b>
<b>Reconciling Items</b>	<b>(1,024,886)</b>	<b>-</b>	<b>1,024</b>	<b>-</b>
<b>Reconciled Balance June 30, 2010</b>	<b>\$ 18,706,251</b>	<b>\$ 3,805,500</b>	<b>\$ 3,796,339</b>	<b>\$ 5,600,000</b>

See accompanying independent auditor's report.



Western Bank	Western Commerce Bank	Pioneer Bank	New Mexico Finance Authority	Total
\$ -	\$ 135,306	\$ -	\$ -	\$ 7,304,311
-	-	-	-	112,947
500,000	500,000	500,000	-	4,400,000
-	500,000	2,000,000	-	10,000,000
-	600,000	400,000	-	7,500,000
-	9,500,000	500,000	-	11,300,000
-	1,000,000	500,000	-	3,500,000
-	-	500,000	-	2,500,000
-	-	500,000	-	1,650,000
-	-	500,000	-	1,000,000
-	-	-	-	500,000
-	-	-	-	300,000
-	-	-	-	500,000
-	-	-	-	500,000
-	-	-	-	-
-	-	-	24	24
500,000	12,235,306	5,400,000	24	51,067,282
-	-	-	-	(1,023,862)
<u>\$ 500,000</u>	<u>\$ 12,235,306</u>	<u>\$ 5,400,000</u>	<u>\$ 24</u>	<u>50,043,420</u>
			Petty cash	<u>1,400</u>
				<u>\$ 50,044,820</u>

Reconciliation to financial statements:

Cash and cash equivalents:

Statement of Net Assets	\$ 47,497,169
Statement of Fiduciary Assets and Liabilities	<u>2,547,651</u>
	<u>\$ 50,044,820</u>

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS**  
 June 30, 2010

Schedule II  
 (Page 2 of 2)

Deposit or Investment Account Type	Component Unit Wells Fargo Bank
Checking	\$ -
Reconciling Items	-
Reconciled Balance June 30, 2010	\$ -
Reconciliation to financial statements: Cash and cash equivalents: Statement of Net Assets	
	\$ -

See accompanying independent auditor's report.

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**

Schedule III

**SUPPLEMENTAL SCHEDULE OF TAX ROLL RECONCILIATION - PROPERTY TAX RECEIVABLE**  
 June 30, 2010

Property taxes receivable, beginning of year	\$	<u>2,527,140</u>
Changes to tax roll:		
Net taxes charged to Treasurer for fiscal year		26,900,447
Adjustments:		
Increases in taxes receivables		368,309
Charge off of taxes receivables		<u>(1,771,064)</u>
Total taxes charged to Treasurer for fiscal year		<u>25,497,692</u>
Total receivables prior to collections		28,024,832
Collections for fiscal year ended June 30, 2010		<u>(27,033,433)</u>
Property taxes receivable, end of year	\$	<u><u>991,399</u></u>

Property taxes receivable by years:

2000	\$	12
2001		28
2002		27
2003		28
2004		28
2005		939
2006		1,527
2007		10,474
2008		218,277
2009		<u>760,059</u>
Total taxes receivable	\$	<u><u>991,399</u></u>

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>St of NM</b>							
2000	1,006,474.51	-	-	1,006,474.51	(31.95)	1,005,250.70	(0.32)
2001	1,205,625.49	-	-	1,205,625.49	-	1,206,754.73	-
2002	777,390.34	-	-	777,390.34	-	774,918.40	-
2003	1,087,142.03	-	-	1,087,142.03	-	1,084,450.55	-
2004	753,054.71	-	-	753,054.71	-	795,622.09	-
2005	968,901.05	-	-	968,901.05	(10,850.37)	1,018,376.19	(108.50)
2006	1,160,723.83	2,527.21	(1,107.10)	1,162,143.94	22,100.17	1,145,016.12	221.00
2007	1,208,843.36	1,543.57	(2,128.90)	1,208,258.03	34,536.54	1,191,935.27	345.37
2008	1,352,504.25	6,469.56	(19,881.77)	1,339,092.04	8,203.39	1,327,403.96	82.03
2009	1,446,413.97	9,727.46	(14,601.93)	1,441,539.50	1,403,822.69	1,403,822.69	14,038.23
<b>Total St of NM</b>	<b>10,967,073.54</b>	<b>20,267.80</b>	<b>(37,719.70)</b>	<b>10,949,621.64</b>	<b>1,457,780.47</b>	<b>10,953,550.70</b>	<b>14,577.80</b>
<b>Eddy County</b>							
2000	4,552,344.94	-	-	4,552,344.94	(156.68)	4,548,454.79	(1.57)
2001	4,754,621.55	-	-	4,754,621.55	-	4,761,279.91	-
2002	4,848,275.81	-	-	4,848,275.81	0.01	4,833,238.05	0.00
2003	5,026,301.26	-	-	5,026,301.26	-	5,014,465.84	-
2004	5,179,224.90	-	-	5,179,224.90	-	5,491,202.14	-
2005	5,582,073.31	-	-	5,582,073.31	(65,971.69)	5,883,702.88	(659.72)
2006	6,450,972.53	15,290.94	(6,491.63)	6,459,771.84	128,272.63	6,362,532.63	1,282.73
2007	7,099,459.90	9,351.22	(12,140.29)	7,096,670.83	208,471.48	7,000,725.69	2,084.71
2008	7,854,208.96	38,676.96	(118,931.10)	7,773,954.82	41,448.66	7,707,836.52	414.49
2009	9,162,986.70	63,367.08	(95,003.65)	9,131,350.13	8,900,595.58	8,900,595.58	89,005.96
<b>Total Eddy Cty</b>	<b>60,510,469.86</b>	<b>126,686.20</b>	<b>(232,566.67)</b>	<b>60,404,589.39</b>	<b>9,212,659.99</b>	<b>60,504,034.03</b>	<b>92,126.60</b>
<b>Municipalities</b>							
<b>City of Cbad</b>							
2000	1,285,033.65	-	-	1,285,033.65	-	1,281,175.91	-
2001	1,350,008.37	-	-	1,350,008.37	-	1,349,343.70	-
2002	1,406,944.90	-	-	1,406,944.90	-	1,393,965.69	-
2003	1,423,876.83	-	-	1,423,876.83	-	1,420,164.25	-
2004	1,482,785.97	-	-	1,482,785.97	-	1,486,007.58	-
2005	1,554,516.29	-	-	1,554,516.29	181.26	1,555,151.19	1.81
2006	1,626,167.16	1,321.17	(656.05)	1,626,832.28	782.99	1,623,280.05	7.83
2007	1,748,284.34	1,291.31	(8,331.19)	1,741,244.46	23,345.20	1,741,045.90	233.45
2008	1,845,110.02	5,288.41	(1,847.19)	1,848,551.24	51,848.17	1,818,100.71	518.48
2009	1,959,257.73	1,381.78	(1,405.87)	1,959,233.64	1,852,449.20	1,852,449.20	18,524.49
<b>Total City of Cbad</b>	<b>15,681,985.26</b>	<b>9,282.67</b>	<b>(12,240.30)</b>	<b>15,679,027.63</b>	<b>1,928,606.82</b>	<b>15,520,684.18</b>	<b>19,286.07</b>
<b>Loving</b>							
2000	6,877.77	-	-	6,877.77	-	6,657.20	-
2001	7,020.36	-	-	7,020.36	-	6,935.63	-
2002	7,283.33	-	-	7,283.33	-	7,168.85	-
2003	7,379.98	-	-	7,379.98	-	7,350.76	-
2004	7,705.32	-	-	7,705.32	-	7,560.94	-
2005	8,045.76	-	-	8,045.76	5.65	8,090.42	0.06
2006	8,581.14	11.48	(8.98)	8,583.64	18.09	8,535.67	0.18
2007	9,627.26	9.73	(2.99)	9,634.00	362.67	9,634.90	3.63
2008	10,243.36	27.54	(0.66)	10,270.24	735.33	10,073.12	7.35
2009	11,492.57	76.88	-	11,569.45	10,542.25	10,542.25	105.42
<b>Total Loving</b>	<b>84,256.85</b>	<b>125.63</b>	<b>(12.63)</b>	<b>84,369.85</b>	<b>11,663.99</b>	<b>82,549.74</b>	<b>116.64</b>

See accompanying independent auditor's report.

1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
10,052.51	-	-	(31.63)	995,198.19	0.69
12,067.55	-	-	-	1,194,687.18	2.75
7,749.18	-	-	-	767,169.22	1.75
10,844.51	-	-	-	1,073,606.04	2.37
7,956.22	-	-	-	787,665.87	1.60
10,183.76	-	-	(10,741.87)	1,008,192.43	52.60
11,450.16	-	-	21,879.17	1,133,565.96	88.32
11,919.35	-	-	34,191.17	1,180,015.92	579.59
13,274.04	-	-	8,121.36	1,314,129.92	11,584.88
14,038.23	-	-	1,389,784.46	1,389,784.46	37,730.67
<b>109,535.51</b>	-	-	<b>1,443,202.67</b>	<b>10,844,015.19</b>	<b>50,045.22</b>
45,484.55	-	-	(155.11)	4,502,970.24	3.38
47,612.80	-	-	-	4,713,667.11	11.69
48,332.38	-	-	0.01	4,784,905.67	11.69
50,144.66	-	-	-	4,964,321.18	11.68
54,912.02	-	-	-	5,436,290.12	11.69
58,837.03	-	-	(65,311.97)	5,824,865.85	288.45
63,625.33	-	-	126,989.90	6,298,907.30	469.41
70,007.26	-	-	206,386.77	6,930,718.43	3,270.03
77,078.37	-	-	41,034.17	7,630,758.15	65,525.28
89,005.96	-	-	8,811,589.62	8,811,589.62	230,807.92
<b>605,040.34</b>	-	-	<b>9,120,533.39</b>	<b>59,898,993.69</b>	<b>300,411.22</b>
12,811.76	-	-	-	1,268,364.15	-
13,493.44	-	-	-	1,335,850.26	-
13,939.66	-	-	-	1,380,026.03	-
14,201.64	-	-	-	1,405,962.61	-
14,860.08	-	-	-	1,471,147.50	-
15,551.51	-	-	179.45	1,539,599.68	142.96
16,232.80	-	-	775.16	1,607,047.25	259.92
17,410.46	-	-	23,111.75	1,723,635.44	1,605.94
18,181.01	-	-	51,329.69	1,799,919.70	30,157.85
18,524.49	-	-	1,833,924.71	1,833,924.71	106,808.39
<b>155,206.84</b>	-	-	<b>1,909,320.75</b>	<b>15,365,477.34</b>	<b>138,975.06</b>
66.57	-	-	-	6,590.63	-
69.36	-	-	-	6,866.27	-
71.69	-	-	-	7,097.16	-
73.51	-	-	-	7,277.25	-
75.61	-	-	-	7,485.33	-
80.90	-	-	5.59	8,009.52	0.67
85.36	-	-	17.91	8,450.31	0.62
96.35	-	-	359.04	9,538.55	4.86
100.73	-	-	727.98	9,972.39	194.76
105.42	-	-	10,436.83	10,436.83	950.42
<b>825.50</b>	-	-	<b>11,547.35</b>	<b>81,724.24</b>	<b>1,151.33</b>

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>City of Art</b>							
2000	202,610.29	-	-	202,610.29	-	203,100.09	-
2001	203,115.91	-	-	203,115.91	-	205,173.97	-
2002	227,003.13	-	-	227,003.13	-	225,573.55	-
2003	234,646.15	-	-	234,646.15	-	234,622.25	-
2004	279,280.69	-	-	279,280.69	-	318,441.52	-
2005	335,343.03	-	-	335,343.03	(19,615.25)	303,321.27	(196.15)
2006	373,664.20	154.18	(732.33)	373,086.05	35,568.29	343,866.91	355.68
2007	443,400.17	104.12	(219.22)	443,285.07	43,696.68	410,488.03	436.97
2008	483,164.44	583.65	(31,930.17)	451,817.92	(24,906.97)	448,607.43	(249.07)
2009	487,747.05	32.35	(5,274.24)	482,505.16	471,187.24	471,187.24	4,711.87
<b>Total City of Art</b>	<b>3,269,975.06</b>	<b>874.30</b>	<b>(38,155.96)</b>	<b>3,232,693.40</b>	<b>505,929.99</b>	<b>3,164,382.26</b>	<b>5,059.30</b>
<b>Hope</b>							
2000	3,532.05	-	-	3,532.05	-	3,491.06	-
2001	3,540.85	-	-	3,540.85	-	3,471.88	-
2002	3,767.53	-	-	3,767.53	-	3,721.77	-
2003	4,801.33	-	-	4,801.33	-	4,735.36	-
2004	5,176.10	-	-	5,176.10	-	5,103.24	-
2005	5,216.59	-	-	5,216.59	-	5,108.68	-
2006	4,549.18	-	-	4,549.18	-	4,503.98	-
2007	4,578.62	-	-	4,578.62	7.09	4,519.72	0.07
2008	13,181.36	-	-	13,181.36	60.14	13,138.48	0.60
2009	12,799.62	-	-	12,799.62	12,623.55	12,623.55	126.24
<b>Total Hope</b>	<b>61,143.23</b>	<b>-</b>	<b>-</b>	<b>61,143.23</b>	<b>12,690.78</b>	<b>60,417.72</b>	<b>126.91</b>
<b>Schools</b>							
<b>Cbad Sch</b>							
2000	2,928,173.46	-	-	2,928,173.46	-	2,920,555.48	-
2001	2,601,965.03	-	-	2,601,965.03	-	2,599,811.37	-
2002	2,567,776.57	-	-	2,567,776.57	-	2,561,172.06	-
2003	2,640,256.41	-	-	2,640,256.41	-	2,634,456.20	-
2004	2,695,736.69	-	-	2,695,736.69	-	2,811,834.22	-
2005	2,607,412.36	-	-	2,607,412.36	247.21	2,913,987.78	2.47
2006	3,113,269.64	5,623.92	(1,436.38)	3,117,457.18	1,156.59	3,115,413.08	11.57
2007	3,363,466.25	4,719.14	(8,778.83)	3,359,406.56	31,299.80	3,362,834.67	313.00
2008	3,790,772.69	21,084.21	(5,558.84)	3,806,298.06	79,628.70	3,770,620.24	796.29
2009	4,396,641.72	6,453.37	(2,564.19)	4,400,530.90	4,278,628.17	4,278,628.17	42,786.28
<b>Total Cbad Sch</b>	<b>30,705,470.82</b>	<b>37,880.64</b>	<b>(18,338.24)</b>	<b>30,725,013.22</b>	<b>4,390,960.47</b>	<b>30,969,313.27</b>	<b>43,909.60</b>
<b>Lov Sch</b>							
2000	139,598.15	-	-	139,598.15	(150.67)	139,856.71	(1.51)
2001	139,791.38	-	-	139,791.38	-	139,890.54	-
2002	182,117.74	-	-	182,117.74	-	181,450.46	-
2003	218,905.83	-	-	218,905.83	-	218,614.91	-
2004	121,121.50	-	-	121,121.50	-	121,078.72	-
2005	102,994.58	-	-	102,994.58	14.09	104,991.23	0.14
2006	99,553.72	32.10	(19.01)	99,566.81	44.01	99,378.52	0.44
2007	117,690.66	32.11	(11.46)	117,711.31	1,396.73	118,244.59	13.97
2008	158,709.06	388.46	(46.00)	159,051.52	3,325.15	157,237.70	33.25
2009	181,392.72	4,244.47	(73.95)	185,563.24	179,580.95	179,580.95	1,795.81

See accompanying independent auditor's report.



1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
2,031.00	-	-	-	201,069.09	-
2,051.74	-	-	-	203,122.23	-
2,255.74	-	-	-	223,317.81	-
2,346.22	-	-	-	232,276.03	-
3,184.42	-	-	-	315,257.10	-
3,033.21	-	-	(19,419.10)	300,288.06	-
3,438.67	-	-	35,212.61	340,428.24	2.93
4,104.88	-	-	43,259.71	406,383.15	156.67
4,486.07	-	-	(24,657.90)	444,121.36	3,322.97
4,711.87			466,475.37	466,475.37	11,317.22
<b>31,643.82</b>	-	-	<b>500,870.69</b>	<b>3,132,738.44</b>	<b>14,799.79</b>
34.91	-	-	-	3,456.15	-
34.72	-	-	-	3,437.16	-
37.22	-	-	-	3,684.55	-
47.35	-	-	-	4,688.01	-
51.03	-	-	-	5,052.21	-
51.09	-	-	-	5,057.59	-
45.04	-	-	-	4,458.94	-
45.20	-	-	7.02	4,474.52	-
131.38	-	-	59.54	13,007.10	39.56
126.24			12,497.31	12,497.31	176.30
<b>604.18</b>	-	-	<b>12,563.87</b>	<b>59,813.54</b>	<b>215.86</b>
29,205.55	-	-	-	2,891,349.93	-
25,998.11	-	-	-	2,573,813.26	7.88
25,611.72	-	-	-	2,535,560.34	7.87
26,344.56	-	-	-	2,608,111.64	7.88
28,118.34	-	-	-	2,783,715.88	8.29
29,139.88	-	-	244.74	2,884,847.90	167.44
31,154.13	-	-	1,145.02	3,084,258.95	290.01
33,628.35	-	-	30,986.80	3,329,206.32	1,805.59
37,706.20	-	-	78,832.41	3,732,914.04	35,018.94
42,786.28			4,235,841.89	4,235,841.89	121,953.03
<b>309,693.13</b>	-	-	<b>4,347,050.87</b>	<b>30,659,620.14</b>	<b>159,266.93</b>
1,398.57	-	-	(149.16)	138,458.14	-
1,398.91	-	-	-	138,491.63	-
1,814.50	-	-	-	179,635.96	-
2,186.15	-	-	-	216,428.76	-
1,210.79	-	-	-	119,867.93	-
1,049.91	-	-	13.95	103,941.32	1.41
993.79	-	-	43.57	98,384.73	1.35
1,182.45	-	-	1,382.76	117,062.14	15.49
1,572.38	-	-	3,291.90	155,665.32	1,780.90
1,795.81			177,785.14	177,785.14	6,015.79

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>Ed Tech Debt Service</b>							
2006	24,163.19	-		24,163.19	10.78	24,119.97	0.11
2007	28,399.13	-		28,399.13	341.46	28,077.74	3.41
2008	16,140.82	39.43	(4.68)	16,175.57	358.43	16,008.94	3.58
2009	8,328.74	194.53	(3.39)	8,519.88	8,243.91	8,243.91	82.44
<b>Total Lov Sch</b>	<b>1,538,907.22</b>	<b>4,931.10</b>	<b>(158.49)</b>	<b>1,543,679.83</b>	<b>193,164.84</b>	<b>1,536,774.89</b>	<b>1,931.65</b>
<b>Art Sch</b>							
2000	1,571,727.87	-	-	1,571,727.87	-	1,574,098.51	-
2001	1,637,193.98	-	-	1,637,193.98	-	1,644,775.23	-
2002	1,328,275.76	-	-	1,328,275.76	-	1,322,643.01	-
2003	1,825,186.84	-	-	1,825,186.84	-	1,819,412.04	-
2004	2,052,164.70	-	-	2,052,164.70	-	2,222,643.16	-
2005	2,331,825.65	-	-	2,331,825.65	(66,223.80)	2,233,653.70	(662.24)
2006	2,528,735.84	8,047.10	(4,823.76)	2,531,959.18	126,838.26	2,436,697.39	1,268.38
2007	2,858,433.49	3,331.37	(1,596.64)	2,860,168.22	169,172.50	2,758,334.73	1,691.73
2008	3,071,722.43	11,533.80	(112,078.23)	2,971,178.00	(56,981.65)	2,949,124.24	(569.82)
2009	3,321,272.08	49,604.43	(91,696.91)	3,279,179.60	3,204,674.32	3,204,674.32	32,046.74
<b>Total Art Sch</b>	<b>22,526,538.64</b>	<b>72,516.70</b>	<b>(210,195.54)</b>	<b>22,388,859.80</b>	<b>3,377,479.63</b>	<b>22,166,056.33</b>	<b>33,774.80</b>
<b>Cbad College</b>							
2000	391,510.40	-	-	391,510.40	-	390,567.57	-
2001	409,379.06	-	-	409,379.06	-	409,112.71	-
2002	406,401.65	-	-	406,401.65	-	405,381.26	-
2003	419,351.42	-	-	419,351.42	-	418,460.04	-
2004	406,134.09	-	-	406,134.09	-	424,934.06	-
2005	421,970.52	-	-	421,970.52	27.53	474,780.75	-
2006	516,953.95	960.19	(230.56)	517,683.58	186.89	517,403.60	-
2007	569,296.48	807.89	(1,564.42)	568,539.95	5,272.86	569,266.18	-
2008	1,930,577.07	10,711.40	(2,855.37)	1,938,433.10	40,608.37	1,920,252.29	-
2009	2,351,789.04	3,441.40	(1,373.70)	2,353,856.74	2,288,380.77	2,288,380.77	-
<b>College Debt Service</b>							
2008	257,778.95	1,428.29	(381.16)	258,826.08	5,426.20	256,394.74	-
2009	313,571.87	458.86	(183.16)	313,847.57	305,116.26	305,116.26	-
<b>Total College</b>	<b>8,394,714.50</b>	<b>17,808.03</b>	<b>(6,588.37)</b>	<b>8,405,934.16</b>	<b>2,645,018.88</b>	<b>8,380,050.23</b>	<b>-</b>
<b>Art Gen Hosp</b>							
2000	526,064.53	-	-	526,064.53	-	526,839.45	-
2001	547,871.46	-	-	547,871.46	-	550,382.08	-
2002	585,963.87	-	-	585,963.87	-	583,467.35	-
2003	610,390.87	-	-	610,390.87	-	608,517.82	-
2004	1,413,961.77	-	-	1,413,961.77	-	1,530,991.89	-
2005	1,440,690.92	-	-	1,440,690.92	(40,819.88)	1,380,195.80	(408.20)
2006	1,910,237.00	4,957.63	(2,976.42)	1,912,218.21	95,552.53	1,840,878.99	955.53
2007	2,156,450.02	2,506.14	(1,114.63)	2,157,841.53	127,254.82	2,081,254.92	1,272.55
2008	1,231,422.35	4,616.29	(44,834.49)	1,191,204.15	(22,728.64)	1,182,299.92	(227.29)
2009	1,331,908.44	19,842.83	(36,681.62)	1,315,069.65	1,285,104.16	1,285,104.16	12,851.04

See accompanying independent auditor's report.

1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
241.20	-	-	10.67	23,878.77	0.33
280.78	-	-	338.05	27,796.96	3.75
160.09	-	-	354.85	15,848.85	181.84
82.44			8,161.47	8,161.47	277.62
<b>15,367.75</b>	<b>-</b>	<b>-</b>	<b>191,233.19</b>	<b>1,521,407.14</b>	<b>8,278.48</b>
15,740.99	-	-	-	1,558,357.52	3.38
16,447.75	-	-	-	1,628,327.48	1.69
13,226.43	-	-	-	1,309,416.58	1.28
18,194.12	-	-	-	1,801,217.92	1.69
22,226.43	-	-	-	2,200,416.73	1.68
22,336.54	-	-	(65,561.56)	2,211,317.16	98.48
24,366.97	-	-	125,569.88	2,412,330.42	132.15
27,583.35	-	-	167,480.78	2,730,751.38	1,171.59
29,491.24	-	-	(56,411.83)	2,919,633.00	22,349.99
32,046.74			3,172,627.58	3,172,627.58	74,469.26
<b>221,660.56</b>	<b>-</b>	<b>-</b>	<b>3,343,704.83</b>	<b>21,944,395.77</b>	<b>98,231.19</b>
-	-	-	-	390,567.57	-
-	-	-	-	409,112.71	1.33
-	-	-	-	405,381.26	1.33
-	-	-	-	418,460.04	1.33
-	-	-	-	424,934.06	1.33
-	-	-	-	474,780.75	26.03
-	-	-	-	517,403.60	46.65
-	-	-	-	569,266.18	300.80
-	-	-	-	1,920,252.29	17,870.84
			-	2,288,380.77	65,496.54
-	-	-	-	256,394.74	2,388.84
-	-	-	-	305,116.26	8,732.77
-	-	-	-	<b>8,380,050.23</b>	<b>94,867.79</b>
5,268.39	-	-	-	521,571.06	1.13
5,503.82	-	-	-	544,878.26	0.56
5,834.67	-	-	-	577,632.68	0.56
6,085.18	-	-	-	602,432.64	0.56
15,309.92	-	-	-	1,515,681.97	1.16
13,801.96	-	-	(40,411.68)	1,366,393.84	61.09
18,408.79	-	-	94,597.00	1,822,470.20	100.12
20,812.55	-	-	125,982.27	2,060,442.37	885.99
11,823.00	-	-	(22,501.35)	1,170,476.92	8,971.95
12,851.04			1,272,253.12	1,272,253.12	29,945.75

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>Art Gen Hosp- Debt</b>							
2008	748,704.79	2,806.19	(27,254.25)	724,256.73	(13,816.35)	718,706.60	(138.16)
2009	809,800.33	12,064.34	(22,302.21)	799,562.46	781,332.96	781,332.96	7,813.33
<b>Total Hosp</b>	<b>13,313,466.35</b>	<b>46,793.42</b>	<b>(135,163.62)</b>	<b>13,225,096.15</b>	<b>2,211,879.60</b>	<b>13,069,971.94</b>	<b>22,118.80</b>
<b>Livestock</b>							
2000	62,093.95	-	-	62,093.95	-	60,605.68	-
2001	59,504.29	-	-	59,504.29	-	58,793.86	-
2002	53,614.77	-	-	53,614.77	-	53,162.27	-
2003	52,333.24	-	-	52,333.24	-	51,476.10	-
2004	50,410.02	-	-	50,410.02	-	50,308.04	-
2005	60,780.47	-	-	60,780.47	-	60,650.33	-
2006	67,985.16	10.20	(23.62)	67,971.74	-	67,957.01	-
2007	71,389.51	-	(34.71)	71,354.80	-	71,339.54	-
2008	65,752.76	54.05	-	65,806.81	3,947.13	65,485.52	39.47
2009	67,554.07	-	-	67,554.07	63,860.39	63,860.39	638.60
<b>Total Livestock</b>	<b>611,418.24</b>	<b>64.25</b>	<b>(58.33)</b>	<b>611,424.16</b>	<b>67,807.52</b>	<b>603,638.74</b>	<b>678.08</b>
<b>Hack Draw</b>							
2000	-	-	-	-	-	-	-
2001	-	-	-	-	-	-	-
2002	1,563.73	-	-	1,563.73	-	1,563.80	-
2003	1,594.14	-	-	1,594.14	-	1,593.59	-
2004	1,649.98	-	-	1,649.98	-	1,650.07	-
2005	6,917.58	-	-	6,917.58	4.72	6,869.18	0.05
2006	7,039.22	-	(5.10)	7,034.12	4.72	7,032.43	0.05
2007	7,309.42	-	-	7,309.42	189.57	7,303.15	1.90
2008	9,028.02	-	(10.93)	9,017.09	400.98	8,758.95	4.01
2009	9,586.65	-	-	9,586.65	8,824.87	8,824.87	88.25
<b>Total Hack Draw</b>	<b>44,688.74</b>	<b>-</b>	<b>(16.03)</b>	<b>44,672.71</b>	<b>9,424.86</b>	<b>43,596.04</b>	<b>94.25</b>
<b>PCVD</b>							
2000	247,342.43	-	-	247,342.43	-	247,815.12	-
2001	250,393.59	-	-	250,393.59	-	255,555.18	-
2002	276,342.11	-	-	276,342.11	-	276,341.79	-
2003	285,043.18	-	-	285,043.18	-	285,042.22	-
2004	327,893.47	-	-	327,893.47	-	378,901.67	-
2005	394,226.56	-	-	394,226.56	(17,654.44)	359,930.74	(176.54)
2006	306,916.19	-	(111.26)	306,804.93	442.67	306,766.77	4.43
2007	498,716.36	146.84	(143.86)	498,719.34	40,413.47	469,130.98	404.13
2008	356,033.08	177,127.43	(28,483.45)	504,677.06	(20,173.37)	499,718.16	(201.73)
2009	554,598.46	82.76	(5,014.71)	549,666.51	533,186.53	533,186.53	5,331.87
<b>Total PCVD</b>	<b>3,497,505.43</b>	<b>177,357.03</b>	<b>(33,753.28)</b>	<b>3,641,109.18</b>	<b>536,214.86</b>	<b>3,612,389.16</b>	<b>5,362.15</b>

See accompanying independent auditor's report.

1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
-	-	-	-	-	-
7,187.07	-	-	(13,678.19)	711,519.53	5,453.95
7,813.33	-	-	773,519.63	773,519.63	18,206.73
<b>130,699.72</b>	-	-	<b>2,189,760.80</b>	<b>12,939,272.22</b>	<b>63,629.55</b>
606.06	-	-	-	59,999.62	-
587.94	-	-	-	58,205.92	-
531.62	-	-	-	52,630.65	-
514.76	-	-	-	50,961.34	-
503.08	-	-	-	49,804.96	-
606.50	-	-	-	60,043.83	-
679.57	-	-	-	67,277.44	9.69
713.40	-	-	-	70,626.14	-
654.86	-	-	3,907.66	64,830.66	-
638.60	-	-	63,221.79	63,221.79	3,616.42
<b>6,036.39</b>	-	-	<b>67,129.44</b>	<b>597,602.35</b>	<b>3,626.11</b>
-	-	-	-	-	-
-	-	-	-	-	-
15.64	-	62.55	-	1,485.61	-
15.94	-	63.74	-	1,513.91	-
16.50	-	66.00	-	1,567.57	-
68.69	0.19	274.77	4.48	6,525.72	3.36
70.32	0.19	281.30	4.48	6,680.81	2.07
73.03	7.58	292.13	180.09	6,937.99	6.62
87.59	16.04	350.36	380.93	8,321.00	258.37
88.25	352.99	352.99	8,383.63	8,383.63	762.07
<b>435.96</b>	<b>376.99</b>	<b>1,743.84</b>	<b>8,953.62</b>	<b>41,416.24</b>	<b>1,032.49</b>
2,478.15	-	-	-	245,336.97	1.35
2,555.55	-	-	-	252,999.63	0.45
2,763.42	-	-	-	273,578.37	0.45
2,850.42	-	-	-	282,191.80	0.44
3,789.02	-	-	-	375,112.65	0.45
3,599.31	-	-	(17,477.90)	356,331.43	25.70
3,067.67	-	-	438.24	303,699.10	29.30
4,691.31	-	-	40,009.34	464,439.67	198.34
4,997.18	-	-	(19,971.64)	494,720.98	5,240.07
5,331.87	-	-	527,854.66	527,854.66	16,539.73
<b>36,123.89</b>	-	-	<b>530,852.71</b>	<b>3,576,265.27</b>	<b>22,036.28</b>

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>EDFD</b>							
2000	157,912.08	-	-	157,912.08	-	158,374.06	-
2001	158,184.51	-	-	158,184.51	-	161,000.88	-
2002	172,377.01	-	-	172,377.01	-	172,365.57	-
2003	180,310.35	-	-	180,310.35	-	180,302.14	-
2004	207,344.65	-	-	207,344.65	-	245,275.21	-
2005	250,853.12	-	-	250,853.12	(13,247.37)	228,285.25	(132.47)
2006	186,269.68	-	(82.06)	186,187.62	321.99	186,182.98	3.22
2007	326,296.16	-	(107.89)	326,188.27	29,982.84	304,008.34	299.83
2008	36,401.64	22,267.38	(3,506.19)	55,162.83	(2,695.38)	54,709.34	(26.95)
2009	59,953.98	-	(588.13)	59,365.85	57,799.58	57,799.58	578.00
<b>Total EDFD</b>	<b>1,735,903.18</b>	<b>22,267.38</b>	<b>(4,284.27)</b>	<b>1,753,886.29</b>	<b>72,161.66</b>	<b>1,748,303.35</b>	<b>721.62</b>
<b>Cottonwood</b>							
2000	37,902.51	-	-	37,902.51	-	37,863.49	-
2001	40,748.11	-	-	40,748.11	-	40,481.75	-
2002	43,034.39	-	-	43,034.39	-	43,033.81	-
2003	44,320.79	-	-	44,320.79	-	44,320.02	-
2004	46,633.90	-	-	46,633.90	-	46,633.62	-
2005	50,175.03	-	-	50,175.03	-	50,145.95	-
2006	52,615.22	-	-	52,615.22	-	52,579.73	-
2007	56,525.35	-	-	56,525.35	269.76	56,491.69	2.70
2008	61,807.87	-	(478.10)	61,329.77	802.98	59,152.38	8.03
2009	69,418.76	-	(89.55)	69,329.21	65,537.88	65,537.88	655.38
<b>Total Cottonwood</b>	<b>503,181.93</b>	<b>-</b>	<b>(567.65)</b>	<b>502,614.28</b>	<b>66,610.62</b>	<b>496,240.32</b>	<b>666.11</b>
<b>Cbad SWCD</b>							
2000	133,578.01	-	-	133,578.01	-	133,267.22	-
2001	196,588.93	-	-	196,588.93	-	199,355.48	-
2002	196,737.15	-	-	196,737.15	-	196,709.83	-
2003	204,086.65	-	-	204,086.65	-	204,079.21	-
2004	208,129.76	-	-	208,129.76	-	208,631.20	-
2005	222,111.46	-	-	222,111.46	38.45	216,707.31	0.38
2006	226,641.31	1.62	(87.98)	226,554.95	131.88	226,523.42	1.32
2007	245,987.87	11.60	(347.80)	245,651.67	2,863.55	245,410.84	28.64
2008	251,350.43	3.62	(241.35)	251,112.70	6,794.70	246,745.07	67.95
2009	264,720.79	-	(674.81)	264,045.98	249,057.36	249,057.36	2,490.57
<b>Total Cbad SW</b>	<b>2,149,932.36</b>	<b>16.84</b>	<b>(1,351.94)</b>	<b>2,148,597.26</b>	<b>258,885.94</b>	<b>2,126,486.94</b>	<b>2,588.86</b>
<b>Cen Val SWCD</b>							
2000	16,990.16	-	-	16,990.16	-	16,983.44	-
2001	18,356.26	-	-	18,356.26	-	18,593.75	-
2002	19,428.31	-	-	19,428.31	-	19,429.17	-
2003	20,897.90	-	-	20,897.90	-	20,898.89	-
2004	21,522.15	-	-	21,522.15	-	21,521.88	-
2005	47,455.42	-	-	47,455.42	5.19	47,420.10	0.05
2006	26,153.77	-	(0.59)	26,153.18	5.96	26,147.77	0.06
2007	30,034.97	36.71	(7.01)	30,064.67	216.06	30,057.63	2.16
2008	33,355.65	-	(79.85)	33,275.80	538.96	32,643.44	5.39
2009	37,154.89	20.68	(1,206.59)	35,968.98	34,308.29	34,308.29	343.08
<b>Total CVS WCD</b>	<b>271,349.48</b>	<b>57.39</b>	<b>(1,294.04)</b>	<b>270,112.83</b>	<b>35,074.46</b>	<b>268,004.36</b>	<b>350.74</b>

See accompanying independent auditor's report.

1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
1,583.74	-	-	-	156,790.32	-
1,610.01	-	-	-	159,390.87	-
1,723.66	-	-	-	170,641.91	-
1,803.02	-	-	-	178,499.12	-
2,452.75	-	-	-	242,822.46	-
2,282.85	-	-	(13,114.90)	226,002.40	0.56
1,861.83	-	-	318.77	184,321.15	4.35
3,040.08	-	-	29,683.01	300,968.26	129.29
547.09	-	-	(2,668.43)	54,162.25	456.37
578.00			57,221.58	57,221.58	1,567.04
<b>17,483.03</b>	<b>-</b>	<b>-</b>	<b>71,440.04</b>	<b>1,730,820.32</b>	<b>2,157.61</b>
378.63	-	1,514.54	-	35,970.32	2.03
404.82	-	1,619.27	-	38,457.66	0.68
430.34	-	1,721.35	-	40,882.12	0.67
443.20	-	1,772.80	-	42,104.02	0.67
466.34	-	1,865.34	-	44,301.94	0.68
501.46	-	2,005.84	-	47,638.65	29.56
525.80	-	2,103.19	-	49,950.74	36.02
564.92	10.79	2,259.67	256.27	53,667.11	34.10
591.52	32.12	2,366.10	762.83	56,194.76	2,177.86
655.38	2,621.52	2,621.52	62,260.99	62,260.99	3,791.76
<b>4,962.40</b>	<b>2,664.42</b>	<b>19,849.61</b>	<b>63,280.09</b>	<b>471,428.30</b>	<b>6,074.03</b>
1,332.67	-	5,330.69	-	126,603.86	-
1,993.55	-	7,974.22	-	189,387.71	0.93
1,967.10	-	7,868.39	-	186,874.34	0.93
2,040.79	-	8,163.17	-	193,875.25	0.93
2,086.31	-	8,345.25	-	198,199.64	0.93
2,167.07	1.54	8,668.29	36.53	205,871.94	27.39
2,265.23	5.28	9,060.94	125.29	215,197.25	43.90
2,454.11	114.54	9,816.43	2,720.37	233,140.30	242.99
2,467.45	271.79	9,869.80	6,454.97	234,407.82	4,408.37
2,490.57	9,962.29	9,962.29	236,604.49	236,604.49	14,990.04
<b>21,264.87</b>	<b>10,355.44</b>	<b>85,059.48</b>	<b>245,941.64</b>	<b>2,020,162.59</b>	<b>19,716.41</b>
169.83	-	679.34	-	16,134.27	0.34
185.94	-	743.75	-	17,664.06	0.11
194.29	-	777.17	-	18,457.71	0.11
208.99	-	835.96	-	19,853.95	0.11
215.22	-	860.88	-	20,445.79	0.11
474.20	0.21	1,896.80	4.93	45,049.10	12.86
261.48	0.24	1,045.91	5.66	24,840.38	6.44
300.58	8.64	1,202.31	205.26	28,554.75	8.20
326.43	21.56	1,305.74	512.01	31,011.27	633.74
343.08	1,372.33	1,372.33	32,592.88	32,592.88	1,657.96
<b>2,680.04</b>	<b>1,402.98</b>	<b>10,720.17</b>	<b>33,320.74</b>	<b>254,604.14</b>	<b>2,319.98</b>

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**TREASURER'S PROPERTY TAX SCHEDULE**  
**FOR JUNE 2010**

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Year	Collected To-Date	1% Re-app. Collect in Current Year
<b>Penasco</b>							
2000	2,327.44	-	-	2,327.44	-	2,327.90	-
2001	2,380.72	-	-	2,380.72	-	2,381.17	-
2002	2,489.39	-	-	2,489.39	-	2,489.89	-
2003	2,823.82	-	-	2,823.82	-	2,586.47	-
2004	2,847.31	-	-	2,847.31	-	2,825.85	-
2005	3,089.72	-	-	3,089.72	0.84	3,271.49	0.01
2006	3,158.96	-	(3.22)	3,155.74	1.14	3,153.05	0.01
2007	3,250.79	-	-	3,250.79	20.13	3,271.33	0.20
2008	3,382.93	-	(17.03)	3,365.90	106.00	3,341.27	1.06
2009	3,614.12	(0.21)	-	3,613.91	3,402.74	3,402.74	34.03
<b>Total Penasco</b>	<b>29,365.20</b>	<b>(0.21)</b>	<b>(20.25)</b>	<b>29,344.74</b>	<b>3,530.85</b>	<b>29,051.16</b>	<b>35.31</b>
<b>Non-Render</b>							
2000	29,537.68	-	-	29,537.68	(16.97)	28,719.93	-
2001	23,577.67	-	-	23,577.67	-	23,363.24	-
2002	49,858.89	-	-	49,858.89	-	49,453.34	-
2003	48,390.97	-	-	48,390.97	-	47,353.99	-
2004	55,598.32	-	-	55,598.32	-	54,708.71	-
2005	31,437.66	-	-	31,437.66	-	29,602.31	-
2006	28,262.05	33.82	(262.91)	28,032.96	-	27,446.29	-
2007	30,309.63	149.70	(772.49)	29,686.84	24.04	29,106.43	-
2008	35,003.46	375.89	(174.65)	35,204.70	1,841.16	34,969.98	-
2009	38,215.35	246.54	(389.82)	38,072.07	34,038.56	34,038.56	-
<b>Total Non-Rend</b>	<b>370,191.68</b>	<b>805.95</b>	<b>(1,599.87)</b>	<b>369,397.76</b>	<b>35,886.79</b>	<b>358,762.78</b>	<b>-</b>
<b>Adjustments</b>							
2000	(1,411.85)	-	-	-	T.e. 8/01 for 7.54	(7.54)	-
2001	124.66	-	-	-	-	2.22	-
2002	1,369.59	-	-	-	T.e 12/02 & 10/05	283.53	-
2003	(1,559.02)	-	-	-	-	0.15	-
2004	(9,315.85)	-	-	-	-	21.05	-
2005	695.28	-	-	-	-	0.01	-
2006	(611.35)	0.01	(0.09)	-611.41	-	-	-
2007	139.67	0.01	0.04	0	-	-	-
2008	(1,637.26)	0.01	(0.03)	-	-	-	-
2009	227.28	(0.01)	T.E 11/09	-201.15	-	-	-
<b>Total Adjust</b>	<b>(11,978.85)</b>	<b>0.02</b>	<b>(0.08)</b>	<b>(812.56)</b>	<b>-</b>	<b>299.42</b>	<b>-</b>
<b>Total Levied 00</b>	<b>13,300,220.03</b>	<b>34,258.96</b>	<b>(26,937.55)</b>	<b>13,307,541.44</b>	<b>(356.27)</b>	<b>13,307,529.14</b>	<b>(3.39)</b>
<b>Total Levied 01</b>	<b>13,609,992.18</b>	<b>95,297.92</b>	<b>(44,713.64)</b>	<b>13,660,576.46</b>	<b>-</b>	<b>13,660,548.39</b>	<b>-</b>
<b>Total Levied 02</b>	<b>13,158,015.97</b>	<b>41,172.48</b>	<b>(67,277.87)</b>	<b>13,131,910.58</b>	<b>0.01</b>	<b>13,131,883.94</b>	<b>0.00</b>
<b>Total Levied 03</b>	<b>14,336,480.97</b>	<b>8,252.78</b>	<b>(21,613.09)</b>	<b>14,323,120.66</b>	<b>-</b>	<b>14,323,093.00</b>	<b>-</b>
<b>Total Levied 04</b>	<b>15,309,060.15</b>	<b>1,120,290.36</b>	<b>(181,842.60)</b>	<b>16,247,507.91</b>	<b>-</b>	<b>16,247,479.99</b>	<b>-</b>
<b>Total Levied 05</b>	<b>16,426,732.36</b>	<b>919,659.12</b>	<b>(438,884.45)</b>	<b>16,907,507.03</b>	<b>(233,857.86)</b>	<b>16,906,568.09</b>	<b>(2,338.85)</b>
<b>Total Levied 06</b>	<b>18,722,001.59</b>	<b>107,866.18</b>	<b>(378,411.65)</b>	<b>18,451,456.12</b>	<b>411,439.59</b>	<b>18,449,929.26</b>	<b>4,112.42</b>
<b>Total Levied 07</b>	<b>20,877,889.41</b>	<b>106,588.25</b>	<b>(459,678.68)</b>	<b>20,524,798.98</b>	<b>719,137.25</b>	<b>20,514,324.70</b>	<b>7,138.40</b>
<b>Total Levied 08</b>	<b>23,614,719.13</b>	<b>303,482.57</b>	<b>(398,595.49)</b>	<b>23,519,606.21</b>	<b>104,772.09</b>	<b>23,301,329.00</b>	<b>568.96</b>
<b>Total Levied 09</b>	<b>26,900,446.93</b>	<b>171,239.54</b>	<b>(279,128.43)</b>	<b>26,792,356.89</b>	<b>26,032,298.21</b>	<b>26,032,298.21</b>	<b>234,047.63</b>
<b>Grand Total</b>	<b>176,255,558.72</b>	<b>2,908,108.16</b>	<b>(2,297,083.45)</b>	<b>176,866,382.28</b>	<b>27,033,433.02</b>	<b>175,874,983.72</b>	<b>243,525.17</b>

See accompanying independent auditor's report.



1% Re-appr. Collected To Date	4% Admin. Collected in Current Year	4% Admin. Collected To Date	Distributed in Current Year	Distributed To-Date	County Receivable at Year End
23.28	-	93.12	-	2,211.51	-
23.81	-	95.25	-	2,262.11	-
24.90	-	99.60	-	2,365.40	-
25.86	-	103.46	-	2,457.15	-
28.26	-	113.03	-	2,684.56	-
32.71	0.03	130.86	0.80	3,107.92	0.38
31.53	0.05	126.12	1.08	2,995.40	3.28
32.71	0.81	130.85	19.12	3,107.76	4.04
33.41	4.24	133.65	100.70	3,174.21	26.17
34.03	136.11	136.11	3,232.60	3,232.60	211.74
<b>290.51</b>	<b>141.23</b>	<b>1,162.05</b>	<b>3,354.31</b>	<b>27,598.60</b>	<b>245.61</b>
-	-	-	(16.97)	28,719.93	-
-	-	-	-	23,363.24	-
-	-	-	-	49,453.34	-
-	-	-	-	47,353.99	-
-	-	-	-	54,708.71	-
-	-	-	-	29,602.31	-
-	-	-	-	27,446.29	-
-	-	-	24.04	29,106.43	50.40
-	-	-	1,841.16	34,969.98	233.71
			-		
			34,038.56	34,038.56	4,033.51
-	-	-	35,886.79	358,762.78	4,317.62
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
133,075.29	-	7,617.68	(352.88)	13,166,836.17	12.30
136,605.48	-	10,432.49	-	13,513,510.42	28.07
131,318.84	-	10,529.06	0.01	12,990,036.04	26.64
143,230.93	-	10,939.13	-	14,168,922.94	27.66
162,474.80	-	11,250.50	-	16,073,754.69	27.92
169,065.68	1.97	12,976.56	(231,520.97)	16,724,525.85	938.94
184,499.29	5.75	12,530.37	407,321.42	18,252,899.60	1,526.86
205,143.25	142.36	13,690.56	711,856.48	20,295,490.90	10,474.28
233,013.29	345.74	13,967.41	103,857.38	23,054,348.30	218,277.21
260,322.98	14,445.25	14,442.61	25,783,805.34	25,757,532.62	760,058.68
<b>1,758,749.84</b>	<b>14,941.07</b>	<b>118,376.37</b>	<b>26,774,966.79</b>	<b>173,997,857.52</b>	<b>991,398.56</b>

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF JOINT POWERS AGREEMENTS AND**  
**MEMORANDUMS OF UNDERSTANDING**  
June 30, 2010

Participants	Responsible Party	Description
Eddy County, Lea County, the City of Hobbs and the City of Carlsbad	All agencies	Jointly develop a siting proposal for a technology-demonstration program to be undertaken by the United States Department of Energy in support of the Global Nuclear Energy Partnership
Eddy County and the City of Carlsbad	County	Jointly own, operate, and use a sanitary landfill, now known as the Sandpoint Landfill
Eddy County, Eddy County Central Communications Authority and the City of Artesia	Authority	Establish a Consolidated Communications entity in accordance with, and as authorized by, the Enhanced 911 statutes of the State of New Mexico. Establishes the Eddy County Central Communications Authority
Eddy County, New Mexico Commission and the U.S. Department of Energy	Both	Provide for the mutual assistance of the parties for the furnishing of emergency management and response services in Eddy County and the DOE WIPP Land Withdrawal Area
Eddy County, Eddy County Sheriff's Office, City of Carlsbad Police Department and the Carlsbad Municipal School District	All agencies	To provide commissioned, certified law enforcement officers to serve in the School Resource Officer Program for the school year of 2009-2010
Eddy County and the City of Carlsbad	Both	To provide wildland equipment for the suppression of wildland fires in the County of Eddy for use by properly trained personnel that respond to wildland fires in the County of Eddy
Eddy County and the National Park Service, United States Department of the Interior	Both	To provide Law Enforcement Assistance within the Carlsbad Caverns National Park and certain Law Enforcement Assistance outside the boundaries of the Park
Eddy County and the City of Carlsbad Police Department	Both	To fund Law Enforcement through the proceeds of the Edward Byrne Memorial Justice Assistance Grant
Eddy County, the City of Carlsbad, the City of Artesia, and the 5th Judicial District Attorney's Office	All agencies	Develop, implement, and operate a drug enforcement task force to be named Pecos Valley Drug Task Force
Eddy County and the Artesia General Hospital	Both	To establish a harmonious and productive collaboration between the County and Hospital
Eddy County and the Carlsbad Medical Center	Both	To establish a harmonious and productive collaboration between the County and Hospital

See accompanying independent auditor's report

<u>Begin Date</u>	<u>End Date</u>	<u>Estimated Amount of Project</u>	<u>Amount Contributed in Fiscal Year</u>	<u>Audit Responsibility</u>	<u>Fiscal Agent</u>	<u>Name of Govt Agency Report Rev &amp; Exp</u>
4/18/2006	4/18/2011	Unknown	\$ -	None	None	Each individual governmental agency
8/19/2009	Indefinite	Unknown	\$ 1,483,038	None	County	Both
5/17/2009	Indefinite	Unknown	\$ 655,920	Authority	None	Authority
9/1/2009	Indefinite	Unknown	\$ -	None	None	Both
8/10/2009	Not specified	Unknown	\$ 60,000	None	None	Each individual governmental agency
7/21/2009	Indefinite	Unknown	\$ -	None	None	Both
7/23/2009	7/23/2014	Unknown	\$ -	None	None	Both
7/9/2009	Indefinite	\$ 8,097	\$ -	None	County	Both
3/17/1997	Indefinite	Unknown	\$ 19,051	County	County	Each individual governmental agency
7/1/2009	6/30/2010	Unknown	\$ -	None	None	Both
7/1/2009	6/30/2010	Unknown	\$ -	None	None	Both

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**COMPLIANCE SECTION**



**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**

Hector H. Balderas  
New Mexico State Auditor  
The Office of Management and Budget and  
The County Commissioners  
Eddy County  
Carlsbad, New Mexico

We have audited the accompanying financial statements of the governmental activities, each major fund, the budgetary comparison for the general fund and major special revenue fund, the discretely presented component unit, and the aggregate remaining fund information of Eddy County (the County) as of and for the year ended June 30, 2010 which collectively comprise the County's basic financial statements as listed in the table of contents and have issued our report thereon dated September 9, 2011. We have also audited the financial statements of each of the County's nonmajor government funds, the component unit funds, and the budgetary comparisons for the major capital projects fund, the remaining nonmajor governmental funds and the component unit funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2010 as listed in the table of contents. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be 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 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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2009-1, 2010-3, 2010-4, 2010-5, 2010-13, 2010-14, AUTH 2010-1, and AUTH 2010-2 to be material weaknesses.

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 at items 2007-1, 2010-2, 2010-6, 2010-7, 2010-8, 2010-10, 2010-11, and AUTH 2009-2 to be significant deficiencies.

### Compliance and Other Matters

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

We noted certain matters that are required to be reported under *Government Auditing Standards* January 2008 Revision paragraphs 5.14 and 5.16, and Section 12-6-5 NMSA 1978, which are described in the accompanying schedule of findings and questioned costs as items 2005-1, 2009-2, 2010-1, 2010-9, 2010-12, AUTH 2009-1, and 2010-15.

Eddy County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, others within the organization, the Office of the State Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Accounting & Consulting Group, L.L.P.*

Roswell, New Mexico  
September 9, 2011

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**FEDERAL FINANCIAL ASSISTANCE**



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

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Hector H. Balderas  
New Mexico State Auditor  
The Office of Management and Budget and  
The County Commissioners  
Eddy County  
Carlsbad, New Mexico

Compliance

We have audited Eddy County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in item 2009-2 in the accompanying schedule of findings and questioned costs, Eddy County did not comply with requirements regarding reporting requirements that are applicable to all federal programs. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

## Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings as 2010-15. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Eddy County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, New Mexico State Auditor, the New Mexico State Legislature, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Accounting & Consulting Group, L.L.P.*

Roswell, New Mexico  
September 9, 2011

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
June 30, 2010

Schedule VI  
(Page 1 of 2)

Federal Grantor/Pass-Through Grantor Program Title	County Fund Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Disbursements/ Expenditures
U.S. Department of Justice				
Passed through Executive Office of the President				
Region VI (1)	497	16.803	DPSJAG09REGVI	\$ 104,340
ARRA - Region VI Recovery Act Grant (1)	487	16.803	RA-JAG-Region VI EC-SFY10 08 COP METH	68,177
COPS Meth Grant	496	16.710	Region VI	28,090
High Intensity Drug Trafficking Area (1)	425	95.001	G095N007A	258,471
ARRA - High Intensity Drug Trafficking Area Recovery Act Grant (1)	486	16.803	RA-JAGVI PV-SFY10	268,458
Sheriff Office JAG Grant (DOJ/OJP/BJA)	650	16.579	2010-DJ-BX-0613	16,460
Total U.S. Department of Justice				<u>743,996</u>
U.S. Department of Housing and Urban Development				
Passed through State of New Mexico Department of Finance and Administration				
Community Development Block Grant	456	14.228	B-06-DC-35-001	105,512
Total U.S. Department of Housing and Urban Development				<u>105,512</u>
U.S. Department of Homeland Security Office of Domestic Preparedness				
H.S.E.E.P. Grant	504	97.067	2005-GE-T5-012- Eddy	17,242
Civil Emergency Outreach	510	97.067	2005-GE-T5-012- Eddy County Training-01	11,516
NIMS Grant	505	97.067	2005-GE-T5-012- Eddy County Training-01	71,174
VFD Firefighter Assistance Grant	513	97.044	ENW-2007-FF- 2009-SS-T9-	10,394
2010 Interop Grant	516	97.004	0000030-Eddy 2008-Eddy County	20,352
HAZMAT Training Grant	503	97.067	SHSGP Eddy County	4,550
Brine Exercise Grant	515	97.067	Planning	25,870
Total U.S. Department of Homeland Security				<u>161,098</u>
Total Federal Financial Assistance				<u>\$ 1,010,606</u>
(1) Major program				

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
June 30, 2010

Schedule VI  
(Page 2 of 2)

**NOTE 1 - Basis of Presentation of Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Eddy County and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in, or used in the preparation of the governmental fund financial statements may not be consistent with amounts used in the Schedule of Expenditures of Federal Awards.

See accompanying independent auditor's report.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**A. SUMMARY OF AUDIT RESULTS****Financial Statements**

Type of auditor's report issued:		<u>Disclaimer</u>	
Internal control over financial reporting:			
Material weakness(es) identified?	<u>  x  </u>	Yes	<u>      </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es):	<u>  x  </u>	Yes	<u>      </u> No
Noncompliance material to financial statements noted?	<u>  x  </u>	Yes	<u>      </u> No

**Federal Awards**

Internal control over major programs:			
Material weakness(es) identified?	<u>      </u>	Yes	<u>  x  </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es):	<u>      </u>	Yes	<u>  x  </u> No
Type of auditor's report issued on compliance for major programs		<u>Qualified</u>	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<u>  x  </u>	Yes	<u>      </u> No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
16.803	Region VI -G (includes grant # 497)
16.803	Region VI Recovery Act Grant (includes grant # 487)
95.001	High Intensity Drug Trafficking Area (includes grant # 425)
16.803	High Intensity Drug Trafficking Area Recover Act Grant (includes grant # 486)

Dollar threshold used to distinguish between type A and type B programs:		\$ <u>300,000</u>	
Auditee qualified as low-risk auditee?	<u>      </u>	Yes	<u>  x  </u> No

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT****2005-1(Other) – Cash Appropriations in Excess of Available Cash Balances**

*Condition:* The County designated cash appropriations in excess of available balances in the following funds in fiscal year 2010:

<u>Fund</u>	<u>Excess Original Budget</u>	<u>Excess Final Budget</u>	<u>Available Cash</u>	<u>Designated Cash</u>
EMS – Atoka (416)	\$(1,659)	\$(1,659)	\$1,400	\$ 259
EMS – Happy Valley (418)	\$ -	\$(967)	\$793	\$ 174
EMS – La Huerta (448)	\$ -	\$(348)	\$1	\$ 347

*Criteria:* All County funds, with the exception of agency funds, are to be budgeted by the local governing body and submitted to the Department of Finance Administration for approval. Once adopted, any claims or warrants in excess of budget are a violation of the Bateman Act, Section 6-6-11, NMSA 1978.

*Effect:* The effect of a budget with inadequate designated cash available to cover the excess of budgeted expenditures over budgeted revenue could result in the County incurring debt to pay for current year budgeted expenditures, which would result in noncompliance with the Bateman Act.

*Cause:* Inadequate monitoring of cash available to be budgeted in subsequent year caused this noncompliance.

*Auditors' Recommendation:* Greater attention should be given to the cash balances actually available to cover budgeted expenditures in excess of budgeted revenues.

*Agency's Response:* Recommendation will be followed.

**2007-1(Significant Deficiency) – Preparation of Financial Statements**

*Condition:* Financial statements and related footnote disclosures were not prepared by the County.

*Criteria:* According to the American Institute of Certified Public Accountants' Statement on Auditing Standards No. 115, a system of internal control over financial reporting does not stop at the general ledger. Well designed systems should be implemented and should include controls over financial statement preparation, footnote disclosure preparation, and should give the entity the ability to catch material errors that may effect the financial statements.

*Effect:* When sufficient controls over the preparation of financial statements and related disclosures are not designed, implemented and operating effectively, an entity's ability to prevent or detect a misstatement in its financial statements is limited.

*Cause:* County personnel do not have the time to prepare the County's financial statements, or adequate training to understand the elements of external financial reporting including the preparation of financial statements, the preparation of the related footnote disclosures, or the ability to recognize material errors.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2007-1 (Significant Deficiency) — Preparation of Financial Statements** (continued)

*Auditors' Recommendation:* We recommend the County's management and personnel receive training on understanding the requirements of external financial reporting. The training should include, but not be limited to:

- Selection of appropriate accounting policies:
  - Governmental Accounting Standards Board (GASB)
  - Generally Accepted Accounting Principles (specifically as applied to governmental units)
  - Financial Accounting Standards Board (FASB)
- Understanding the financial reporting entity
- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required supplementary information, including Management's discussion and analysis
- Supplementary information required by the Office of the State Auditor

In addition, we recommend that the County develop and implement policies and procedures designed to prevent or detect possible misstatements in its financial statements and related footnote disclosures.

*Agency's Response:* Current County Finance personnel do possess the education, training, and experience to not only understand, but prepare its own CAFR internally. Time and staffing are the limiting factors. As time allows, Finance management will develop, and implement procedures and internal controls which will enable it to prepare its own financial statements and CAFR internally. This will require a complete review and perhaps overhaul of the Finance department procedures, and will likely take several years to accomplish with the current department workload and resources available. Eddy County only recently established a Finance department two or three years ago which has yet to be set up properly in order to comply with GAAP under both GASB and FASB.

**2009-1 (Material Weakness) – Capital Assets Inventory**

*Condition:* The capital asset inventory system was not reconciled correctly. The County has not performed an annual inventory as required by NMAC and 12-6-10(A) NMSA 1978. The County was not able to provide a complete listing of all capital assets showing additions and deletions for the year.

*Criteria:* Section 2.20.1 of NMAC requires agencies to properly account for capital assets. The required capital asset accounting system is described in Section 2.20.1.8 of NMAC. Proper controls over the capital assets are described in section 2.20.1.15 of NMAC. The annual inventory requirement is described in Section 2.20.1.16 of NMAC. The requirement to follow when disposing of capital assets is described in Section 2.20.1.18 of NMAC.

*Effect:* The lack of proper implementation of controls over capital assets may result in the financial statements being misstated.

*Cause:* Lack of training and knowledge of governmental accounting, and a lack of management oversight in the capital asset transactions.

*Auditors' Recommendation:* The County should complete a yearly count of all inventories, and create a complete and accurate capital asset inventory listing. Also, the County should implement an internal controls system to manage and monitor the County's capital asset listing.

*Agency's Response:* The Finance department has begun full compliance with the recommendation with full implementation as time, resources, and work load permit.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2009-2 (Other) – Late Audit Report Submission to the New Mexico State Auditor and A-133 Data Collection Form**

*Condition:* The required submission date of the audit report for the fiscal year ended June 30, 2010, to the New Mexico State Auditor was November 15, 2010. The audit report was not submitted until September 29, 2011. In addition, the report was due to the Federal Clearing House no later than 9 months after the end of the fiscal year.

*Criteria:* Section 2.2.2.9 A of the State Audit Rule set the due date for audit reports for County's as November 15<sup>th</sup>. Per OMB Circular A-133 the single audit data collection form was to be submitted no later than 9 months after the end of the fiscal year.

*Effect:* Noncompliance with section 2.2.2.9 A of the State Audit Rule. Late audit reports and financial statements could also impact funding from federal and state sources.

*Cause:* The 2009 audit was not timely submitted, approved, and released resulting in a delay of the 2010 audit.

*Auditors' Recommendation:* We recommend the County try to file their audit report prior to November 15 to avoid this in the future.

*Agency's Response:* The Finance department concurs with this recommendation.

**2010-1 (Other) – Capital Assets Disposition**

*Condition:* The County did not notify the Office of the State Auditor prior to the disposition of County property. The County did not certify that the computer hard drives had been erased.

*Criteria:* Section 2.2.2.10.W(3), NMAC, of the State Audit Rule states that an government agency must submit a certification indicating that computer hard drives have been erased and notification of disposition of property to the state auditor at least 30 days prior to the disposition of the computer hard drives.

*Effect:* The County is in violation of Section 2.2.2.10.W (3), NMAC, of the State Audit Rule. In addition, the County may have disposed of property that was unallowable.

*Cause:* The capital assets notification was overlooked during the deletion process of capital assets.

*Auditors' Recommendation:* We recommend that the County implement procedures with regards to disposition of capital assets and ensure that proper notifications are issued prior to the disposals.

*Agency's Response:* The Finance department is currently working on the development and implementation of such procedures.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-2 (Significant Deficiency) – Capital Assets Capitalization Policy**

*Condition:* The County was capitalizing capital asset in excess of \$10,000 rather than \$5,000 was required by Section 12-6-10 NMSA 1978.

*Criteria:* Section 12-6-10 NMSA 1978 requires that the agency's capital asset inventory list any item costing more than \$5,000, effective June 17, 2005. Per guidance from the State Auditor dated September 8, 2006, the older capital asset items that did not meet the new capitalization threshold were supposed to remain on the list until they are disposed of in accordance with applicable statutes.

*Effect:* The lack of proper implementation of controls over capital assets may result in the financial statements being misstated.

*Cause:* Lack of training and knowledge of governmental accounting, and a lack of management oversight in the capital asset transactions.

*Auditors' Recommendation:* The County should begin capitalizing all capital assets in excess of \$5,000.

*Agency's Response:* The Finance department has already begun implementation of this recommendation.

**2010-3 (Material Weakness) – Segregation of Duties**

*Condition:* During our testwork of the disbursements process we noted that the Accounts Payable Clerk had the ability to edit the vendor name, address, and amount of the check after the commissioners had approved the payment.

*Criteria:* Appropriate segregation of duties in disbursements is required to maintain proper and sufficient internal controls and properly report all expenditures as required by Section 6-6-3, NMSA 1978.

*Effect:* Without adequate segregation of duties in key control processes, there is an increased risk of fraudulent activity, and also an increased risk of errors that may not be detected timely.

*Cause:* The County was not aware that the Accounts Payable Clerk had the ability the edit the checks after the commissioners had approved them for payment.

*Auditors' Recommendation:* The County should set controls in the Accounts Payable program to limit the editing of data after commissioner approval.

*Agency's Response:* The Finance department will review our system's permissions settings for implementation of this recommendation in our current system. The County is currently in the process of replacing our Financial Management System which will have such permissions feature available, and will be implemented, during the conversion, as recommended.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-4 (Material Weakness) – Deficiencies in Internal Control Structure Design, Operation, and Oversight**

*Condition:* The County does not have a comprehensive documented internal control structure. We noted the following areas in which the County does not have sufficient key internal controls in place.

- Bank reconciliations are not being reviewed on a monthly basis.
- Management does not properly approve purchase orders or authorize expenditures made by the department heads.
- Changes to the master vendor file are not reviewed by management on a regular basis.
- Lack of controls over the payroll process. Management does not review the final payroll register on a regular basis.
- The payroll clerk has access to the master payroll files and changes to these files are not being reviewed by management on a regular basis.
- The Treasurer can make cash adjustments and they are not being reviewed.
- The County utilizes p-cards extensively. This allows for purchases without prior approval. Most approvals of the County are done before payment, but after the purchase has been made.
- Lack of effective oversight of financial reporting and internal controls by those charged with governance.
- There is lack of internal controls over federal awards. The client could not prepare an adequate Schedule of Federal Expenditures.

*Criteria:* *The Codification of Statements on Auditing Standards (SAS AU) paragraph 110.03 states that the financial statements are management’s responsibility. Management is responsible for adopting sound accounting policies, and for establishing and maintaining internal control that will, among other things, initiate, authorize, record, process, and report transactions (as well as events and conditions) consistent with management’s assertions embodied in the financial statements.*

The Statement on Auditing Standards No. 115 Appendix lists the following circumstances as possible control deficiency, significant deficiency, or material weakness, “inadequate documentation of the components of internal control.” SAS 115 paragraph 15 states that ineffective oversight of the agency’s financial reporting and internal control by those charged with governance should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

*Effect:* Because the internal control structure is inadequate and not documented, management and staff are unsure about what procedures and processes to follow or what key controls are in place to properly safeguard assets. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information.

*Cause:* For the fiscal year 2010 management did not have a documented policy in place to follow to ensure internal controls were in place and working properly. Also, the governing body was unaware of requirements under SAS 115 to provide effective oversight of internal control and the financial reporting process.

*Auditors’ Recommendation:* The County should ensure that a comprehensive internal control structure is designed, documented, and implemented. The body charged with governance should provide effective oversight of the internal control and financial reporting process. Management should authorize expenses from the department heads, and they should either maintain a separate fund for the federal grant money or track the federal expenses in a different line item. Management should: (1) maintain the listing of federal awards throughout the year; (2) keep State grants separate from federal grants; and (3) anytime the County receives a new grant, check with the grant contact person to determine whether the grant is federal or State funds.

*Agency’s Response:* The Finance department recognizes the need for a comprehensive program of adequate policies, procedures, and internal controls over the County’s fiscal affairs. The development is underway with approvals and implementations taking place in due course as time and resources permit.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-5 (Material Weakness) – Control Over Use of Purchase Cards**

*Condition:* The County has extensive use of Purchase Cards with very little prior approvals or controls in place. During the audit we noted two instances where the purchase card was used to purchase gift cards at Wal-Mart in the total amount of \$5,836. It could possibly have been two separate purchases to stay within the maximum purchase allowed by the County since both purchases were made on the same day. We also noted late charges of \$8,374 on loan payments being paid to one vendor.

*Criteria:* *The Codification of Statements on Auditing Standards (SAS AU) paragraph 110.03 states that the financial statements are management’s responsibility. Management is responsible for adopting sound accounting policies, and for establishing and maintaining internal control that will, among other things, initiate, authorize, record, process, and report transactions (as well as events and conditions) consistent with management’s assertions embodied in the financial statements.*

The Statement on Auditing Standards No. 115 Appendix lists the following circumstances as possible control deficiency, significant deficiency, or material weakness, “inadequate documentation of the components of internal control.” SAS 115 paragraph 15 states that ineffective oversight of the agency’s financial reporting and internal control by those charged with governance should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

*Effect:* Because the internal control structure is inadequate and not documented, the County is paying unnecessary fees. Due to lack of approval prior to purchase, the County may be spending for services and merchandise not needed or authorized. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information.

*Cause:* Purchase cards are not being properly used and monitored. The County is making extensive use of the purchase cards, however the intended use of purchase cards is for the convenience when traveling or to make emergency purchases during evenings and weekends when purchase orders cannot be obtained. The County is actually purchasing as much as possible on the purchase cards to receive a rebate at the end of the year and to avoid having to issue purchase orders.

*Auditors’ Recommendation:* We recommend that the County curtail the extensive use of the purchase cards and begin issuing purchase orders where possible. The County needs to gain better control over the approval and purchasing processes.

*Agency’s Response:* The County does have an extensive Purchase Card program in place with very little controls assuring prior approvals. This program has evolved, in great part, to its current form to address staffing needs after the AP clerk position went vacant in January 2009 and remained unfilled for nearly two years. As permanent staffing needs are addressed, and after the Financial Management System is implemented, this program will be scaled back, and the new system will offer controls to alleviate this condition.

The use of Pcards to purchase gift cards was approved by the Department of Homeland Security as an approved recruitment and retention grant expense with documentation of such on file and recently forwarded to our auditors.

Furthermore, no late charges on Wagner invoices have ever actually been paid and documentation is now on file at the County, and shared with our auditors, which states that Wagner will remove references to all late charge accruals from future invoices.

The above information supports the rationale that this finding should be reconsidered because:

- (1) the County has a 15 page Purchasing Card Program Policy and Procedures Manual which includes a Cardholder Application that requires a signature acknowledging understanding of and compliance with the Pcard Policies & Procedures before issuance of a Pcard; as well as an 8 page Purchasing Policy enacted by resolution of the County Commission on August 7, 2007 which incorporates pcards which shall be rigidly enforced as soon as adequate Finance staffing needs are met.
- (2) documentation of the approval of the gift cards expense has been provided.
- (3) documentation that the vendor has agreed to remove references to accrued late charges from its invoices has been provided.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-6 (Significant Deficiency) – Cash and Investment Activity Not Recorded**

*Condition:* Cash held at the New Mexico Finance Authority was not recorded on the general ledger. The associated intercept payments, debt service payments, and loan balances were not recorded on the general ledger. Certain cash accounts associated with activities of the Eddy County Sheriff's Department were not recorded on the general ledger. Also investments accounts held in the Local Government Investment Pool at the New Mexico Treasurer's Office were not recorded on the general ledger.

*Criteria:* Good accounting practices and internal controls over cash require that all cash account balances and activity be recorded on the general ledger on a timely basis.

A governmental accounting system must make it possible to present fairly and with full disclosure the funds of the governmental unit in conformity with generally accepted accounting principles per NCGAS 1 paragraph 1. Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitation.

Per NMSA 1978 6-10-2, it is the duty of every public official or agency of the state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business. Per NMSA 1978 6-6-3, all Counties shall establish and maintain an accurate general ledger in accordance with generally accepted accounting principles. The general ledger will be comprised of individual funds and account groups using the department's uniform chart of accounts and shall be reconciled every fiscal year with department records. The general ledger must agree with the accounting documentation including the cash reports and other ledgers. Counties shall use funds and account groups to report their financial position and operating results accurately. In accordance with GASB 34, Counties shall use a full accrual basis of accounting in preparation of annual financial statements.

*Effect:* The County's cash and investment balances and resulting activity are at risk of being materially misstated at June 30, 2010.

*Cause:* There is a lack of internal controls being designed and implemented by management to ensure all cash transactions are recorded in the general ledger.

*Auditors' Recommendation:* We recommend the County implement policies and procedures and to provide adequate training to ensure that internal controls over cash are adequately designed and effectively implemented.

*Agency's Response:* The Happy Valley Volunteer Fire Department secured a loan with the New Mexico Finance Authority (NMFA) on September 12, 2003, for \$169,750 to purchase a Fire Pumper Truck. The NMFA every July intercepts Fire Protection fund distributions from the New Mexico Fire Marshall and deposits them in an interest bearing account from which debt service loan payments are made. This interest is used for debt service and is never paid directly to Eddy County. Statements have never been routed to the Finance Department causing this interest income to go unrecorded on the general ledger. For fiscal year end June 30, 2010 interest earned was \$24.04.

The County had investments in the Local Government Investment Pool at the New Mexico Treasurer's Office in the amount of \$49,227 which were frozen on September 16, 2008 when The Reserve Fund's net asset value fell below \$1.00. The State Treasurer's Office advised investors in a letter "Given the uncertainty about future distributions, we recommend that you consult with your accountant or auditor regarding any adjustment of the value of your investment in The Reserve Fund as of June 30, 2010." Based on this advice the value of these investments were not recorded in the general ledger without first consulting our auditor on their proper value.

In the future, all aspects of the NMFA loan will be posted to the general ledger, and The Reserve Fund investment will be posted as shown on the POOL statement, which can later be adjusted during the audit if the value is deemed to be inappropriately stated.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-7 (Significant Deficiency) – Travel and Per Diem Mileage Act**

*Condition:* The County does not have adequate internal controls over travel and per diem expenditures. The County did not have sufficient documentation for one out of five samples tested for a total of \$131 out of \$930 tested.

*Criteria:* Each County shall establish and implement written policies and procedures for travel and training. Travel policies and procedures shall be in compliance with the Per Diem and Mileage Act, Sections 10-8-1 through 10-8-8, NMSA 1978, and department of finance and administration (DFA) regulations. County records shall be in accordance with the Public Records Act, Section 14-3-1, NMSA 1978 and should be available for review by auditors.

*Effect:* Unauthorized travel and per diem expenditures may be processed and paid without proper approval and rate calculation. Noncompliance with statutes may subject officials and employees to punishment as defined by state statutes.

*Cause:* The County did not maintain policies and procedures to ensure that documentation is properly reviewed to ensure compliance with State Statutes.

*Auditors' Recommendation:* We recommend the County review all supporting documentation and retain all documents to ensure compliance with these requirements. The policy should be clear, written, and communicated to all to whom it applies and enforced uniformly.

*Agency's Response:* The County Commission ratified its travel policy by Resolution R-03-58 on July 15, 2003, and furthermore set per diem and mileage rates for offsetting the cost of travel expenses for county employees in accordance with Section 10-8-1 through 10-8-8, NMSA 1978 Compilation by passing Resolution R-08-107 that clearly stipulates the County's travel rules and regulations regarding per diem, mileage and travel which became effective on December 16<sup>th</sup>, 2008. It has been the responsibility of the County's Purchasing Agent to review and retain all documentation and ensure compliance. Finance management will monitor travel documentation throughout the subsequent year to ensure compliance.

**2010-8 (Significant Deficiency) – Internal Control Deviations – Disbursements**

*Condition:* During our review of internal controls over disbursements, we noted three (3) disbursements out of forty (40) randomly selected disbursements totaling approximately \$1,695 out of \$75,750 where supporting invoices were not present.

*Criteria:* Good internal controls and sound business practice requires that the County adhere to its established policies and procedures for internal controls over disbursements.

*Effect:* Internal controls over disbursements are not sufficiently monitored and maintained to prevent or detect accidental or intentional misappropriation of the County's assets. This may result in many issues, including but not limited to, purchase of unauthorized or unnecessary items. Furthermore, in the case of improperly posted transactions, this could result in incorrect balances being reflected that could adversely affect decision making.

*Cause:* The County has failed to adhere to its own established policies and procedures over the internal control structure over disbursements.

*Auditors' Recommendation:* The County should always follow its established policies and procedures to ensure that the proper internal controls are in place over its disbursements. Additionally, the County should ensure that all supporting documentation is adequately maintained and available for inspection.

*Agency's Response:* Having our Accounts Payable clerk position vacant since January 1, 2009, combined with the temporary staffing solution utilized, have both contributed to the occasional misplacement of invoice back-up of disbursements. As our staffing needs are resolved, proper maintenance of disbursement record-keeping will be properly restored and controlled.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-9 (Other) – Bidders List**

*Condition:* During our examination of the procurement process we noted that the County does not maintain a master bidders list to be used during the procurement process.

*Criteria:* Per Section 13-1-104 NMSA 1978, copies of the notice or invitation for bids shall be sent to those businesses that have signified in writing an interest in submitting bids for particular categories of items of tangible personal property, construction and services.

*Effect:* The County could be sued for noncompliance with the NM Procurement Code bid process.

*Cause:* County personnel are not adequately trained regarding requirements of the procurement process.

*Auditors' Recommendation:* We recommend that County personnel receive adequate training regarding the requirements of the procurement process and then comply with those requirements.

*Agency's Response:* The County currently utilizes a decentralized procurement process. The Finance department will inform executive management and the governing body of the adequate training requirements necessary at the department level per this recommendation.

**2010-10 (Significant Deficiency) – Lack of Approval on Time Cards**

*Condition:* During our examination of five time cards, we noted that one time card was not approved by the supervisor.

*Criteria:* Good internal controls over payroll should require that all wages be properly authorized and approved.

*Effect:* The County personnel are not approving all time cards prior to issuing paychecks. This creates the potential for fraud or errors related to payroll.

*Cause:* For the fiscal year the County had a lack of documented oversight related to processing of payroll.

*Auditors' Recommendation:* We recommend that the County's payroll department not issue payroll disbursements without proper signature and approval of time cards.

*Agency's Response:* This recommendation has been in full implementation since November, 2010.



**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-11 (Significant Deficiency) – Negative Cash Balances**

*Condition:* The County has pooled bank accounts where some of the funds have negative cash. The general fund has been deemed to have loaned money to the other funds.

*Criteria:* A governmental accounting system must make it possible to present fairly and with full disclosure the funds of the government unit in conformity with generally accepted accounting principles per National Council on Governmental Accounting Statements 1 paragraph 1. Government accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities and objectives in accordance with special regulations, restrictions or limitations.

*Effect:* Due to the negative cash balances in the special revenue funds, other funds are in effect making loans to other funds without proper approval.

*Cause:* County personnel do not have adequate training in the financial field or experience in regards to maintaining cash balances for the special revenue funds.

*Auditors' Recommendation:* We recommend that the County acquire financial training for those charged with the duty of reconciling and monitoring of cash. Any variances or negative cash balances need to be investigated and resolved immediately.

*Agency's Response:* The Finance department concurs with this recommendation. County personnel are not adequately trained, nor are adequate controls in place to prevent negative cash balances. In our decentralized organization, the newly formed Finance department does not become aware of the problem until the negative cash balances have already occurred. Our Financial Management System is being replaced in 2011/2012 along with the training on this new system to help alleviate this problem in conjunction with personnel training and proper procedure and controls implementation to further eliminate this problem.

**2010-12 (Other) – Property Tax Schedule**

*Condition:* The Property Tax Schedule does not properly total across and does not reconcile to the total amount of property taxes receivable, including taxes collected on behalf of other governmental entities. Collections of property taxes incorrectly include penalties and interest as well as property taxes collected.

*Criteria:* 2.2.2.12 D (2) of the New Mexico Audit Rule requires that the Property Tax Schedule be provided as a supplementary schedule in the audit report.

*Effect:* The data being reported is not complete and accurate and could cause readers of the audit report to be misinformed.

*Cause:* The County was not aware that the schedule should total across as well as down. Also, penalties and interest have been included as part of the collections amounts, but were not included as part of the assessment amounts.

*Auditors' Recommendation:* We recommend that the worksheet be revised to properly capture all the necessary information.

*Agency's Response:* This recommendation has been implemented for the next audit and thereafter.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2010-13 (Material Weakness) – Incomplete Trial Balance Download**

*Condition:* During our budget testwork, the auditors noted that several funds had not been included in the download of the trial balance.

*Criteria:* Good accounting practices and internal controls would indicate that a complete and accurate trial balance be provide prior to the start of the audit process.

*Effect:* The auditors were working with an incomplete set of records.

*Cause:* Funds that had been deactivated were not included as part of the trial balance provided to the auditors. County personnel did not understand the ramifications of deactivating funds prior to providing the auditors with a trial balance.

*Auditors' Recommendation:* We recommend that all necessary reports be generated prior to deactivating funds not used. Additional training on the accounting software is also recommended.

*Agency's Response:* The Finance Department concurs with, and will implement, this recommendation.

**2010-14 (Material Weakness) – Unrecorded Capital Leases**

*Condition:* During the audit, the auditors discovered unrecorded capital leases with a balance at June 30, 2010 of \$1,069,553 and total equipment cost of \$1,531,219. This equipment was not included on the capital asset listing and was not being depreciated appropriately.

*Criteria:* According to the American Institute of Certified Public Accountants' Statement on Auditing Standards No. 115, a system of internal control over financial reporting does not stop at the general ledger. Well designed systems should be implemented and should include controls over financial statement preparation, footnote disclosure preparation, and should give the entity the ability to catch material errors that may affect the financial statements.

*Effect:* The County has unrecorded debt and additional capital assets not on their listing of assets. Sufficient data is not being captured by the County to provide the required financial statements and disclosures.

*Cause:* The County was going on the assumption that they were leasing the equipment, when in reality they were purchasing it. The capital leases had a clause that stated that the company would buy back the equipment at the end of the lease if the equipment had been maintained sufficiently.

*Auditors' Recommendation:* We recommend that the County begin maintaining adequate records related to capital leases. They also need to have a system in place where they add this equipment to the list of capital assets and depreciate them accordingly.

*Agency's Response:* The recommended record-keeping and system will be implemented for the FYE 2011 audit.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**C. FINDINGS – COMPONENT UNIT**

**AUTH 2009-1 (Other) – Late Audit Report**

*Condition:* The June 30, 2010 audit report was submitted to the State Auditor after the November 15, 2010 deadline. The report was received at the Office of the State Auditor on September 29, 2011.

*Criteria:* According to State Audit Rule 2.2.2.9 A(1)(c) county audit reports were due to the State Auditor’s Office on November 15, 2010.

*Effect:* Those relying on audited financial statements did not have timely reports available for their decision making process. The New Mexico Legislature did not have audited financial statements to facilitate legislative decisions related to the Eddy County Central Communication Authority.

*Cause:* The 2009 audit was not timely submitted, approved, and released resulting in a delay of the 2010 audit.

*Auditors’ Recommendation:* We recommend the Eddy County Central Communications Authority try to file their audit report prior to November 15 to avoid this in the future.

*Agency’s Response:* In this year, the Regional Emergency Dispatch Authority was under the auspices of the Eddy County accounting system. The lateness of filing the audit was directly related to the problems Eddy County had in getting their filing completed. Effective with the FYE 2011 fiscal year beginning July 1, 2010, the Regional Emergency Dispatch Authority began processing its accounting records independently from Eddy County.

**AUTH 2009-2 (Significant Deficiency) — Preparation of Financial Statements**

*Condition:* Financial statements and related footnote disclosures were not prepared by the Eddy County Central Communications Authority.

*Criteria:* According to the American Institute of Certified Public Accountants’ Statement on Auditing Standards No. 115, a system of internal control over financial reporting does not stop at the general ledger. Well designed systems should be implemented and should include controls over financial statement preparation, footnote disclosure preparation, and should give the entity the ability to catch material errors that may effect the financial statements.

*Effect:* When sufficient controls over the preparation of financial statements and related disclosures are not designed, implemented and operating effectively, an entity’s ability to prevent or detect a misstatement in its financial statements is limited.

*Cause:* Eddy County Central Communications Authority personnel do not have the time to prepare the Authority’s financial statements, or adequate training to understand the elements of external financial reporting including the preparation of financial statements, the preparation of the related footnote disclosures, or the ability to recognize material errors.

*Auditors’ Recommendation:* We recommend the Authority’s management and personnel receive training on understanding the requirements of external financial reporting. The training should include, but not be limited to:

- Selection of appropriate accounting policies:
  - Governmental Accounting Standards Board (GASB)
  - Generally Accepted Accounting Principles (specifically as applied to governmental units)
  - Financial Accounting Standards Board (FASB)
- Understanding the financial reporting entity
- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required supplementary information, including Management’s discussion and analysis
- Supplementary information required by the Office of the State Auditor

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**C. FINDINGS – COMPONENT UNIT**

**AUTH 2009-2 (Significant Deficiency) — Preparation of Financial Statements** (continued)

*Auditors' Recommendation:* (continued)

In addition, we recommend that the Authority develop and implement policies and procedures designed to prevent or detect possible misstatements in its financial statements and related footnote disclosures.

*Agency's Response:* The Regional Emergency Dispatch Authority is a small organization employing only 17 FTE. Given the size of the organization it is highly unlikely that operating staff will ever have the expertise to prepare financial statements. The Regional Emergency Dispatch Authority may hire an accounting firm in the future to prepare the financial statements.

**AUTH 2010-1 (Material Weakness) – Segregation of Duties**

*Condition:* During our testwork of the disbursements process we noted that the Accounts Payable Clerk for the County had the ability to edit the vendor name, address, and amount of the check after the commissioners had approved the payment.

*Criteria:* Appropriate segregation of duties in disbursements is required to maintain proper and sufficient internal controls and properly report all expenditures as required by Section 6-6-3, NMSA 1978.

*Effect:* Without adequate segregation of duties in key control processes, there is an increased risk of fraudulent activity, and also an increased risk of errors that may not be detected timely.

*Cause:* The County was not aware that the Accounts Payable Clerk had the ability to edit the checks after the commissioners had approved them for payment. During this year the County was performing the duties of fiscal agent for the Eddy County Central Communications Authority. Weaknesses of the County also became weaknesses of the Authority.

*Auditors' Recommendation:* The County should set controls in the Accounts Payable program to limit the editing of data after commissioner approval.

*Agency's Response:* Since the Regional Emergency Dispatch Authority is a small organization employing only 17 FTE with a very flat management structure, the opportunity for segregation of duties is very limited. The Authority will develop more checks and balances to help improve the internal controls.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 June 30, 2010

**C. FINDINGS – COMPONENT UNIT**

**AUTH 2010-2 (Material Weakness) – Deficiencies in Internal Control Structure Design, Operation, and Oversight**

*Condition:* The County does not have a comprehensive documented internal control structure. We noted the following areas in which the County does not have sufficient key internal controls in place.

- Bank reconciliations are not being reviewed on a monthly basis.
- Management does not properly approve purchase orders or authorize expenditures made by the department heads.
- Changes to the master vendor file are not reviewed by management on a regular basis.
- Lack of controls over the payroll process. Management does not review the final payroll register on a regular basis.
- The payroll clerk has access to the master payroll files and changes to these files are not being reviewed by management on a regular basis.
- The Treasurer can make cash adjustments and they are not being reviewed.
- The County utilizes p-cards extensively. This allows for purchases without prior approval. Most approvals of the County are done before payment, but after the purchase has been made.
- Lack of effective oversight of financial reporting and internal controls by those charged with governance.
- There is lack of internal controls over federal awards. The client could not prepare an adequate Schedule of Federal Expenditures.

*Criteria:* *The Codification of Statements on Auditing Standards (SAS AU) paragraph 110.03 states that the financial statements are management’s responsibility. Management is responsible for adopting sound accounting policies, and for establishing and maintaining internal control that will, among other things, initiate, authorize, record, process, and report transactions (as well as events and conditions) consistent with management’s assertions embodied in the financial statements.*

The Statement on Auditing Standards No. 115 Appendix lists the following circumstances as possible control deficiency, significant deficiency, or material weakness, “inadequate documentation of the components of internal control.” SAS 115 paragraph 15 states that ineffective oversight of the agency’s financial reporting and internal control by those charged with governance should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

*Effect:* Because the internal control structure is inadequate and not documented, management and staff are unsure about what procedures and processes to follow or what key controls are in place to properly safeguard assets. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information.

*Cause:* For the fiscal year 2010 management did not have a documented policy in place to follow to ensure internal controls were in place and working properly. Also, the governing body was unaware of requirements under SAS 115 to provide effective oversight of internal control and the financial reporting process. During this year the County was performing the duties of fiscal agent for the Eddy County Central Communications Authority. Weaknesses of the County also became weaknesses of the Authority.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**C. FINDINGS – COMPONENT UNIT**

**AUTH 2010-2 (Material Weakness) – Deficiencies in Internal Control Structure Design, Operation, and Oversight**  
(continued)

*Auditors' Recommendation:* The County should ensure that a comprehensive internal control structure is designed, documented, and implemented. The body charged with governance should provide effective oversight of the internal control and financial reporting process. Management should authorize expenses from the department heads, and they should either maintain a separate fund for the federal grant money or track the federal expenses in a different line item. Management should: (1) maintain the listing of federal awards throughout the year; (2) keep State grants separate from federal grants; and (3) anytime the County receives a new grant, check with the grant contact person to determine whether the grant is federal or State funds.

*Agency's Response:* The Regional Emergency Dispatch Authority has separated its accounting process and system from Eddy County and so will no longer be subject to the limitations of the County's systems.

**D. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**2010-15 (Other) – Late Data Collection Form Submission**

*Condition:* The Data Collection Form cannot be submitted to the Federal Audit Clearinghouse until the annual financial audit has been completed; therefore, the A-133 compliance audit for June 30, 2010 was not submitted by the required final due date of March 31, 2011.

*Criteria:* OMB Circular A-133 Section .320(a) states that the Data Collection Form and Audit report shall be submitted within the earlier of 30 days after receipt of the auditor(s) report, or nine months after the end of the audit period. Based on this regulation, the latest the County could have filed the Data Collection Form was March 31, 2011.

*Questioned Costs:* None

*Effect:* The County is in violation of OMB Circular A-133 Section .320(a). This violation could potentially jeopardize the County's eligibility to receive federal funding. Late audit report submission also prevents the timely release of financial data.

*Cause:* The audit of the County was not completed timely.

*Auditors' Recommendation:* We recommend that future audits be completely in a timely manner to ensure that the Data Collection Form can also be filed timely.

*Agency's Response:* The Finance Department will cooperate to provide accurate and timely information to the audit team to do its part in the future to meet the audit deadlines.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
June 30, 2010

**E. PRIOR YEAR AUDIT FINDINGS**

Eddy County

2005-1 Designated Cash Exceeded – Revised and Repeated

2007-1 Preparation of Financial Statements – Revised and Repeated.

2009-1 Capital Assets Accounting – Revised and Repeated.

2009-3 Legal Compliance with Budget – Resolved.

2009-2 Late Submission of Audit Report – Revised and Repeated.

Eddy County Central Communications Authority – Component Unit

2009-1 Late Submission of Audit Report – Revised and Repeated.

2009-2 Preparation of Financial Statements – Revised and Repeated.

**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**OTHER DISCLOSURES**  
Year Ended June 30, 2010

**AUDITOR PREPARED FINANCIAL STATEMENTS**

Although it would be preferred and desirable for the County to prepare its own GAAP-basis financial statements, it is felt that the County's personnel did not have the time to prepare them. Therefore, the outside auditor prepared the GAAP-basis financial statements and footnotes for inclusion in the annual audit report from the original books and records provided to them by the management of the County. Management of the County has reviewed and approved these financial statements and related notes and believes they are adequately supported by the books and records of the government.

**EXIT CONFERENCE**

The contents of this report and its schedules were discussed on September 9, 2011. The following persons were in attendance:

Eddy County

Lewis Derrick  
Allen Sartin  
Terri Richards  
Debbie Penaluna Fund  
Curtis Doyal  
Roxanne Lara  
Gay West

County Commissioner  
County Manager  
County Treasurer  
Assistant Finance Director  
Finance Committee  
BOCC  
Executive Administrative Assistant

Accounting & Consulting Group, LLP

Jeff McWhorter, CPA



