

**Accounting & Consulting Group, LLP**

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Certified Public Accountants

STATE OF NEW MEXICO  
EDDY COUNTY  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2012





**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**JUNE 30, 2012**

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## **INTRODUCTORY SECTION**

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**STATE OF NEW MEXICO**  
**EDDY COUNTY**  
Official Roster  
June 30, 2012

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

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**FINANCIAL SECTION**



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

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the budgetary comparisons for the General Fund, and the aggregate remaining fund information of Eddy County, New Mexico (the County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds and the budgetary comparisons for the remaining nonmajor governmental funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2012 as listed in the table of contents. These financial statements are the responsibility of the 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 and the requirements of the New Mexico State Audit Rule 2.2.2 NMAC. 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.

We were not able to verify capital assets and the related accumulated depreciation for the County (primary government) at June 30, 2012. We were unable to determine these amounts through the use of alternative procedures and, as such, are unable to express an opinion on capital assets and the related accumulated depreciation as of June 30, 2012. The effect on assets on the governmental activities is not readily determinable. These circumstances apply only to the primary government.

In our opinion, except for the effects of the lack of evidence verifying the amount of capital assets and accumulated depreciation of the primary government as described on the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2012, and respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County, as of June 30, 2012, and the respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the budget comparisons referred to above present fairly, in all material respects, the respective comparisons for the year then ended in conformity with the cash basis of accounting and more fully described in Note 2 to the financial statements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 16 through 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the County's basic financial statements, the discretely presented component unit, the combining and individual fund financial statements, and budgetary comparisons. The accompanying information listed as 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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 State, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. We were not able to verify that the amounts represented in the Schedule of Expenditures of Federal Awards are fairly stated in all material respects due to lack proper oversight in general ledger postings and improper identification of federal awards. We were unable to determine these amounts through the use of alternative procedures and, as such, are unable to express an opinion on the Schedule of Federal Awards as of June 30, 2012. Because of the significance of these matters, the scope of our work was not sufficient to enable us to express, and we do not express an opinion regarding whether the Schedule of Expenditures of Federal Awards is 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, LLP*

Accounting & Consulting Group, LLP  
Roswell, New Mexico  
April 23, 2013

**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

This discussion and analysis of the County of Eddy's financial performance provides an overview of the County's financial activities for the fiscal year ending June 30, 2012. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets of the County exceeded liabilities at the close of FY 2012 by \$122,818,544 (net assets) for an increase of 10% over 2011. Of this amount, \$47,900,942 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$57,477,373 that is invested in capital assets net of related debt.
- In contrast to the government wide statements, the fund statements report a combined fund balance at year-end of \$64,422,608.
- Eddy County has no General Obligation Bond indebtedness.
- Eddy County has no Revenue Bond indebtedness.
- Eddy County has six lease purchase agreements for heavy equipment used at the Sandpoint Landfill which will come due in Fiscal Year 2013.
- Eddy County does have two (2) Industrial Revenue Bonds for H.B. Potash, LLC and Intrepid Potash-New Mexico, LLC.
- Oil and Gas production and equipment taxes increased from 2011 to 2012 from \$12,629,326 to \$17,829,306.
- Gasoline and motor vehicle taxes were up 27% for 2012 at \$5,332,706.
- Gross Receipts Taxes were up by 39% to \$8,422,815 for 2012.
- Overall expenditures decreased 4% to \$43,994,680.
- Overall fund balance showed a 24% increase for 2012.

**OVERVIEW OF FINANCIAL STATEMENTS**

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows.

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

The statement of activities presents information showing how the County's net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements outline functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, public works, culture and recreation, health and welfare, and interest on long-term debt.

**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

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

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. Types of funds include General fund, Special Revenue funds, Capital Projects funds, Debt Service funds, and Special Assessment funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of supplementary individual and combining schedules.

**Proprietary funds.** These include Internal Service funds and Enterprise funds. County does not currently maintain any proprietary funds.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the Management's Discussion and Analysis.

**Other information.** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the Notes to the Financial Statements.

**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

**Government-wide Financial Analysis**

As previously noted, net assets may serve over time as a useful indicator of a government's financial position. The County's governmental-wide assets exceed liabilities by \$119,111,623 for the fiscal year ending June 30, 2012. The largest part of the County's net assets (approximately 47%) reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, and equipment) less any related debt used to acquire those assets, which is still outstanding. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's net assets for fiscal year ended June 30, 2011 and 2012 are summarized as follows:

EDDY COUNTY NET ASSETS		
	2011	2012
Current and other assets	55,835,030	68,358,367
Capital assets (net of depreciation)	59,020,126	58,167,098
Total assets	114,855,156	126,525,465
Current liabilities	2,553,606	3,240,917
Long-term liabilities	1,117,650	466,004
Total liabilities	3,671,256	3,706,921
Net assets:		
Invested in capital assets, net of related debt	58,096,006	57,477,373
Restricted	14,470,553	47,900,942
Unrestricted	38,617,341	17,440,229
Total net assets	111,183,900	122,818,544

At the end of the current fiscal year, the County reported positive balances in all three categories of net assets. The same held true for the prior fiscal year.

**Changes in net assets.** The County's total revenues for the current fiscal year were \$56.2 million. The total cost of all programs and services was \$44.5 million. The following table presents a summary of the changes in net assets for the fiscal years ended June 30, 2011 and June 30, 2012.

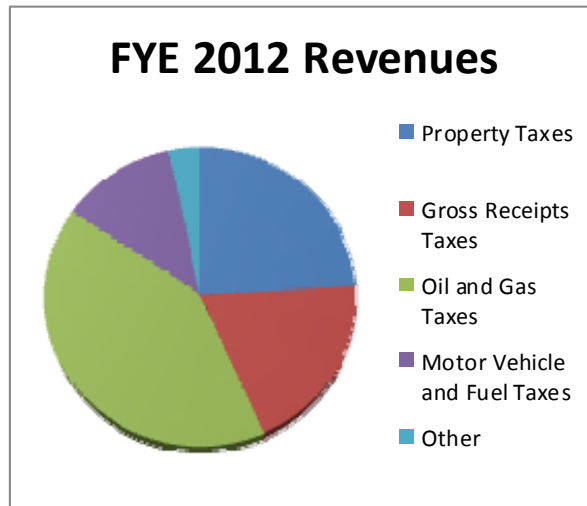
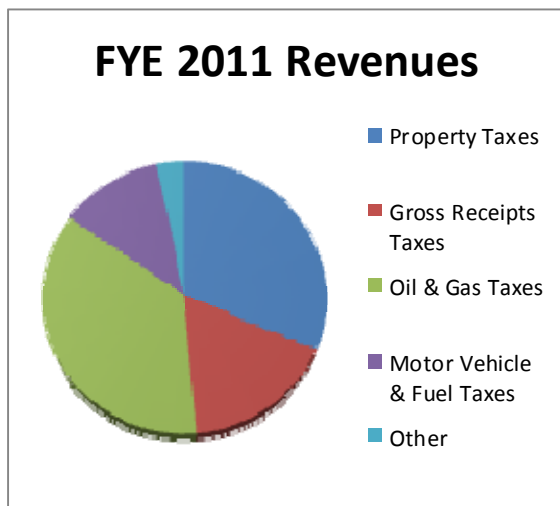
STATEMENT OF ACTIVITIES		
	Fiscal Year End June 30, 2011	Fiscal Year End June 30, 2012
<b>Revenues:</b>		
Program Revenues:		
Charges for services	1,629,432	2,101,789
Operating grants and contributions	10,752,034	10,255,468
Capital grants and contributions	574,109	29,459
General Revenues:		
Property taxes	11,018,392	10,616,558

**STATE OF NEW MEXICO**  
 Eddy County  
 Management's Discussion and Analysis  
 For the Year Ended June 30, 2012

Gross receipts taxes	6,053,562	8,422,815
Oil and gas taxes	12,629,326	17,829,306
Motor vehicle and fuel taxes	4,187,400	5,332,706
Other taxes	69,673	80,493
Refund & Recoveries	147,672	182,155
Miscellaneous revenue	751,900	1,236,940
Unrestricted investment earnings	185,084	77,850
Donated assets	37,750	-
Gain (loss) on disposal of capital assets	(23,088)	(52,089)
Transfers	(1,171)	-
<b>Total revenues</b>	<b>48,012,075</b>	<b>56,113,450</b>
<b>Expenses:</b>		
General Government	8,687,066	9,181,217
Public Safety	16,826,217	21,012,751
Public works	7,034,529	6,138,227
Health and welfare	6,748,599	5,815,253
Culture and recreation	2,141,356	2,404,368
Interest on long-term debt	49,782	39,224
<b>Total expenses</b>	<b>41,487,549</b>	<b>44,591,040</b>
<b>Changes in net assets</b>	<b>6,524,526</b>	<b>11,522,410</b>

Governmental Activities revenues increased by \$8,152,464 in FY 2012 from \$48,012,075 in 2011 to \$56,165,539 in 2012; an increase of 17%. Key elements in the increase of governmental activities revenues are as follows:

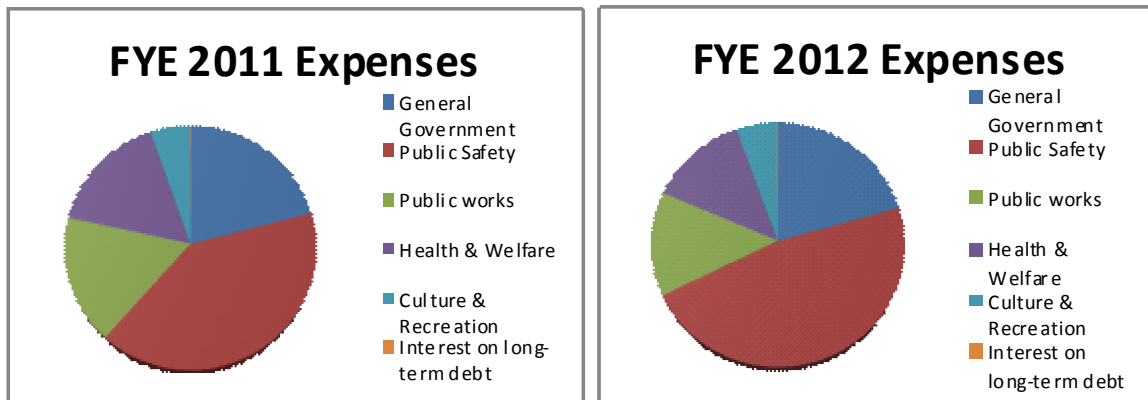
- Gross receipts taxes increased in FY 2012, up from \$6 million in FY 2011 to \$8.4 million in 2012.
- Oil and Gas taxes increased in FY 2012, up \$5 million to \$17.8 million, compared to FY 2011 at \$12.6 million.
- Motor vehicle and fuel taxes increased by \$1.1 million for FY 2012, up from \$4 million in FY 2011 to \$5.3 million in 2012.



**STATE OF NEW MEXICO**  
 Eddy County  
 Management's Discussion and Analysis  
 For the Year Ended June 30, 2012

Governmental activities expenses increased by approximately 7% from \$41 million in FY 2011 up to \$44 million in FY 2012. Key elements in the increase of governmental activities expenses are as follows:

- General Government expenses increased by a half million or 6% from \$8.6 million in FY 2011 to \$9.1 million in FY 2012.
- Public Safety expenses increased by approximately 25%, up to \$21 million in 2012. Increases included salaries and benefits to Sheriff's department; the addition of staff to the Detention facility to cover the new adult women's pod and the new JDC facility, which also increased operational costs.
- Public works expenses decreased down to \$6 million in FY 2012 compared to the previous FY 2011 at \$7 million. There were fewer capital purchases, cost savings to salary and benefits and a reduction to the contract staffing.
- Health & Welfare also decreased for FY 2012. Reductions to Environmental Services in salary, benefits and capital expenses were the main areas.
- Culture and Recreation increased slightly by \$263 thousand for FY 2012.
- Interest on long-term debt decreased by 21%, down to \$39 thousand in FY 2012 from \$49 thousand in FY 2011. The one outstanding loan is due to payoff in 2014, reducing the amount of interest owed.



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

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

At the end of the fiscal year 2012, the County's governmental funds reported combined ending fund balances of \$64,422,608, an increase of \$12.3 million over fiscal year 2011. The General Fund's fund balance remained flat over FY 2011 with an ending balance of \$17 million.

**BUDGETARY HIGHLIGHTS –BUDGET TO ACTUAL**

The State of New Mexico budget process is defined under state law and regulation under the guidance of the Department of Finance and Administration, Local Government Division. Original budgets are submitted to the Board of County Commissioners DFA/LGD each year in June for approval. Any budget changes during the year are also submitted to DFA/LGD for approval.

General Fund revenues exceeded budgetary estimates by \$3.8 million. General Fund expenditures were less than budgetary estimates by \$2.9 million as of June 30, 2012 thus the County did not have to draw on existing fund balance.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of June 30, 2012 amounts to \$58,167,098 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, construction in progress, and infrastructure.

Major capital events during the fiscal year ending June 30, 2012 included the following:

- Jail Expansion – This \$8 million project is due to be completed near the end of 2012. The project includes a new Juvenile Detention Center, additions to the existing Detention Center for Administration offices, the Adult Male and Adult Female units.
- Rehab Center – The jail expansion also included an addition for a Rehab Center that will be completed in 2012.
- Loop Road Project – This is an ongoing project. During the FY 2012 fiscal year, right-of-ways were being determined and engineering services were paid for.
- Financial Management Software – The County has set aside \$500,000 for a new Financial and Human Resource system to replace the current system. This system is in the training and set up stages and is due to go live July, 2013.
- Computer Network Replacement – The County has also set aside \$500,000 for a new Computer Network for replace the existing IBM AS400. Upgraded servers are being installed. This system is due to be complete 2013 with some follow-up in 2014 & 2015.

**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

**Capital Assets Activity.** A summary of capital assets and changes occurring during the year ended June 30, 2012 follows. Land is not subject to depreciation.

	June 30, 2011	Additions	Deletions	June 30, 2012
Capital assets not being depreciated:				
Land	\$3,955,715	149,783		\$3,955,715
Construction in progress	10,068,577	149,783		10,218,360
Total capital assets not being depreciated	14,024,292	149,783		14,174,075
Capital assets being depreciated:				
Landfill	686,696			686,696
Building and building improvements	25,955,080	107,399	0	26,062,479
Infrastructure	29,726,116	11,479	0	29,737,595
Equipment and furnishings	30,921,261	2,407,791	159,739	33,169,313
Total capital assets being depreciated	87,289,153	2,526,669	159,739	89,656,083
Less accumulated depreciation for:				
Building and building improvements	9,521,760	350,118	0	9,871,878
Infrastructure	14,236,032	1,931,785	0	16,167,817
Equipment and furnishings	18,535,527	1,195,488	107,650	19,623,365
Total accumulated depreciation	42,293,319	3,477,391	107,650	45,663,060
Total capital assets being depreciated, net	59,020,126	(800,939)	52,089	58,167,098

The major activities in capital assets for the year were the purchases of light trucks, equipment and machinery for the Road departments, five brush trucks, a rescue pumper and a tanker for volunteer fire departments, new equipment for the detention center upgrade, Emergency Management equipment, and vehicles for several departments including 17 for the Sheriff's Department.

**DEBT ADMINISTRATION.** At the end of FY 2012, Eddy County debt included one loan to the New Mexico Finance Authority (NMFA) for a fire pumper purchased in 2003 and will mature in May, 2014. This loan is being paid for out of State Fire Protection funds.

The County also entered into six capital lease-purchase agreements with sell-back option with Wagner Equipment in 2007 for equipment at the Sandpoint Landfill. These leases are due to mature in Fiscal Year 2013 and are being paid for out of the Environmental Gross Receipts tax.



**STATE OF NEW MEXICO**  
Eddy County  
Management's Discussion and Analysis  
For the Year Ended June 30, 2012

In August, 2009, Eddy County approved an Ordinance authorizing the issuance and sale of taxable industrial revenue bonds (HB Potash, LLC Project) Series 2009 in a maximum principal amount of \$60,000,000 to provide funds to finance the acquisition and construction of an Industrial Revenue Bond Manufacturing Facility to be used by HB Potash, LLC for the manufacturing and processing of potash.

In July, 2010, Eddy County approved an Ordinance authorizing the issuance and sale of taxable industrial revenue bonds (Intrepid Potash-New Mexico, LLC Langbeinite Recovery Improvement Project) Series 2010, in a maximum principal amount of \$90,000,000 to provide funds to finance the acquisition and construction of an Industrial Revenue Bond Manufacturing facility to be used by Intrepid Potash-New Mexico, LLC for the manufacturing and processing of potash.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

Several strategic objectives were of highest priority when developing the fiscal year 2012-2013 budget:

- Supporting public safety programs
- Investing in community infrastructure, including County roads, that encourages economic opportunity
- Planning for long-term capital facility and computer system needs
- Protecting and ensuring adequate clean water supplies for citizens
- Operating within a business plan based on sustainable resources, measured performance, and outstanding customer services
- Maintaining a professional County workforce that can meet the service delivery needs of the County

Budget Objectives

- Review the budget using an exception methodology
- No increases were included to non-personnel operating expenses
- Personnel budget included annual step increases and market adjustments.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances. If you have questions about this report or need additional information, please contact the Director of Finance, Eddy County, 101 W. Greene St., Carlsbad, NM 88220.

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**BASIC  
FINANCIAL STATEMENTS**

**STATE OF NEW MEXICO**

Eddy County  
Statement of Net Assets  
June 30, 2012

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Regional Emergency Dispatch Authority</u>
<b>ASSETS</b>		
Current assets		
Cash and short-term investments	\$ 63,291,118	\$ 99,473
Investments	6,249	-
Receivables:		
Property taxes	1,627,625	-
Other taxes receivable	2,712,028	-
Intergovernmental	359,345	58,833
Other receivables	10,300	-
Due from Agency Funds	-	107
Receivable from primary government	-	149,448
Prepaid expenses	351,702	-
	<u>68,358,367</u>	<u>307,861</u>
Total current assets		
Noncurrent assets		
Capital assets (net of accumulated depreciation)	<u>58,167,098</u>	<u>151,730</u>
	<u>58,167,098</u>	<u>151,730</u>
Total noncurrent assets		
Total assets	<u><u>\$ 126,525,465</u></u>	<u><u>\$ 459,591</u></u>

The accompanying notes are an integral part of these financial statements

	<b>Primary Government</b>	<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Regional Emergency Dispatch Authority</b>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	\$ 1,686,551	\$ 26,538
Accrued expenses	472,135	13,515
Payable to component unit	149,448	-
Current portion of accrued compensated absences	262,353	25,744
Current portion of long-term debt	670,430	-
	<u>3,240,917</u>	<u>65,797</u>
Total current liabilities		
Noncurrent liabilities		
Noncurrent portion of accrued compensated absences	446,709	-
Noncurrent portion of long-term debt	19,295	250,000
	<u>466,004</u>	<u>250,000</u>
Total noncurrent liabilities		
Total liabilities	<u>3,706,921</u>	<u>315,797</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	57,477,373	151,730
Restricted for:		
Capital projects	20,814,687	-
Other purposes - special revenue	27,086,255	-
Unrestricted	17,440,229	(7,936)
	<u>122,818,544</u>	<u>143,794</u>
Total net assets		
Total liabilities and net assets	<u>\$ 126,525,465</u>	<u>\$ 459,591</u>

**STATE OF NEW MEXICO**  
Eddy County  
Statement of Activities  
For the Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 9,181,217	\$ 779,476	\$ 3,299,076
Public safety	21,012,751	791,567	5,331,846
Public works	6,138,227	-	415,284
Health and welfare	5,815,253	530,746	1,206,850
Culture and recreation	2,404,368	-	2,412
Interest on long-term debt	39,224	-	-
Total governmental activities	<u>\$ 44,591,040</u>	<u>\$ 2,101,789</u>	<u>\$ 10,255,468</u>
<b>Component unit:</b>			
Regional Emergency Dispatch Authority	<u>\$ 1,389,266</u>	<u>\$ 1,485</u>	<u>\$ 1,388,629</u>

**General revenues:**

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

Change in net assets

Beginning net assets  
Net assets - reclassification (Note 19)  
Net assets - restatement

Beginning net assets as reclassified/ restated

Ending net assets

The accompanying notes are an integral part of these financial statements

<u>Program Revenues</u>	<u>Net Revenue (Expense) and Changes in Net Assets</u>	<u>Component Unit Regional Emergency Dispatch Authority</u>
<u>Capital Grants and Contributions</u>		
\$ -	\$ (5,102,665)	\$ -
29,459	(14,859,879)	-
-	(5,722,943)	-
-	(4,077,657)	-
-	(2,401,956)	-
-	(39,224)	-
<u>\$ 29,459</u>	<u>(32,204,324)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>848</u>
	10,616,558	-
	8,422,815	-
	17,829,306	-
	5,332,706	-
	80,493	-
	182,155	-
	1,236,940	11,742
	77,850	-
	(52,089)	(51,250)
	-	-
	<u>43,726,734</u>	<u>(39,508)</u>
	11,522,410	(38,660)
	111,183,900	150,153
	112,234	-
	<u>-</u>	<u>32,301</u>
	<u>111,296,134</u>	<u>182,454</u>
	<u>\$ 122,818,544</u>	<u>\$ 143,794</u>

## STATE OF NEW MEXICO

Exhibit B-1  
(Page 1 of 2)Eddy County  
Balance SheetGovernmental Funds  
June 30, 2012

	401	461	Other	Total
	General Fund	Loop Road Reserve Fund	Governmental Funds	Governmental Funds
<b>ASSETS</b>				
Cash and short-term investments	\$ 16,812,239	\$ 16,034,436	\$ 30,444,443	\$ 63,291,118
Investments	6,249	-	-	6,249
Receivables:				
Property taxes	1,627,625	-	-	1,627,625
Other taxes receivable	1,745,975	-	966,053	2,712,028
Intergovernmental	87,879	-	271,466	359,345
Other receivables	-	-	10,300	10,300
Prepaid expenses	351,702	-	-	351,702
Interfund receivable	47,417	-	-	47,417
<i>Total assets</i>	<u>\$ 20,679,086</u>	<u>\$ 16,034,436</u>	<u>\$ 31,692,262</u>	<u>\$ 68,405,784</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 1,070,071	\$ 19,234	\$ 597,246	\$ 1,686,551
Accrued expenses	363,206	-	108,929	472,135
Payable to component unit	149,448	-	-	149,448
Interfund payable	-	-	47,417	47,417
Deferred revenue	1,627,625	-	-	1,627,625
<i>Total liabilities</i>	<u>3,210,350</u>	<u>19,234</u>	<u>753,592</u>	<u>3,983,176</u>
<i>Fund balances:</i>				
Nonspendable				
Prepays	351,702	-	-	351,702
Reserve funds	-	-	500,000	500,000
Restricted for:				
Environmental	-	-	2,131,830	2,131,830
Capital projects and purchases	-	-	6,694,738	6,694,738
Public safety	-	-	12,313,515	12,313,515
Health and welfare	-	-	4,394,716	4,394,716
Road maintenance	-	-	3,301,833	3,301,833
General County operations	-	-	334,073	334,073
Recreation and promotion	-	-	136,194	136,194
Minimum fund balance	5,832,578	-	1,181,417	7,013,995
Committed to:				
Capital projects and purchases	-	16,015,202	-	16,015,202
Unassigned	11,284,456	-	(49,646)	11,234,810
<i>Total fund balances</i>	<u>17,468,736</u>	<u>16,015,202</u>	<u>30,938,670</u>	<u>64,422,608</u>
<i>Total liabilities and fund balances</i>	<u>\$ 20,679,086</u>	<u>\$ 16,034,436</u>	<u>\$ 31,692,262</u>	<u>\$ 68,405,784</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Governmental Funds  
Reconciliation of the Balance Sheet to the Statement of Net Assets  
June 30, 2012

Exhibit B-1  
(Page 2 of 2)

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

Fund balances - total governmental funds	\$ 64,422,608
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	58,167,098
Revenues not collected within sixty days after year end are not considered "available" revenues and are considered to be deferred revenue in the fund financial statements, but are considered revenue in the Statement of Activities:	
Deferred property tax revenues	1,627,625
Certain liabilities, including notes payable, capital leases payable, and current and long-term portions of accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences	(709,062)
Loans payable	(37,956)
Capital leases payable	(651,769)
	<hr/>
Net Assets of Governmental Activities in the Statement of Net Assets	<u><u>\$ 122,818,544</u></u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Eddy County

Exhibit B-2

(Page 1 of 2)

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

Governmental Funds

For the Year Ended June 30, 2012

	<u>401</u>	<u>461</u>	Other	Total
	General Fund	Loop Road Reserve Fund	Governmental Funds	Governmental Funds
<i>Revenues:</i>				
Taxes:				
Property	\$ 10,364,493	\$ -	\$ 280,572	\$ 10,645,065
Gross receipts	4,160,222	-	4,262,593	8,422,815
Oil and gas taxes	17,829,306	-	-	17,829,306
Gasoline and motor vehicle	-	-	5,332,706	5,332,706
Other	-	-	80,493	80,493
Intergovernmental:				
Federal operating grants	-	-	1,373,462	1,373,462
Federal capital grants	17,735	-	11,724	29,459
State operating grants	3,734,755	-	5,147,251	8,882,006
Charges for services	666,295	-	553,471	1,219,766
Licenses and fees	257,822	-	624,201	882,023
Investment income	77,850	-	-	77,850
Refunds and recoveries	182,155	-	-	182,155
Miscellaneous	167,547	-	1,069,393	1,236,940
<i>Total revenues</i>	<u>37,458,180</u>	<u>-</u>	<u>18,735,866</u>	<u>56,194,046</u>
<i>Expenditures:</i>				
Current:				
General government	6,832,401	-	895,435	7,727,836
Public safety	14,139,369	115,803	6,420,016	20,675,188
Public works	-	-	4,456,878	4,456,878
Health and welfare	-	-	5,780,479	5,780,479
Culture and recreation	1,714,743	-	689,625	2,404,368
Debt service:				
Principal	-	-	234,395	234,395
Interest	-	-	39,084	39,084
Capital outlay	643,798	-	2,032,654	2,676,452
<i>Total expenditures</i>	<u>23,330,311</u>	<u>115,803</u>	<u>20,548,566</u>	<u>43,994,680</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>14,127,869</u>	<u>(115,803)</u>	<u>(1,812,700)</u>	<u>12,199,366</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	300,000	7,645,479	7,907,133	15,852,612
Operating transfers out	(14,340,006)	-	(1,512,606)	(15,852,612)
<i>Total other financing sources (uses)</i>	<u>(14,040,006)</u>	<u>7,645,479</u>	<u>6,394,527</u>	<u>-</u>
<i>Net change in fund balance</i>	87,863	7,529,676	4,581,827	12,199,366
<i>Fund balance - beginning of year</i>	17,380,873	8,485,526	26,244,609	52,111,008
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>112,234</u>	<u>112,234</u>
Fund balance - beginning of year, reclassified	<u>17,380,873</u>	<u>8,485,526</u>	<u>26,356,843</u>	<u>52,223,242</u>
<i>Fund balance - end of year</i>	<u>\$ 17,468,736</u>	<u>\$ 16,015,202</u>	<u>\$ 30,938,670</u>	<u>\$ 64,422,608</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Eddy County

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2012

Exhibit B-2  
(Page 2 of 2)

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

Net change in fund balances - total governmental funds \$ 12,199,366

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

Capital expenditures	2,676,452
Depreciation expense	(3,477,391)
Loss on disposal of capital assets	(52,089)

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

Change in deferred revenue related to property taxes receivable (28,507)

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:

Increase in accrued compensated absences	(29,816)
Principal payments on notes and leases payable	234,395

Change in net assets of governmental activities in the Statement of Activities \$ 11,522,410

## STATE OF NEW MEXICO

Exhibit C-1

Eddy County

General Fund - "401"

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable)
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 10,017,250	\$ 10,017,250	\$ 10,364,493	\$ 347,243
Gross receipts	2,901,000	3,401,000	4,077,035	676,035
Oil and gas	13,296,700	15,296,700	17,791,175	2,494,475
Other	100	100	-	(100)
Intergovernmental:				
State operating grants	3,607,507	3,640,879	3,707,600	66,721
Refunds and recoveries	47,100	47,100	171,708	124,608
Charges for services	562,076	564,932	668,548	103,616
Licenses and fees	193,988	193,988	257,822	63,834
Interest	180,000	180,000	77,850	(102,150)
Miscellaneous	239,408	240,421	199,848	(40,573)
<i>Total revenues</i>	<u>31,045,129</u>	<u>33,582,370</u>	<u>37,333,814</u>	<u>3,751,444</u>
<i>Expenditures</i>				
Current:				
General government	8,228,962	8,269,493	7,039,693	1,229,800
Public safety	14,827,990	14,873,859	13,818,704	1,055,155
Culture and recreation	1,858,626	1,772,503	937,566	834,937
Capital outlay	429,922	508,104	428,451	79,653
<i>Total expenditures</i>	<u>25,345,500</u>	<u>25,423,959</u>	<u>22,224,414</u>	<u>3,199,545</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,699,629</u>	<u>8,158,411</u>	<u>15,109,400</u>	<u>6,950,989</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(440,469)	5,831,144	-	(5,831,144)
Sale of capital assets	-	-	-	-
Operating transfers in (out)	(5,259,160)	(13,989,555)	(14,040,006)	(50,451)
<i>Total other financing sources (uses)</i>	<u>(5,699,629)</u>	<u>(8,158,411)</u>	<u>(14,040,006)</u>	<u>(5,881,595)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,069,394</u>	<u>1,069,394</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>15,796,511</u>	<u>15,796,511</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,865,905</u>	<u>\$ 16,865,905</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,069,394	
Adjustments to revenues for gross receipts taxes, oil and gas taxes and grant awards			124,366	
Adjustments to expenditures for payables, payroll taxes, and other accruals			(1,105,897)	
Net change in fund balance (GAAP basis)			<u>\$ 87,863</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
Eddy County  
Statement of Fiduciary Assets and Liabilities  
Agency Funds  
June 30, 2012

Exhibit D

**ASSETS**

Cash and short-term investments	\$ 3,880,660
Receivables:	
Taxes receivable	<u>2,550,874</u>
<i>Total assets</i>	<u><u>\$ 6,431,534</u></u>

**LIABILITIES**

Accounts payable	\$ 3,258,911
Deposits held and due to others	<u>3,172,623</u>
<i>Total liabilities</i>	<u><u>\$ 6,431,534</u></u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

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

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

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

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

This summary of significant accounting policies of 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) organizations 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, 2012

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

A. *Financial Reporting Entity (continued)*

*Discretely Presented Component Unit*

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 Regional Emergency Dispatch Authority have been included in the financial reporting entity as a discretely presented component unit. The Authority has a separately issued financial statements and all exhibits, schedules, and footnotes are included in their financial statements. The component unit's activities are detailed on Exhibit A-1 and A-2 in the County's financial report. Additional information regarding the Regional Emergency Dispatch Authority separate audit report for the period ended June 30, 2012 may be obtained from their administrative office as follows: Regional Emergency Dispatch 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 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, 2012

**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. Gross receipts 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.

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.

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.

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



**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

Under the requirements of GASB Statement No. 34, the County is required to present certain of its governmental funds as major based upon certain criteria. The major funds presented in the fund financial statements include the following:

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

Additionally, the government reports the following fund types:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others that cannot be used to support the government's own programs. *Agency* funds are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County uses *agency* funds to 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.

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 Local Government Investment Pool (LGIP).

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.

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

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

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

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

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. 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
Buildings & Building Improvements	25-40
Equipment and furnishings	5-15
Infrastructure	25

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Accrued expenses:** Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2012, along with the applicable PERA and Retiree Health Care expenditures.

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

**Compensated Absences:** Qualified employees are entitled to accumulate annual leave of ten to twenty-five days per year according to a graduated leave schedule. The number of days accumulated depends on length of service. Employees may accumulate up to two hundred forty hours (thirty days) of annual leave and carry that leave forward from calendar year to calendar year. Upon termination, employees will be paid for up to two hundred forty hours of accrued annual leave.

Qualified employees are entitled to accumulate sick leave at a rate of twelve days per year. Sick leave can be carried over from year to year at no limitation. Upon separating from Eddy County, employees receive no pay for sick time accumulated. Employees retiring under the County’s Retirement Plan are entitled to be paid for the balance of sick leave they have accrued at the time of retirement at a rate equal to 50% of their hourly rate of pay, not to exceed \$10,000.

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

**Long-Term Obligations:** In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. For bonds issued after GASB 34 was implemented, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. For fund financial reporting, bond premiums, discounts as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as an other financing source, net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

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

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

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

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

**Nonspendable Fund Balance:** At June 30, 2012, the nonspendable fund balance in the General Fund consists of a prepaid insurance contract in the amount of \$351,702 that is not in spendable form. The nonspendable fund balance in the Fire Excise Reserve Special Revenue Fund consists of a certificate of deposit in the amount of \$500,000 that is not in spendable form.

**Restricted and Committed Fund Balance:** At June 30, 2012, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$36,320,894 for various County operations as restricted by enabling legislation. The County has also presented committed fund balance on the governmental funds balance sheet in the amount of \$16,015,202. The details of these fund balance items are located on the governmental funds balance sheet as detailed on pages 28.

**Minimum Fund Balance Policy:** The County's policy for maintaining a minimum amount of fund balance for operations is to minimize any sudden and unplanned discontinuity to programs and operations and for unforeseen contingencies. At a minimum, the budget shall ensure that the County holds cash reserves of 3/12th the General Fund expenditures and cash reserves of 1/12th the Road Special Revenue Fund.

**Net Assets:** Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt:  
Net assets invested in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets:  
Consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets:  
All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

**Interfund Transactions:** Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

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

**STATE OF NEW MEXICO**  
 Eddy County  
 Notes to the Financial Statements  
 June 30, 2012

**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 properly amended by the County Commissioners in accordance with the above procedures.

	Excess (deficiency) of revenues over expenditures	
	Original Budget	Final Budget
General Fund (401)	\$ 5,699,629	\$ 8,158,411
Loop Road Reserve Fund (461)	\$ (4,000,000)	\$ (4,000,000)
Nonmajor Governmental Funds	\$ (6,820,438)	\$ (17,316,901)

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, 2012 is presented. Reconciliations between the non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

**NOTE 3: DEPOSITS AND INVESTMENTS**

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The County is not aware of any invested funds that did not meet the State investment requirements as of June 30, 2012.

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 by collateral deposited as security or by bond given by the financial institution, as required by statute. The financial institution must provide pledged collateral for 50% of the deposit amount in excess of the deposit insurance.

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

Excess 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.

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 3: DEPOSITS AND INVESTMENTS-(continued)**

According to the Federal Deposit Insurance Corporation (FDIC), public unit deposits are funds owned by the public unit. Under the Transaction Account Guarantee Program (TAGP) in effect from July 1, 2010 to December 31, 2010, time deposits, savings deposits and interest bearing negotiable order of withdrawal (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. The TAGP program expired on December 31, 2010. On November 9, 2010, the FDIC Board of Directors issued a final rule to implement the section of the Dodd-Frank Wall Street Reform and Consumer Protection Act that provides temporary unlimited coverage for noninterest-bearing transaction accounts in all FDIC-insured depository institutions. The separate coverage on noninterest-bearing transaction accounts became effective on December 31, 2010 and will terminate on December 31, 2012.

From December 31, 2010 to July 20, 2012 accounts held by an official custodian for a government unit are insured as follows:

- Up to \$250,000 for the combined total of all time and savings deposits (including NOW accounts), and
- Unlimited coverage for noninterest-bearing transaction (demand deposit) accounts

Through July 20, 2012, there is no difference in deposit insurance coverage when an official custodian deposits money in-state or out-of-state.

***Primary Government***

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). As of June 30, 2012, \$65,864,144 of the County's bank balance of \$68,066,974 was exposed to custodial credit risk; \$42,059,878 was uninsured and collateralized by collateral held by the pledging bank's trust department, but not in the County's name; and \$23,804,266 was uninsured and uncollateralized at June 30, 2012.

**STATE OF NEW MEXICO**  
Eddy County  
Notes to the Financial Statements  
June 30, 2012

**NOTE 3: DEPOSITS AND INVESTMENTS (continued)**

	<u>Carlsbad National Bank</u>	<u>Wells Fargo Bank</u>	<u>Artesia National Bank</u>	<u>First American Bank</u>
Amount of deposits	\$ 18,057,580	\$ 12,315,568	\$ 3,882,320	\$ 8,605,240
FDIC coverage	<u>500,000</u>	<u>255,505</u>	<u>312,320</u>	<u>250,000</u>
Total uninsured public funds	<u>17,557,580</u>	<u>12,060,063</u>	<u>3,570,000</u>	<u>8,355,240</u>
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	<u>6,222,314</u>	<u>12,060,063</u>	<u>3,570,000</u>	<u>4,233,478</u>
Uninsured and uncollateralized	<u>\$ 11,335,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,121,762</u>
Collateral requirement (50% of uninsured funds)	\$ 8,778,790	\$ 6,030,032	\$ 1,785,000	\$ 4,177,620
Pledged security	<u>6,222,314</u>	<u>13,102,216</u>	<u>10,086,608</u>	<u>4,233,478</u>
Over (under) collateralization	<u>\$ (2,556,476)</u>	<u>\$ 7,072,185</u>	<u>\$ 8,301,608</u>	<u>\$ 55,858</u>
	<u>Pioneer Bank</u>	<u>Western Commerce Bank</u>	<u>Western Bank Artesia</u>	<u>Total</u>
Amount of deposits	\$ 4,300,239	\$ 18,906,027	\$ 2,000,000	\$ 68,066,974
FDIC coverage	<u>250,000</u>	<u>385,005</u>	<u>250,000</u>	<u>2,202,830</u>
Total uninsured public funds	<u>4,050,239</u>	<u>18,521,022</u>	<u>1,750,000</u>	<u>65,864,144</u>
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	<u>4,050,239</u>	<u>10,173,784</u>	<u>1,750,000</u>	<u>42,059,878</u>
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ 8,347,238</u>	<u>\$ -</u>	<u>\$ 23,804,266</u>
Collateral requirement (50% of uninsured funds)	\$ 2,025,120	\$ 9,260,511	\$ 875,000	\$ 32,932,072
Pledged security	<u>4,200,449</u>	<u>10,173,784</u>	<u>2,645,990</u>	<u>50,664,839</u>
Over (under) collateralization	<u>\$ 2,175,330</u>	<u>\$ 913,273</u>	<u>\$ 1,770,990</u>	<u>\$ 17,732,767</u>

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

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**NOTE 3: DEPOSITS AND INVESTMENTS (continued)**

**Reconciliation of Cash, Cash Equivalents, and Investments**

Cash and short-term investments per Exhibit A-1	\$ 63,291,118
Investments per Exhibit A-1	6,249
Cash - Statement of Fiduciary Assets and Liabilities per Exhibit D-1	<u>3,880,660</u>
 Total cash, short-term investments, and investments	 67,178,027
 Add: outstanding checks and other reconciling items	 896,696
Less: petty cash	(1,500)
Less: investments in the Local Government Investment Pool (LGIP)	<u>(6,249)</u>
 Bank balance of deposits	 <u><u>\$ 68,066,974</u></u>

*Investments*

As of June 30, 2012, the County had investments with maturities as follows:

<b>Investment Type</b>	<b>Weighted Average Maturity</b>	<b>Fair Value</b>	<b>Rating</b>
<i>New MexiGROW</i> LGIP	60 Days	\$ 2	AAAm
Reserve Contingency Fund	N/A	6,247	Unrated
		<u>\$ 6,249</u>	

*Credit Risk* -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 LGIP’s investments are monitored by the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per Section 6-10-10.1(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. As of June 30, 2012, the County’s investment in the State Treasurer Local Government Investment Pool was rated AAAm by Standard & Poor’s.

*Interest Rate Risk – Investments.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an instrument. The County and its component units do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Concentration of Credit Risk.* The County places no limit on the amount the County may invest in any one issuer.



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**NOTE 4: RECEIVABLES**

Accounts receivable as of June 30, 2012, are as follows:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>	<u>Agency Funds</u>
Property taxes	\$ 1,627,625	\$ -	\$ 1,627,625	\$ -
Other taxes:				
Gross receipts taxes	380,857	616,245	997,102	-
Oil & gas taxes	1,365,118	-	1,365,118	2,550,874
Gasoline & motor vehicle taxes	-	100,638	100,638	-
Fire excise taxes	-	249,170	249,170	-
Other receivables:				
Private concerns	-	10,300	10,300	-
Intergovernmental-grants:				
Federal	16,752	271,466	288,218	-
State	37,602	-	37,602	-
Local	33,525	-	33,525	-
Totals	<u>\$ 3,461,479</u>	<u>\$ 1,247,819</u>	<u>\$ 4,709,298</u>	<u>\$ 2,550,874</u>

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,627,625 that were not collected within the period of availability have been reclassified as deferred revenue in the governmental fund financial statements. All of the above receivables are deemed to be fully collectible.

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

The County records temporary interfund receivables and payables to enable the funds to operate until grant monies are received. The composition of interfund balances during the year ended June 30, 2012 is as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Amount</u>	<u>Fund</u>	<u>Interfund Payable</u>	<u>Amount</u>
401	General Fund	<u>\$ 47,417</u>	528	State Homeland Security Program	<u>\$ 47,417</u>

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**NOTE 5: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)**

Net operating transfers, made to close out funds and to supplement other funding sources, were as follows:

<u>Transfers In</u>		<u>Transfers Out</u>		<u>Amount</u>
402	Road	401	General	\$ 3,200,000
403	Farm & Range	401	General	18,000
404	Recreation	401	General	17,000
406	Indigent	401	General	289,000
438	Department of Motor Vehicles	401	General	94,000
451	Corrections Fees	401	General	160,000
461	Loop Road Reserve	401	General	2,000,000
500	Emergency Preparedness	401	General	300,000
461	Loop Road Reserve	454	Health Office	38,329
461	Loop Road Reserve	455	Construction	607,150
530	DWI Client Fees	485	DWI	9,758
531	DWI DARE	485	DWI	3,025
490	Traffic Safety	533	DWI School	251
439	Public Safety Bldg Project	401	General	1,391
463	Computer Network Replacement	401	General	140,000
464	Admin Bldg Remodel	401	General	102,680
464	Admin Bldg Remodel	401	General	6,404
419	EMS Joel	449	EMS - White's City	738
461	Loop Road Reserve	401	General	5,000,000
537	Storage Facility Cap Project	401	General	500,000
536	Sheriff's Office Cap Project	401	General	2,000,000
540	Southwest Border Grant	401	General	188,682
516	2010 Interops Grant	519	09 SHSGP Grant	20,352
680	Riverside VFD 12	636	Riverside VFD 10	28
678	Malaga VFD 12	653	Malaga VFD 11	2
685	Happy Valley VFD 12	660	Happy Valley VFD 11	4
520	WIPP Hazmat Grant	503	Hazmat Training Grant	5,000
503	Hazmat Training Grant	500	Emergency Preparedness	851
519	09 SHSGP Grant	500	Emergency Preparedness	450
500	Emergency Preparedness	514	Hazmat Truck & Trailer	20,429
500	Emergency Preparedness	515	Brine Excise Grant	740
454	Health Office Reserve	401	General	1
486	HIDTA Recovery Act Grant	401	General	120,000
488	Malaga Project	401	General	149
490	Traffic Safety Grant	401	General	14,000
496	COPS Meth Grant	401	General	25,000
500	Emergency Preparedness	401	General	48,250
513	VFD Firefighter Asst. Grant	401	General	40,000
532	DWI Grant	401	General	25,000
401	General Fund	550	Fire Excise Tax- Gross Receipts	300,000
564	Fire Excise- Sun Country	550	Fire Excise Tax- Gross Receipts	100,000
556	Fire Excise- La Huerta	550	Fire Excise Tax- Gross Receipts	300,000
500	Emergency Preparedness	401	General	50,450
550	Fire Excise Tax- Gross Receipts	564	Fire Excise- Sun Country	56,057
670	2009 EMPG Exercise Grant	500	Civil Emergency	49,441
				<u>\$ 15,852,612</u>

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**NOTE 6: CAPITAL ASSETS**

The following is a summary of capital assets and changes occurring during the year ended June 30, 2012. Land and construction in progress are not subject to depreciation.

<u>Eddy County</u>	<u>Balance June 30, 2011</u>	<u>Additions and Transfers in</u>	<u>Deletions and Transfers out</u>	<u>Balance June 30, 2012</u>
Capital assets not being depreciated:				
Land	\$ 3,955,715	\$ -	\$ -	\$ 3,955,715
Construction in progress	<u>10,068,577</u>	<u>149,783</u>	<u>-</u>	<u>10,218,360</u>
Total capital assets not being depreciated	<u>14,024,292</u>	<u>149,783</u>	<u>-</u>	<u>14,174,075</u>
Capital assets being depreciated:				
Landfill	686,696	-	-	686,696
Buildings and building improvements	25,955,080	107,399	-	26,062,479
Infrastructure	29,726,116	11,479	-	29,737,595
Equipment and furnishings	<u>30,921,261</u>	<u>2,407,791</u>	<u>159,739</u>	<u>33,169,313</u>
Total capital assets being depreciated	<u>87,289,153</u>	<u>2,526,669</u>	<u>159,739</u>	<u>89,656,083</u>
Total capital assets	<u>101,313,445</u>	<u>2,676,452</u>	<u>159,739</u>	<u>103,830,158</u>
Less accumulated depreciation:				
Buildings and building improvements	9,521,760	350,118	-	9,871,878
Infrastructure	14,236,032	1,931,785	-	16,167,817
Equipment and furnishings	<u>18,535,527</u>	<u>1,195,488</u>	<u>107,650</u>	<u>19,623,365</u>
Total accumulated depreciation	<u>42,293,319</u>	<u>3,477,391</u>	<u>107,650</u>	<u>45,663,060</u>
Total capital assets net of depreciation	<u>\$ 59,020,126</u>	<u>\$ (800,939)</u>	<u>\$ 52,089</u>	<u>\$ 58,167,098</u>

Depreciation expense for the year ended June 30, 2012 was charged to the functions of the governmental activities as follows:

	<u>Primary Government</u>
General government	\$ 834,574
Public safety	904,122
Public works	1,703,921
Health and welfare	<u>34,774</u>
Total depreciation expense	<u>\$ 3,477,391</u>

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**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>
2013	\$ 18,661	\$ 1,217	\$ 19,878
2014	19,295	631	19,926
	<u>\$ 37,956</u>	<u>\$ 1,848</u>	<u>\$ 39,804</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 lease bears 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.

Capital lease debt service requirement to maturity are as follows:

<u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 651,769	\$ 6,771	\$ 658,540
	<u>\$ 651,769</u>	<u>\$ 6,771</u>	<u>\$ 658,540</u>

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

**Governmental Activities:**

	<u>June 30,</u> <u>2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30,</u> <u>2012</u>	<u>Due Within</u> <u>One Year</u>
NMFA loan	\$ 56,038	\$ -	\$ 18,082	\$ 37,956	\$ 18,661
Capital leases	868,082	-	216,313	651,769	651,769
Compensated absences	679,246	538,070	508,254	709,062	262,353
Total Long-Term Debt	<u>\$ 1,603,366</u>	<u>\$ 538,070</u>	<u>\$ 742,649</u>	<u>\$ 1,398,787</u>	<u>\$ 932,783</u>

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.

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**NOTE 7: LONG-TERM DEBT-(continued)**

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. There was no amount of the conduit debt obligations outstanding as of June 30, 2012.

**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.

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, 2012, 2011 and 2010 were \$1,462,419, \$1,384,198, and \$1,414,712, 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.

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**NOTE 10: POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN-(continued)**

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 the event the time period required for employee and employer contributions shall become the period of time between the employer’s effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

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

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

The 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, 2012, the statute required each participating employer to contribute 1.834% of each participating employee’s annual salary; each participating employee was required to contribute .917% of their salary. In the fiscal years ending June 30, 2012 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 13	2.000%	1.000%

- (2) For employees who are members of an enhanced retirement plan (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 NMSA1978], during the fiscal year ended June 30, 2012, the statute required each participating employer to contribute 2.292% of each participating employee’s annual salary, and each participating employee was required to contribute 1.146% of their salary. In the fiscal year ending Jun 30, 2013 the contribution rates for both employees and employers will rise as follows:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
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, 2012, 2011 and 2010 were \$227,353, \$205,441, and \$133, 714, respectively, which equaled the required contribution for each year.

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**NOTE 11: COMMITMENTS**

The County's commitments as of June 30, 2012 are as follows:

<u>Project</u>	<u>Total Project Budget</u>	<u>Costs Incurred</u>	<u>Unexpended Project Balance</u>
Loop Road - Corridor Acquisition (461)	16,421,436	594,094	\$ 15,827,342
Jail Expansion (447)	8,000,000	7,431,124	568,876
Artesia Shooting Range (472)	430,000	216,080	213,920
Malaga Water System (488)	936,910	794,710	142,200
Artesia Office Remodel (442)	3,066,417	286,076	2,780,341
Eddy County Rehab Center (440)	1,498,500	1,456,073	42,427
Total Commitments			<u>\$ 19,575,106</u>

**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.

**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, 2012:

State Homeland Security Program (528)	\$ (47,417)
Cottonwood VFD 10/11 (646)	(276)
Joel VFD 10/11 (648)	(410)
La Huerta VFD 10/11 (649)	(601)
Malaga VFD 10/11 (653)	<u>(942)</u>
Total Deficit Fund Balances	<u>\$ (49,646)</u>

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.

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**NOTE 13: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES (continued)**

B. Excess of expenditures over appropriations - The following funds have expenditures in excess of approved budgetary appropriations for the year ended June 30, 2012:

Correction Fees (451)	14,796
09 HIDTA Recovery Act Grant (486)	7,674
Edward Byrne- Region VI ARRA (487)	5,677
Edward Byrne- Region VI (497)	<u>71,185</u>
 Total Governmental Funds	 <u>\$ 99,332</u>

C. Designated cash appropriations in excess of available balances. The following funds had designated cash appropriations in excess of available balances for the year ended June 30, 2012.

	Designated Cash	Beginning Year Cash & A/R Available	Cash Appropriation in Excess of Available Cash
Law Enforcement Protection Act (450)	1,800	-	1,800
Eddy County DWI (485)	17,942	13,605	4,337
Hazmat Truck & Trailer Grant (514)	32,153	20,429	11,724

**NOTE 14: CONCENTRATIONS**

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

**NOTE 15: RESTRICTED NET ASSETS**

The government-wide Statement of Net Assets reports \$47,900,942 of restricted net assets, all of which is restricted by enabling legislation. See pages 69 through 79 for descriptions of the related restrictions for special revenue and capital projects funds.

**NOTE 16: SUBSEQUENT EVENTS**

The date to which events occurring after June 30, 2012, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is April 23, 2013, which is the date on which the financial statements were available to be issued.

**NOTE 17: SUBSEQUENT PRONOUNCEMENTS**

In November 2010, GASB Statement No. 60 *Accounting and Financial Reporting for Service Concession Arrangements*, Effective Date: For financial statements for periods beginning after December 15, 2011. The provisions of this Statement generally are required to be applied retroactively for all periods presented. The County is still evaluating the possible effects of this standard.



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**NOTE 17: SUBSEQUENT PRONOUNCEMENTS**

In November 2010, GASB Statement No. 61 *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2012. Earlier application is encouraged. The standard is expected to have no effect on the County in upcoming years.

In December 2010, GASB Statement No. 62 *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, Effective Date: The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011. Earlier application is encouraged. The provisions of this Statement generally are required to be applied retroactively for all periods presented. The County will implement this standard during fiscal year June 30, 2013.

In June 2011, GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* Effective Date: The provisions of Statement 63 are effective for financial statements for periods beginning after December 15, 2011, with earlier application encouraged. The standard is expected to have no effect on the County in upcoming years.

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

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

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

In June 2012, Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statements No. 27*, Effective Date: The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2014. Earlier application is encouraged. The standard is expected to have no effect on the County in upcoming years.

**NOTE 18: RELATED PARTIES**

During fiscal year ending June 30, 2012 the County purchased pharmaceuticals and supplies under contract from three pharmacies for which a county commissioner has a financial interest in. The dollar amount of transactions for fiscal year ending June 30, 2012 totaled \$153,303. There were no amounts due to the pharmacies as of June 30, 2012.

**NOTE 19: FUND BALANCES/NET ASSETS RECLASSIFICATIONS**

The County adjusted beginning fund balances for the HIDTA, 09 HIDTA Recovery Act Grant- ARRA, Edward Byrne-Region VI ARRA, Region VI Cops Meth Grant, and Edward Byrne- Region VI special revenue funds and Net Assets due to incorrectly including these funds as agency funds in prior years. The funds should be and are reported in the fund financial statements as special revenue funds. This adjustment was for a total of \$112,234. The result of this adjustment increased beginning Net Assets from \$111,183,900 to \$111,296,134 as reported at Exhibit A-2, and has increased beginning total fund balance from \$52,111,008 to \$52,223,242 as noted at Exhibit B-2. In addition, budgetary comparisons statements that relate to these funds reflect the beginning fund balance adjustments.

**SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS**

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**SPECIAL REVENUE FUNDS**

**Road Fund (402)** - 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.

**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)

**Recreation (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)

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

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**SPECIAL REVENUE FUNDS (Continued)**

**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.

**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.

**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.

**HIDTA (425)** – To account for federal grants 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.

**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.

**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.

**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 (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.

**Healthier Services (434)** – To account for General Fund transfers to cover salary, benefits, & operations of the Indigent Program.

**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.

**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.

**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.

**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).

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**SPECIAL REVENUE FUNDS (Continued)**

**Correction Fees (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.

**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.

**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.

**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 – 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.

**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.

**Legis – Appropriations (480)** – 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.

**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).

**09 HIDTA Recovery Act Grant (486)** - Grant funding for the Pecos Valley Drug Task Force received under the 09 Recovery Act: Edward Byrne Memorial Justice Assistance Program. A-09-152.

**Edward Byrne- Region VI ARRA (487)** – 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.

**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.

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**SPECIAL REVENUE FUNDS (Continued)**

**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.

**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.

**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.

**Region VI Cops Meth Grant (496)** - 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.

**Edward Byrne- Region VI (497)** - To account for activities related to drug task force law enforcement in the Region VI area.

**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.

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

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

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

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

**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.

**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.

**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) below. A-10-04.

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

**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.

**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.

**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.

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**SPECIAL REVENUE FUNDS (Continued)**

**Fire Excise Reserve (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.

**DOT Hazmat Training Grant (527)** – Department of Transportation funds related to training on situations dealing with the management of hazardous materials.

**State Homeland Security Program (528)** – Funds used for the purchase of ballistic vests/shields for the Sheriff’s Department and a satellite phone, data service, and equipment for a mobile command post.

**DWI Client Fees (530)** – Created to account for fees collected from DWI clients. The funds are used to pay for the DWI/MIP Screening and assessment coordinator fees.

**DWI DARE Donations (531)** – Created to account for DWI/DARE public donations for the programs. These donation monies are used to provide water and sandwiches for officers working the checkpoints and other patrols.

**DWI Grant (532)** – Created to account for the DWI Grant from the State of New Mexico. Funds are used for the DWI counselor salaries and Accudetox services for clients.

**DWI School (533)** – Created to account for fees for DWI offenders who were sentenced to DWI School.

**Sheriff Special Account (535)** – Created to account for off site checking account for Sheriff’s Office forfeitures in order to show on Treasurer’s Report per FY 2011 audit finding..

**Southwest Border Prosecution Initiative (540)** – Federal grant to reimburse County governments for costs associated with housing & processing of federally deferred criminal cases..

**Fire Excise Tax – Gross Receipts (550)** - This fund is used to account for gross receipts taxes imposed at .25% outside the boundaries of incorporated areas to be used for operations or capital outlay for Eddy County independent fire districts.

**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.

**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.



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**SPECIAL REVENUE FUNDS (Continued)**

**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.

**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 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 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.

**Happy Valley VFD 08/09 (613)** – 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 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.

**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.

**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 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.

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**SPECIAL REVENUE FUNDS (Continued)**

**Otis VFD 08/09 (625)** – 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.

**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.

**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 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.

**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.

**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.

**Atoka VFD 10/11 (645)** – 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 VFD 10/11 (646)** – 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 VFD 10/11 (647)** – 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 VFD 10/11 (648)** – 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 VFD 10/11 (649)** – 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.

**Loco Hills VFD 10/11 (651)** – 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 VFD 10/11 (652)** – 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.

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**SPECIAL REVENUE FUNDS (Continued)**

**Malaga VFD 10/11 (653)** – 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.

**Queen VFD 10/11 (654)** – 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 VFD 10/11 (655)** – 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.

**Sun Country VFD 10/11 (656)** – 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.

**Administration Fire Funds 10/11 (657)** – 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 10/11 (658)** – 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 10/11 (659)** – 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 10/11 (660)** – 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 10/11 (661)** – 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 10/11 (662)** – 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 10/11 (663)** – 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 10/11 (664)** – 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 10/11 (665)** – 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 10/11 (666)** – 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.

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**SPECIAL REVENUE FUNDS (Continued)**

**EMS – Riverside 10/11 (667)** – 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 10/11 (668)** – 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.

**2009 EMPG Exercise Grant (670)** - one year reimbursement grant. Funds received were used to test local agencies' emergency response capabilities by preparing an exercise during the July 4<sup>th</sup> activities in Carlsbad during the FY11 fiscal year.

**Atoka VFD 11/12 (671)** – 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 VFD 11/12 (672)** – 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 VFD 11/12 (673)** – 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 VFD 11/12 (674)** – 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 VFD 11/12 (675)** – 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.

**Loco Hills VFD 11/12 (676)** – 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 VFD 11/12 (677)** – 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.

**Malaga VFD 11/12 (678)** – 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.

**Queen VFD 11/12 (679)** – 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 VFD 11/12 (680)** – 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.

**Sun Country VFD 11/12 (681)** – 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.

**Administration Fire Funds 11/12 (682)** – 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 11/12 (683)** – 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 Fund Descriptions  
June 30, 2012

**SPECIAL REVENUE FUNDS (Continued)**

**EMS – Cottonwood 11/12 (684)** – 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 11/12 (685)** – 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 11/12 (686)** – 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 11/12 (687)** – 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 11/12 (688)** – 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 11/12 (689)** – 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 11/12 (690)** – 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 11/12 (691)** – 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 – Riverside 11/12 (692)** – 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 11/12 (693)** – 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.

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**STATE OF NEW MEXICO**  
Eddy County  
Nonmajor Fund Descriptions  
June 30, 2012

**CAPITAL PROJECTS FUNDS**

**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.

**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.

**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 Suboffice.

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

**Jail Expansion Reserve Fund (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.

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

**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.

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

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

**Sheriff’s Building (536)** – Surplus funds set aside for the new Sheriff’s office facility designed to replace the current space at the Courthouse.

**Storage Facility (537)** – Surplus funds set aside for the construction of a new storage facility for Eddy County’s documents.

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	402	403	404	405
<b>ASSETS</b>	Road	Farm and Range	Recreation	Environment GRT
Cash and short-term investments	\$ 4,480,349	\$ 4,217	\$ 22,651	\$ 2,194,919
Receivables:				
Other taxes receivable	100,638	-	-	161,517
Intergovernmental	26,292	-	-	-
Other receivables	-	-	-	10,300
<i>Total assets</i>	<u>\$ 4,607,279</u>	<u>\$ 4,217</u>	<u>\$ 22,651</u>	<u>\$ 2,366,736</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 57,686	\$ -	\$ -	\$ 226,182
Accrued expenses	66,343	-	-	12,941
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>124,029</u>	<u>-</u>	<u>-</u>	<u>239,123</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	4,217	-	2,127,613
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Road maintenance	3,301,833	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	22,651	-
Minimum fund balance	1,181,417	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>4,483,250</u>	<u>4,217</u>	<u>22,651</u>	<u>2,127,613</u>
<i>Total liabilities and fund balances</i>	<u>\$ 4,607,279</u>	<u>\$ 4,217</u>	<u>\$ 22,651</u>	<u>\$ 2,366,736</u>

The accompanying notes are an integral part of these financial statements





**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	413	415	416	417
	Otis Fire	Property Valuation	EMS- Akota	EMS- Loco Hills
<b>ASSETS</b>				
Cash and short-term investments	\$ 8,647	\$ 938,291	\$ -	\$ -
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 8,647</u>	<u>\$ 938,291</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 17,513	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>17,513</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	8,647	920,778	-	-
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>8,647</u>	<u>920,778</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 8,647</u>	<u>\$ 938,291</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	425	426	427	429
	HIDTA	EMS- Riverside	EMS- Cottonwood	G.I.S. Grant
<b>ASSETS</b>				
Cash and short-term investments	\$ 61,864	\$ 2,954	\$ 5,296	\$ 404,943
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	226,413	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 288,277</u>	<u>\$ 2,954</u>	<u>\$ 5,296</u>	<u>\$ 404,943</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 14,445	\$ -	\$ -	\$ -
Accrued expenses	4,985	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>19,430</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	268,847	2,954	5,296	404,943
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>268,847</u>	<u>2,954</u>	<u>5,296</u>	<u>404,943</u>
<i>Total liabilities and fund balances</i>	<u>\$ 288,277</u>	<u>\$ 2,954</u>	<u>\$ 5,296</u>	<u>\$ 404,943</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
430	432	434	438	444	449
County Clerk Recording and Filing	Treasurer's Collection	Healthier Services	Artesia Motor Vehicle	EMS- Careplus Ambulance	EMS- White's City
\$ 272,682	\$ 18,402	\$ 1,497,839	\$ 49,243	\$ 221	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 272,682</u>	<u>\$ 18,402</u>	<u>\$ 1,497,839</u>	<u>\$ 49,243</u>	<u>\$ 221</u>	<u>\$ -</u>
\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,338	6,081	-	-
-	-	-	-	-	-
<u>173</u>	<u>-</u>	<u>3,338</u>	<u>6,081</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	221	-
-	-	1,494,501	-	-	-
-	-	-	-	-	-
272,509	18,402	-	43,162	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>272,509</u>	<u>18,402</u>	<u>1,494,501</u>	<u>43,162</u>	<u>221</u>	<u>-</u>
<u>\$ 272,682</u>	<u>\$ 18,402</u>	<u>\$ 1,497,839</u>	<u>\$ 49,243</u>	<u>\$ 221</u>	<u>\$ -</u>

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	450	451	452	453
	Law Enforcement Protection Act	Correction Fees	Law Enforcement Traffic Safety Grant	Jail Improvements Phone- Prisoners
<b>ASSETS</b>				
Cash and short-term investments	\$ 83	\$ 146,739	\$ 16,067	\$ 296,090
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 83</u>	<u>\$ 146,739</u>	<u>\$ 16,067</u>	<u>\$ 296,090</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 36,120	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>36,120</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	83	110,619	16,067	296,090
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>83</u>	<u>110,619</u>	<u>16,067</u>	<u>296,090</u>
<i>Total liabilities and fund balances</i>	<u>\$ 83</u>	<u>\$ 146,739</u>	<u>\$ 16,067</u>	<u>\$ 296,090</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	480	483	485	486
	Legis- Appropriation	Legis- Art Horse Council	Eddy County DWI Fund	09 HIDTA Recovery Act Grant
<b>ASSETS</b>				
Cash and short-term investments	\$ 4,536	\$ 9,219	\$ 11,991	\$ 10,099
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 4,536</u>	<u>\$ 9,219</u>	<u>\$ 11,991</u>	<u>\$ 10,099</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 34	\$ -
Accrued expenses	-	-	6,854	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>6,888</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	4,536	9,219	-	-
Public safety	-	-	5,103	10,099
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>4,536</u>	<u>9,219</u>	<u>5,103</u>	<u>10,099</u>
<i>Total liabilities and fund balances</i>	<u>\$ 4,536</u>	<u>\$ 9,219</u>	<u>\$ 11,991</u>	<u>\$ 10,099</u>

The accompanying notes are an integral part of these financial statements





**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	497	500	503	504
	Edward Byrne - Region VI	Civil Emergency	Hazmat Training Grant	HSEEP Grant
<b>ASSETS</b>				
Cash and short-term investments	\$ 67,626	\$ 53,641	\$ 1	\$ 15,796
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	18,761	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 86,387</u>	<u>\$ 53,641</u>	<u>\$ 1</u>	<u>\$ 15,796</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 183	\$ 706	\$ -	\$ -
Accrued expenses	-	8,387	-	-
Interfund payable	-	0	-	-
<i>Total liabilities</i>	<u>183</u>	<u>9,093</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	86,204	44,548	1	15,796
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>86,204</u>	<u>44,548</u>	<u>1</u>	<u>15,796</u>
<i>Total liabilities and fund balances</i>	<u>\$ 86,387</u>	<u>\$ 53,641</u>	<u>\$ 1</u>	<u>\$ 15,796</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	520	522	523	525
	WIPP Hazmat Grant	Legis- Consolidated Dispatch	Legis- Loop Road	Fire Excise Reserve
<b>ASSETS</b>				
Cash and short-term investments	\$ 50,805	\$ 29,310	\$ 37,286	\$ 500,000
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 50,805</u>	<u>\$ 29,310</u>	<u>\$ 37,286</u>	<u>\$ 500,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	500,000
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	37,286	-
Public safety	50,805	29,310	-	-
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>50,805</u>	<u>29,310</u>	<u>37,286</u>	<u>500,000</u>
<i>Total liabilities and fund balances</i>	<u>\$ 50,805</u>	<u>\$ 29,310</u>	<u>\$ 37,286</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
<u>527</u>	<u>528</u>	<u>530</u>	<u>531</u>	<u>532</u>	<u>533</u>
<u>DOT Hazmat Training Grant</u>	<u>State Homeland Security Program</u>	<u>DWI Client Fees</u>	<u>DWI DARE Donations</u>	<u>DWI Grant</u>	<u>DWI School</u>
\$ -	\$ -	\$ 7,893	\$ 4,082	\$ 23,800	\$ 39,999
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,893</u>	<u>\$ 4,082</u>	<u>\$ 23,800</u>	<u>\$ 39,999</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	47,417	-	-	-	-
<u>-</u>	<u>47,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,893	4,082	23,800	39,999
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(47,417)	-	-	-	-
<u>-</u>	<u>(47,417)</u>	<u>7,893</u>	<u>4,082</u>	<u>23,800</u>	<u>39,999</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,893</u>	<u>\$ 4,082</u>	<u>\$ 23,800</u>	<u>\$ 39,999</u>

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	535	540	550	551
	Sheriff Special Account-WCB	Southwest Border Prosecution Initiative	Fire Excise Tax- Gross Receipts	Fire Excise- Queen
<b>ASSETS</b>				
Cash and short-term investments	\$ 6,027	\$ 310,284	\$ 3,875,405	\$ 209,388
Receivables:				
Other taxes receivable	-	-	189,945	10,553
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 6,027</u>	<u>\$ 310,284</u>	<u>\$ 4,065,350</u>	<u>\$ 219,941</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	6,027	310,284	4,065,350	219,941
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>6,027</u>	<u>310,284</u>	<u>4,065,350</u>	<u>219,941</u>
<i>Total liabilities and fund balances</i>	<u>\$ 6,027</u>	<u>\$ 310,284</u>	<u>\$ 4,065,350</u>	<u>\$ 219,941</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	558	559	560	561
	Fire Excise- Otis	Fire Excise- White's City	Fire Excise- Riverside	Fire Excise- Administration
<b>ASSETS</b>				
Cash and short-term investments	\$ 526,782	\$ 115,809	\$ 503,496	\$ 127,351
Receivables:				
Other taxes receivable	10,553	-	10,553	6,461
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 537,335</u>	<u>\$ 115,809</u>	<u>\$ 514,049</u>	<u>\$ 133,812</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	537,335	115,809	514,049	133,812
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>537,335</u>	<u>115,809</u>	<u>514,049</u>	<u>133,812</u>
<i>Total liabilities and fund balances</i>	<u>\$ 537,335</u>	<u>\$ 115,809</u>	<u>\$ 514,049</u>	<u>\$ 133,812</u>

The accompanying notes are an integral part of these financial statements



Special Revenue					
562	563	564	565	606	607
Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Sun Country	Fire Excise- Malaga	Atoka VFD 09/10	Atoka VFD 08/09
\$ 144,404	\$ 206,857	\$ 170,866	\$ 137,799	\$ 88,754	\$ 49,772
5,276	5,276	10,553	10,553	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 149,680</u>	<u>\$ 212,133</u>	<u>\$ 181,419</u>	<u>\$ 148,352</u>	<u>\$ 88,754</u>	<u>\$ 49,772</u>
\$ -	\$ 20,000	\$ -	\$ 15,918	\$ 855	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	20,000	-	15,918	855	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
149,680	192,133	181,419	132,434	87,899	49,772
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>149,680</u>	<u>192,133</u>	<u>181,419</u>	<u>132,434</u>	<u>87,899</u>	<u>49,772</u>
<u>\$ 149,680</u>	<u>\$ 212,133</u>	<u>\$ 181,419</u>	<u>\$ 148,352</u>	<u>\$ 88,754</u>	<u>\$ 49,772</u>

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	608	609	610	612
	Atoka VFD 07/08	Cottonwood VFD 09/10	Cottonwood VFD 08/09	Happy Valley VFD 09/10
<b>ASSETS</b>				
Cash and short-term investments	\$ 189,432	\$ -	\$ -	\$ -
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 189,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	189,432	-	-	-
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>189,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 189,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
613	615	618	619	620	621
Happy Valley VFD 08/09	Joel VFD 09/10	La Huerta VFD 09/10	La Huerta VFD 08/09	La Huerta VFD 07/08	Loco Hills VFD 09/10
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	622	623	624	625
	Loco Hills VFD 08/09	Loco Hills VFD 07/08	Otis VFD 09/10	Otis VFD 08/09
<b>ASSETS</b>				
Cash and short-term investments	\$ -	\$ 5,342	\$ 31,847	\$ 28,385
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 5,342</u>	<u>\$ 31,847</u>	<u>\$ 28,385</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	5,342	31,847	28,385
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>5,342</u>	<u>31,847</u>	<u>28,385</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 5,342</u>	<u>\$ 31,847</u>	<u>\$ 28,385</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	639	640	642	645
	Malaga VFD 09/10	Malaga VFD 08/09	Administration Fire Funds 09/10	Atoka VFD 10/11
<b>ASSETS</b>				
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 29,127
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,127</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	29,127
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,127</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,127</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	653	654	655	656
	Malaga VFD 10/11	Queen VFD 10/11	Riverside VFD 10/11	Sun Country VFD 10/11
<b>ASSETS</b>				
Cash and short-term investments	\$ -	\$ 16,025	\$ 14,310	\$ 59,571
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 16,025</u>	<u>\$ 14,310</u>	<u>\$ 59,571</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 942	\$ -	\$ 583	\$ 120
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>942</u>	<u>-</u>	<u>583</u>	<u>120</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	16,025	13,727	59,451
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	(942)	-	-	-
<i>Total fund balances</i>	<u>(942)</u>	<u>16,025</u>	<u>13,727</u>	<u>59,451</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 16,025</u>	<u>\$ 14,310</u>	<u>\$ 59,571</u>

The accompanying notes are an integral part of these financial statements





**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	663	664	665	666
	EMS-Loce Hills 10/11	EMS-Otis 10/11	EMS-Malaga 10/11	EMS-Queen 10/11
<b>ASSETS</b>				
Cash and short-term investments	\$ 3,574	\$ 563	\$ 2	\$ 1,994
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 3,574</u>	<u>\$ 563</u>	<u>\$ 2</u>	<u>\$ 1,994</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	3,574	563	2	1,994
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>3,574</u>	<u>563</u>	<u>2</u>	<u>1,994</u>
<i>Total liabilities and fund balances</i>	<u>\$ 3,574</u>	<u>\$ 563</u>	<u>\$ 2</u>	<u>\$ 1,994</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
667	668	670	671	672	673
EMS-Riverside 10/11	EMS-Sun Country 10/11	2009 EMPG Exercise Grant	Atoka VFD 11/12	Cottonwood VFD 11/12	Happy Valley VFD 11/12
\$ 1,609	\$ 2,902	\$ -	\$ 30,518	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,609</u>	<u>\$ 2,902</u>	<u>\$ -</u>	<u>\$ 30,518</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 48	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	48	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,609	2,902	-	30,470	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,609</u>	<u>2,902</u>	<u>-</u>	<u>30,470</u>	<u>-</u>	<u>-</u>
<u>\$ 1,609</u>	<u>\$ 2,902</u>	<u>\$ -</u>	<u>\$ 30,518</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	674	675	676	677
	Joel VFD 11/12	La Huerta VFD 11/12	Loco Hills VFD 11/12	Otis VFD 11/12
<b>ASSETS</b>				
Cash and short-term investments	\$ 1,031	\$ 46,387	\$ 118	\$ 69,534
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 1,031</u>	<u>\$ 46,387</u>	<u>\$ 118</u>	<u>\$ 69,534</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 282	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>282</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	1,031	46,105	118	69,534
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1,031</u>	<u>46,105</u>	<u>118</u>	<u>69,534</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,031</u>	<u>\$ 46,387</u>	<u>\$ 118</u>	<u>\$ 69,534</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Special Revenue			
	684	685	686	687
	EMS- Cottonwood 11/12	EMS-Happy Valley 11/12	EMS-Joel 11/12	EMS-La Huerta 11/12
<b>ASSETS</b>				
Cash and short-term investments	\$ -	\$ 1,605	\$ -	\$ 19
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ -</u>	<u>\$ 19</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	1,605	-	19
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>-</u>	<u>1,605</u>	<u>-</u>	<u>19</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ -</u>	<u>\$ 19</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

	Capital Projects			
	439	440	441	442
	N. Eddy County Public Safety Reserve	Drug Rehab Center Reserve	Clerks Office Remodel Reserve	Artesia Satellite Office Remodel Reserve
<b>ASSETS</b>				
Cash and short-term investments	\$ 1	\$ 202,600	\$ 4,839	\$ 3,018,710
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 1</u>	<u>\$ 202,600</u>	<u>\$ 4,839</u>	<u>\$ 3,018,710</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 69,913	\$ -	\$ 53,350
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>69,913</u>	<u>-</u>	<u>53,350</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	1	132,687	4,839	2,965,360
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1</u>	<u>132,687</u>	<u>4,839</u>	<u>2,965,360</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1</u>	<u>\$ 202,600</u>	<u>\$ 4,839</u>	<u>\$ 3,018,710</u>

The accompanying notes are an integral part of these financial statements



Capital Projects					
443	447	454	455	462	463
Courtroom Remodel	Jail Expansion Reserve Fund	Health Office Reserve	Construction Fund	Financial System Replacement Reserve	Computer Network Replacement
\$ 1,067	\$ 576,045	\$ -	\$ -	\$ 354,266	\$ 87,358
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,067</u>	<u>\$ 576,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,266</u>	<u>\$ 87,358</u>
\$ -	\$ -	\$ -	\$ -	\$ 9,963	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	9,963	-
-	-	-	-	-	-
1,067	576,045	-	-	344,303	87,358
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,067</u>	<u>576,045</u>	<u>-</u>	<u>-</u>	<u>344,303</u>	<u>87,358</u>
<u>\$ 1,067</u>	<u>\$ 576,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,266</u>	<u>\$ 87,358</u>

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**STATE OF NEW MEXICO**  
Eddy County  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement A-1  
(Page 18 of 18)

	Capital Projects			
	464	536	537	
	Administration Building Remodel	Sheriff's Building	Storage Facility	Total Nonmajor Government Funds
<b>ASSETS</b>				
Cash and short-term investments	\$ -	\$ 1,977,428	\$ 500,000	\$ 30,444,443
Receivables:				
Other taxes receivable	-	-	-	966,053
Intergovernmental	-	-	-	271,466
Other receivables	-	-	-	10,300
Interfund receivable	-	-	-	-
	-	-	-	-
<i>Total assets</i>	\$ -	\$ 1,977,428	\$ 500,000	\$ 31,692,262
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ 597,246
Accrued expenses	-	-	-	108,929
Interfund payable	-	-	-	47,417
	-	-	-	753,592
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	500,000
Restricted for:				
Environmental	-	-	-	2,131,830
Capital projects and purchases	-	1,977,428	500,000	6,694,738
Public safety	-	-	-	12,313,515
Health and welfare	-	-	-	4,394,716
Road maintenance	-	-	-	3,301,833
General County operations	-	-	-	334,073
Recreation and promotion	-	-	-	136,194
Minimum fund balance	-	-	-	1,181,417
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	(49,646)
	-	1,977,428	500,000	30,938,670
<i>Total fund balances</i>	-	1,977,428	500,000	30,938,670
<i>Total liabilities and fund balances</i>	\$ -	\$ 1,977,428	\$ 500,000	\$ 31,692,262

The accompanying notes are an integral part of these financial statements

**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, 2012

	Special Revenue			
	402	403	404	405
	Road	Farm and Range	Recreation	Environment GRT
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	1,888,047
Gasoline and motor vehicle	1,172,484	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	31,866	-	-
Federal capital grants	-	-	-	-
State operating grants	352,107	-	-	955,287
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	515,746
Miscellaneous	55,350	-	-	2,442
<i>Total revenues</i>	<u>1,579,941</u>	<u>31,866</u>	<u>-</u>	<u>3,361,522</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	4,334,992	72,000	-	-
Health and welfare	-	-	-	1,699,205
Culture and recreation	-	-	16,208	-
Debt service:				
Principal	-	-	-	216,313
Interest	-	-	-	37,336
Payments to subrecipients	-	-	-	-
Capital outlay	390,677	-	-	-
<i>Total expenditures</i>	<u>4,725,669</u>	<u>72,000</u>	<u>16,208</u>	<u>1,952,854</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,145,728)</u>	<u>(40,134)</u>	<u>(16,208)</u>	<u>1,408,668</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	3,200,000	18,000	17,000	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,200,000</u>	<u>18,000</u>	<u>17,000</u>	<u>-</u>
<i>Net change in fund balance</i>	54,272	(22,134)	792	1,408,668
<i>Fund balance - beginning of year</i>	4,428,978	26,351	21,859	718,945
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	<u>4,428,978</u>	<u>26,351</u>	<u>21,859</u>	<u>718,945</u>
<i>Fund balance - end of year</i>	<u>\$ 4,483,250</u>	<u>\$ 4,217</u>	<u>\$ 22,651</u>	<u>\$ 2,127,613</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
406	407	408	409	410	411
County Indigent	Atoka Fire	Cottonwood Fire	Happy Valley Fire	Joel Fire	La Huerta Fire
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,160,222	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,000	-	-	-	-	-
-	-	-	-	-	-
81,471	-	-	1,500	-	-
4,256,693	-	-	1,500	-	-
-	-	-	-	-	-
-	-	23,292	686	120	-
-	-	-	-	-	-
3,689,209	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,689,209	-	23,292	686	120	-
567,484	-	(23,292)	814	(120)	-
289,000	-	-	-	-	-
-	-	-	-	-	-
289,000	-	-	-	-	-
856,484	-	(23,292)	814	(120)	-
2,029,204	968	23,292	5,362	22,123	5,317
-	-	-	-	-	-
2,029,204	968	23,292	5,362	22,123	5,317
\$ 2,885,688	\$ 968	\$ -	\$ 6,176	\$ 22,003	\$ 5,317

**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, 2012

	Special Revenue			
	413	415	416	417
	Otis Fire	Property Valuation	EMS- Akota	EMS- Loco Hills
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ 280,572	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	1,000	-	-
<i>Total revenues</i>	<u>-</u>	<u>281,572</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	137,626	-	-
Public safety	260	-	28	1,718
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	43,520	-	-
<i>Total expenditures</i>	<u>260</u>	<u>181,146</u>	<u>28</u>	<u>1,718</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(260)</u>	<u>100,426</u>	<u>(28)</u>	<u>(1,718)</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>(260)</u>	<u>100,426</u>	<u>(28)</u>	<u>(1,718)</u>
<i>Fund balance - beginning of year</i>	<u>8,907</u>	<u>820,352</u>	<u>28</u>	<u>1,718</u>
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>8,907</u>	<u>820,352</u>	<u>28</u>	<u>1,718</u>
<i>Fund balance - end of year</i>	<u>\$ 8,647</u>	<u>\$ 920,778</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



**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, 2012

	Special Revenue			
	425	426	427	429
	HIDTA	EMS- Riverside	EMS- Cottonwood	G.I.S. Grant
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	5,768
Intergovernmental:				
Federal operating grants	527,276	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	5,000
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>527,276</u>	<u>-</u>	<u>-</u>	<u>10,768</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	23,385
Public safety	400,302	1,990	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	17,565	-	-	-
<i>Total expenditures</i>	<u>417,867</u>	<u>1,990</u>	<u>-</u>	<u>23,385</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>109,409</u>	<u>(1,990)</u>	<u>-</u>	<u>(12,617)</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>109,409</u>	<u>(1,990)</u>	<u>-</u>	<u>(12,617)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>4,944</u>	<u>5,296</u>	<u>417,560</u>
<i>Fund balance - reclassification (Note 19)</i>	<u>159,438</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>159,438</u>	<u>4,944</u>	<u>5,296</u>	<u>417,560</u>
<i>Fund balance - end of year</i>	<u>\$ 268,847</u>	<u>\$ 2,954</u>	<u>\$ 5,296</u>	<u>\$ 404,943</u>

The accompanying notes are an integral part of these financial statements



Special Revenue					
430	432	434	438	444	449
County Clerk Recording and Filing	Treasurer's Collection	Healthier Services	Artesia Motor Vehicle	EMS- Careplus Ambulance	EMS- White's City
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	26,111	-	-
-	-	-	-	-	-
-	-	251,563	-	9,469	-
-	-	-	-	-	-
87,073	-	-	-	-	-
-	-	-	108,455	-	-
-	9,511	-	457	-	-
<u>87,073</u>	<u>9,511</u>	<u>251,563</u>	<u>135,023</u>	<u>9,469</u>	<u>-</u>
15,159	8,317	-	236,338	-	-
-	-	-	-	9,248	-
-	-	-	-	-	-
-	-	392,065	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,159</u>	<u>8,317</u>	<u>392,065</u>	<u>236,338</u>	<u>9,248</u>	<u>-</u>
<u>71,914</u>	<u>1,194</u>	<u>(140,502)</u>	<u>(101,315)</u>	<u>221</u>	<u>-</u>
-	-	-	94,000	-	-
-	-	-	-	-	(738)
-	-	-	94,000	-	(738)
71,914	1,194	(140,502)	(7,315)	221	(738)
200,595	17,208	1,635,003	50,477	-	738
-	-	-	-	-	-
<u>200,595</u>	<u>17,208</u>	<u>1,635,003</u>	<u>50,477</u>	<u>-</u>	<u>738</u>
<u>\$ 272,509</u>	<u>\$ 18,402</u>	<u>\$ 1,494,501</u>	<u>\$ 43,162</u>	<u>\$ 221</u>	<u>\$ -</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, 2012

	Special Revenue			
	450	451	452	453
	Law Enforcement Protection Act	Correction Fees	Law Enforcement Traffic Safety Grant	Jail Improvements Phone- Prisoners
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	48,800	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	256,518	-	68,241
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	803
<i>Total revenues</i>	<u>48,800</u>	<u>256,518</u>	<u>-</u>	<u>69,044</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	48,717	474,583	774	52,954
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	78,959
<i>Total expenditures</i>	<u>48,717</u>	<u>474,583</u>	<u>774</u>	<u>131,913</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>83</u>	<u>(218,065)</u>	<u>(774)</u>	<u>(62,869)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	160,000	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>83</u>	<u>(58,065)</u>	<u>(774)</u>	<u>(62,869)</u>
<i>Fund balance - beginning of year</i>	-	168,684	16,841	358,959
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	<u>-</u>	<u>168,684</u>	<u>16,841</u>	<u>358,959</u>
<i>Fund balance - end of year</i>	<u>\$ 83</u>	<u>\$ 110,619</u>	<u>\$ 16,067</u>	<u>\$ 296,090</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
457	467	470	472	478	479
Detention Concession	Legis- Artesia Meal Site	Legis- Morningside	Legis- Artesia Shooting Range	Legis- Big Brother/Sister	Lodger's Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	48,614
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,412	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,156	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>28,156</u>	<u>-</u>	<u>-</u>	<u>2,412</u>	<u>-</u>	<u>48,614</u>
-	-	-	-	-	-
29,155	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	67,538	-	-
<u>29,155</u>	<u>-</u>	<u>-</u>	<u>67,538</u>	<u>-</u>	<u>2,500</u>
(999)	-	-	(65,126)	-	46,114
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
(999)	-	-	(65,126)	-	46,114
95,198	9,654	22,632	87,449	14,527	67,429
-	-	-	-	-	-
<u>95,198</u>	<u>9,654</u>	<u>22,632</u>	<u>87,449</u>	<u>14,527</u>	<u>67,429</u>
<u>\$ 94,199</u>	<u>\$ 9,654</u>	<u>\$ 22,632</u>	<u>\$ 22,323</u>	<u>\$ 14,527</u>	<u>\$ 113,543</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, 2012

	Special Revenue			
	480	483	485	486
	Legis- Appropriation	Legis- Art Horse Council	Eddy County DWI Fund	09 HIDTA Recovery Act Grant
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	378,139	61,981
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>378,139</u>	<u>61,981</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	371,760	1,823
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	4,170
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>371,760</u>	<u>5,993</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>6,379</u>	<u>55,988</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	120,000
Operating transfers out	-	-	(12,783)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(12,783)</u>	<u>120,000</u>
<i>Net change in fund balance</i>	-	-	(6,404)	175,988
<i>Fund balance - beginning of year</i>	4,536	9,219	11,507	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	(165,889)
<i>Fund balance - beginning of year, reclassified</i>	<u>4,536</u>	<u>9,219</u>	<u>11,507</u>	<u>(165,889)</u>
<i>Fund balance - end of year</i>	<u>\$ 4,536</u>	<u>\$ 9,219</u>	<u>\$ 5,103</u>	<u>\$ 10,099</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
487	488	489	490	495	496
Edward Byrne - Region VI ARRA	Malaga Water System	Secure Rural Schools	Traffic Safety	Local Law Enforcement Block Grant Fund	Region VI Cops Meth Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
58,686	-	-	18,740	-	-
-	-	-	-	-	-
-	31,311	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
58,686	31,311	-	18,740	-	-
-	-	-	-	-	-
8,129	-	51,291	19,542	-	-
-	27,314	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,065	-	-	-	-	-
54,194	27,314	51,291	19,542	-	-
4,492	3,997	(51,291)	(802)	-	-
-	149	-	14,251	-	25,000
-	-	-	-	-	-
-	149	-	14,251	-	25,000
4,492	4,146	(51,291)	13,449	-	25,000
-	(4,146)	53,915	(5,251)	24,495	-
27,024	-	-	-	-	475
27,024	(4,146)	53,915	(5,251)	24,495	475
\$ 31,516	\$ -	\$ 2,624	\$ 8,198	\$ 24,495	\$ 25,475

**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, 2012

	Special Revenue			
	497	500	503	504
	Edward Byrne - Region VI	Civil Emergency	Hazmat Training Grant	HSEEP Grant
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	141,678	-	132,196	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	98,483	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>141,678</u>	<u>98,483</u>	<u>132,196</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	146,660	411,826	68,664	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>146,660</u>	<u>411,826</u>	<u>68,664</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,982)</u>	<u>(313,343)</u>	<u>63,532</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	419,869	851	-
Operating transfers out	-	(50,742)	(5,000)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>369,127</u>	<u>(4,149)</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(4,982)</u>	<u>55,784</u>	<u>59,383</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	-	(11,236)	(59,382)	15,796
<i>Fund balance - reclassification (Note 19)</i>	<u>91,186</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>91,186</u>	<u>(11,236)</u>	<u>(59,382)</u>	<u>15,796</u>
<i>Fund balance - end of year</i>	<u>\$ 86,204</u>	<u>\$ 44,548</u>	<u>\$ 1</u>	<u>\$ 15,796</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
510	513	514	515	516	519
Civil Emergency Outreach Grant	VFD Firefighter Asst Grant	Hazmat Truck & Trailer Grant	Brine Well Exercise Grant	2010 Interop Communications Grant	SHSGP Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	11,724	-	-	-
-	26,611	-	-	-	154,737
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	26,611	11,724	-	-	154,737
-	-	-	-	-	-
-	25,930	11,724	-	-	19,716
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	25,930	11,724	-	-	19,716
-	-	-	-	-	-
-	681	-	-	-	135,021
-	40,000	-	-	20,352	450
-	-	(20,429)	(740)	-	(20,352)
-	40,000	(20,429)	(740)	20,352	(19,902)
-	40,681	(20,429)	(740)	20,352	115,119
15,365	(6,460)	20,429	740	(20,352)	(115,119)
-	-	-	-	-	-
15,365	(6,460)	20,429	740	(20,352)	(115,119)
\$ 15,365	\$ 34,221	\$ -	\$ -	\$ -	\$ -

**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, 2012

	Special Revenue			
	520	522	523	525
	WIPP Hazmat Grant	Legis-Consolidated Dispatch	Legis- Loop Road	Fire Excise Reserve
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	71,663	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>71,663</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	56,393	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>56,393</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>15,270</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	5,000	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>5,000</u>	<u>-</u>	<u>15,270</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>45,805</u>	<u>29,310</u>	<u>22,016</u>	<u>500,000</u>
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>45,805</u>	<u>29,310</u>	<u>22,016</u>	<u>500,000</u>
<i>Fund balance - end of year</i>	<u>\$ 50,805</u>	<u>\$ 29,310</u>	<u>\$ 37,286</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements



Special Revenue					
527	528	530	531	532	533
DOT Hazmat Training Grant	State Homeland Security Program	DWI Client Fees	DWI DARE Donations	DWI Grant	DWI School
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,900	-	-	-	-	-
-	-	-	-	-	-
-	-	14,990	7,075	39,034	4,738
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,900	-	14,990	7,075	39,034	4,738
-	-	-	-	-	-
22,900	22,567	14,370	7,000	25,000	1,907
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	24,850	-	-	-	-
22,900	47,417	14,370	7,000	25,000	1,907
-	(47,417)	620	75	14,034	2,831
-	-	9,758	3,025	25,000	-
-	-	-	-	-	(251)
-	-	9,758	3,025	25,000	(251)
-	(47,417)	10,378	3,100	39,034	2,580
-	-	(2,485)	982	(15,234)	37,419
-	-	-	-	-	-
-	-	(2,485)	982	(15,234)	37,419
\$ -	\$ (47,417)	\$ 7,893	\$ 4,082	\$ 23,800	\$ 39,999

**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, 2012

	Special Revenue			
	535	540	550	551
		Southwest Border		
	Sheriff Special Account-WCB	Prosecution Initiative	Fire Excise Tax- Gross Receipts	Fire Excise- Queen
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	2,374,546	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	121,602	-	132,424
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	6,027	-	23,000	-
<i>Total revenues</i>	<u>6,027</u>	<u>121,602</u>	<u>2,397,546</u>	<u>132,424</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	448,914	3,897
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	47,531	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>496,445</u>	<u>3,897</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>6,027</u>	<u>121,602</u>	<u>1,901,101</u>	<u>128,527</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	188,682	56,057	-
Operating transfers out	-	-	(700,000)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>188,682</u>	<u>(643,943)</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>6,027</u>	<u>310,284</u>	<u>1,257,158</u>	<u>128,527</u>
<i>Fund balance - beginning of year</i>	-	-	2,808,192	91,414
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	<u>-</u>	<u>-</u>	<u>2,808,192</u>	<u>91,414</u>
<i>Fund balance - end of year</i>	<u>\$ 6,027</u>	<u>\$ 310,284</u>	<u>\$ 4,065,350</u>	<u>\$ 219,941</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
552	553	554	555	556	557
Fire Excise- Atoka	Fire Excise- Cottonwood	Fire Excise- Happy Valley	Fire Excise- Joel	Fire Excise- La Huerta	Fire Excise- Loco Hills
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
132,424	123,464	123,375	123,354	123,354	132,553
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
132,424	123,464	123,375	123,354	123,354	132,553
-	-	-	-	-	-
1,438	30,792	76,609	41,703	14,620	42,953
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	64,796	96,360	27,803	511,210	42,967
1,438	95,588	172,969	69,506	525,830	85,920
-	-	-	-	-	-
130,986	27,876	(49,594)	53,848	(402,476)	46,633
-	-	-	-	300,000	-
-	-	-	-	-	-
-	-	-	-	300,000	-
130,986	27,876	(49,594)	53,848	(102,476)	46,633
163,247	566,754	335,509	279,383	193,516	490,234
-	-	-	-	-	-
163,247	566,754	335,509	279,383	193,516	490,234
\$ 294,233	\$ 594,630	\$ 285,915	\$ 333,231	\$ 91,040	\$ 536,867

**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, 2012

	Special Revenue			
	558	559	560	561
	Fire Excise- Otis	Fire Excise- White's City	Fire Excise- Riverside	Fire Excise- Administration
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	137,170	-	123,354	75,556
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>137,170</u>	<u>-</u>	<u>123,354</u>	<u>75,556</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	12,040	-	11,341	28,793
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	35,738	-	-	58,899
<i>Total expenditures</i>	<u>47,778</u>	<u>-</u>	<u>11,341</u>	<u>87,692</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>89,392</u>	<u>-</u>	<u>112,013</u>	<u>(12,136)</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>	89,392	-	112,013	(12,136)
<i>Fund balance - beginning of year</i>	447,943	115,809	402,036	145,948
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
Fund balance - beginning of year, reclassified	<u>447,943</u>	<u>115,809</u>	<u>402,036</u>	<u>145,948</u>
<i>Fund balance - end of year</i>	<u>\$ 537,335</u>	<u>\$ 115,809</u>	<u>\$ 514,049</u>	<u>\$ 133,812</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
562	563	564	565	606	607
Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Sun Country	Fire Excise- Malaga	Atoka VFD 09/10	Atoka VFD 08/09
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
66,211	66,211	123,394	123,354	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
66,211	66,211	123,394	123,354	-	-
-	-	-	-	-	-
-	27,119	85,952	36,059	855	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	165,349	-	-
-	27,119	85,952	201,408	855	-
66,211	39,092	37,442	(78,054)	(855)	-
-	-	100,000	-	-	-
-	-	(56,057)	-	-	-
-	-	43,943	-	-	-
66,211	39,092	81,385	(78,054)	(855)	-
83,469	153,041	100,034	210,488	88,754	49,772
-	-	-	-	-	-
83,469	153,041	100,034	210,488	88,754	49,772
\$ 149,680	\$ 192,133	\$ 181,419	\$ 132,434	\$ 87,899	\$ 49,772

**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, 2012

	Special Revenue			
	608	609	610	612
	Atoka VFD 07/08	Cottonwood VFD 09/10	Cottonwood VFD 08/09	Happy Valley VFD 09/10
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	19,970
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,970</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	11,516	-	140
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	18,082
Interest	-	-	-	1,748
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	62,693	-
<i>Total expenditures</i>	<u>-</u>	<u>11,516</u>	<u>62,693</u>	<u>19,970</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(11,516)</u>	<u>(62,693)</u>	<u>-</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>	-	(11,516)	(62,693)	-
<i>Fund balance - beginning of year</i>	189,432	11,516	62,693	-
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>189,432</u>	<u>11,516</u>	<u>62,693</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 189,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



**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, 2012

	Special Revenue			
	622	623	624	625
	Loco Hills VFD 08/09	Loco Hills VFD 07/08	Otis VFD 09/10	Otis VFD 08/09
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	9,668	5,226	-	-
<i>Total expenditures</i>	<u>9,668</u>	<u>5,226</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,668)</u>	<u>(5,226)</u>	<u>-</u>	<u>-</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>	(9,668)	(5,226)	-	-
<i>Fund balance - beginning of year</i>	9,668	10,568	31,847	28,385
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>9,668</u>	<u>10,568</u>	<u>31,847</u>	<u>28,385</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 5,342</u>	<u>\$ 31,847</u>	<u>\$ 28,385</u>

The accompanying notes are an integral part of these financial statements





**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, 2012

	Special Revenue			
	639	640	642	645
	Malaga VFD 09/10	Malaga VFD 08/09	Administration Fire Funds 09/10	Atoka VFD 10/11
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,224	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,224</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,224)</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	2,333
Operating transfers out	-	-	(18)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(18)</u>	<u>2,333</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>(5,224)</u>	<u>(18)</u>	<u>2,333</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>5,224</u>	<u>18</u>	<u>26,794</u>
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>-</u>	<u>5,224</u>	<u>18</u>	<u>26,794</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,127</u>

The accompanying notes are an integral part of these financial statements



**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, 2012

	Special Revenue			
	653	654	655	656
	Malaga VFD 10/11	Queen VFD 10/11	Riverside VFD 10/11	Sun Country VFD 10/11
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	708	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>708</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(708)</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	712	885
Operating transfers out	14	-	-	-
<i>Total other financing sources (uses)</i>	<u>14</u>	<u>-</u>	<u>712</u>	<u>885</u>
<i>Net change in fund balance</i>	14	(708)	712	885
<i>Fund balance - beginning of year</i>	(956)	16,733	13,015	58,566
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	<u>(956)</u>	<u>16,733</u>	<u>13,015</u>	<u>58,566</u>
<i>Fund balance - end of year</i>	<u>\$ (942)</u>	<u>\$ 16,025</u>	<u>\$ 13,727</u>	<u>\$ 59,451</u>

The accompanying notes are an integral part of these financial statements



**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, 2012

	Special Revenue			
	663	664	665	666
	EMS- Loco Hills 10/11	EMS- Otis 10/11	EMS Malaga 10/11	EMS- Queen 10/11
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
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>	-	-	-	-
<i>Fund balance - beginning of year</i>	3,574	563	2	1,994
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	<u>3,574</u>	<u>563</u>	<u>2</u>	<u>1,994</u>
<i>Fund balance - end of year</i>	<u>\$ 3,574</u>	<u>\$ 563</u>	<u>\$ 2</u>	<u>\$ 1,994</u>

The accompanying notes are an integral part of these financial statements



**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, 2012

	Special Revenue			
	674	675	676	677
	Joel VFD 11/12	La Huerta VFD 11/12	Loco Hills VFD 11/12	Otis VFD 11/12
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	273,873	155,758	49,326	140,184
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>273,873</u>	<u>155,758</u>	<u>49,326</u>	<u>140,184</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	272,842	109,653	49,027	70,634
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>272,842</u>	<u>109,653</u>	<u>49,027</u>	<u>70,634</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,031</u>	<u>46,105</u>	<u>299</u>	<u>69,550</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	(181)	(16)
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(181)</u>	<u>(16)</u>
<i>Net change in fund balance</i>	1,031	46,105	118	69,534
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
<i>Fund balance - beginning of year, reclassified</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ 1,031</u>	<u>\$ 46,105</u>	<u>\$ 118</u>	<u>\$ 69,534</u>

The accompanying notes are an integral part of these financial statements



Special Revenue					
678	679	680	681	682	683
Malaga VFD 11/12	Queen VFD 11/12	Riverside VFD 11/12	Sun Country VFD 11/12	Administration Fire Funds 11/12	EMS-Atoka 11/12
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,326	49,326	49,326	155,758	70,092	3,125
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,326	49,326	49,326	155,758	70,092	3,125
-	-	-	-	-	-
49,326	42,491	47,871	78,758	63,494	3,050
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,326	42,491	47,871	78,758	63,494	3,050
-	6,835	1,455	77,000	6,598	75
-	-	(684)	(885)	18	-
-	-	-	-	-	-
-	-	(684)	(885)	18	-
-	6,835	771	76,115	6,616	75
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ 6,835	\$ 771	\$ 76,115	\$ 6,616	\$ 75

**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, 2012

	Special Revenue			
	684	685	686	687
	EMS- Cottonwood 11/12	EMS-Happy Valley 11/12	EMS-Joel 11/12	EMS-La Huerta 11/12
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	7,000	5,047	5,128	5,006
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>5,047</u>	<u>5,128</u>	<u>5,006</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	3,446	5,128	4,987
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>3,446</u>	<u>5,128</u>	<u>4,987</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>1,601</u>	<u>-</u>	<u>19</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	4	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>1,605</u>	<u>-</u>	<u>19</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - reclassification (Note 19)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year, reclassified</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ -</u>	<u>\$ 19</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
688	689	690	691	692	693
EMS-LoCo Hills 11/12	EMS-Otis 11/12	EMS-Malaga 11/12	EMS-Queen 11/12	EMS-Riverside 11/12	EMS-Sun Country 11/12
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,000	7,146	7,019	1,800	3,000	7,044
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,000	7,146	7,019	1,800	3,000	7,044
-	-	-	-	-	-
2,452	6,954	6,266	-	2,937	3,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,452	6,954	6,266	-	2,937	3,800
548	192	753	1,800	63	3,244
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
548	192	753	1,800	63	3,244
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 548	\$ 192	\$ 753	\$ 1,800	\$ 63	\$ 3,244

**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, 2012

	Capital Projects			
	439	440	441	442
	N. Eddy County Public Safety Reserve	Drug Rehab Center Reserve	Clerks Office Remodel Reserve	Artesia Satellite Office Remodel Reserve
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	-
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	887,832	-	-
<i>Total revenues</i>	<u>-</u>	<u>887,832</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	101,057
Public safety	2,798	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	670,917	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	105,812	-	-
<i>Total expenditures</i>	<u>2,798</u>	<u>776,729</u>	<u>-</u>	<u>101,057</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,798)</u>	<u>111,103</u>	<u>-</u>	<u>(101,057)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	1,391	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,391</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	(1,407)	111,103	-	(101,057)
<i>Fund balance - beginning of year</i>	1,408	21,584	4,839	3,066,417
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	-
Fund balance - beginning of year, reclassified	<u>1,408</u>	<u>21,584</u>	<u>4,839</u>	<u>3,066,417</u>
<i>Fund balance - end of year</i>	<u>\$ 1</u>	<u>\$ 132,687</u>	<u>\$ 4,839</u>	<u>\$ 2,965,360</u>

The accompanying notes are an integral part of these financial statements



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## STATE OF NEW MEXICO

Eddy County

Statement A-2

(Page 18 of 18)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2012

	Capital Projects			Total Nonmajor Government Funds
	464	536	537	
	Administration Building Remodel	Sheriff's Building	Storage Facility	
<i>Revenues:</i>				
Taxes:				
Property	-	-	-	280,572
Gross receipts	-	-	-	4,262,593
Gasoline and motor vehicle	-	-	-	5,332,706
Other	-	-	-	80,493
Intergovernmental:				
Federal operating grants	-	-	-	1,373,462
Federal capital grants	-	-	-	11,724
State operating grants	-	-	-	5,147,251
State capital grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	553,471
Licenses and fees	-	-	-	624,201
Miscellaneous	-	-	-	1,069,393
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,735,866</u>
<i>Expenditures:</i>				
Current:				
General government	11,944	-	-	895,435
Public safety	-	-	-	6,420,016
Public works	-	22,572	-	4,456,878
Health and welfare	-	-	-	5,780,479
Culture and recreation	-	-	-	689,625
Debt service:				
Principal	-	-	-	234,395
Interest	-	-	-	39,084
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	2,032,654
<i>Total expenditures</i>	<u>11,944</u>	<u>22,572</u>	<u>-</u>	<u>20,548,566</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(11,944)</u>	<u>(22,572)</u>	<u>-</u>	<u>(1,812,700)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	109,084	2,000,000	500,000	7,907,133
Operating transfers out	-	-	-	(1,512,606)
<i>Total other financing sources (uses)</i>	<u>109,084</u>	<u>2,000,000</u>	<u>500,000</u>	<u>6,394,527</u>
<i>Net change in fund balance</i>	97,140	1,977,428	500,000	4,581,827
<i>Fund balance - beginning of year</i>	(97,140)	-	-	26,244,609
<i>Fund balance - reclassification (Note 19)</i>	-	-	-	112,234
Fund balance - beginning of year, reclassified	<u>(97,140)</u>	<u>-</u>	<u>-</u>	<u>26,356,843</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 1,977,428</u>	<u>\$ 500,000</u>	<u>\$ 30,938,670</u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-1

Eddy County

Road Special Revenue Fund - "402"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	950,000	950,000	1,170,304	220,304
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	325,815	325,815
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	20,750	20,750	55,350	34,600
<i>Total revenues</i>	<u>970,750</u>	<u>970,750</u>	<u>1,551,469</u>	<u>580,719</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	4,438,341	5,653,341	4,631,011	1,022,330
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	434,000	434,000	262,024	171,976
<i>Total expenditures</i>	<u>4,872,341</u>	<u>6,087,341</u>	<u>4,893,035</u>	<u>1,194,306</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,901,591)</u>	<u>(5,116,591)</u>	<u>(3,341,566)</u>	<u>1,775,025</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	701,591	1,916,591	-	(1,916,591)
Operating transfers in (out)	3,200,000	3,200,000	3,200,000	-
<i>Total other financing sources (uses)</i>	<u>3,901,591</u>	<u>5,116,591</u>	<u>3,200,000</u>	<u>(1,916,591)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(141,566)	(141,566)
<i>Fund balance - beginning of year</i>	-	-	4,621,915	4,621,915
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,480,349</u>	<u>\$ 4,480,349</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (141,566)	
Adjustments to revenues for state operating grants and motor vehicle taxes			28,472	
Adjustments to expenditures for public works projects			167,366	
Net change in fund balance (GAAP basis)			<u>\$ 54,272</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-2

Eddy County

Farm and Range Special Revenue Fund - "403"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	30,000	30,000	31,866	1,866
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>31,866</u>	<u>1,866</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	48,000	72,000	72,000	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>48,000</u>	<u>72,000</u>	<u>72,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(18,000)</u>	<u>(42,000)</u>	<u>(40,134)</u>	<u>1,866</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	24,000	-	(24,000)
Operating transfers in (out)	18,000	18,000	18,000	-
<i>Total other financing sources (uses)</i>	<u>18,000</u>	<u>42,000</u>	<u>18,000</u>	<u>(24,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(22,134)	(22,134)
<i>Fund balance - beginning of year</i>	-	-	26,351	26,351
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,217</u>	<u>\$ 4,217</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (22,134)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (22,134)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-3

Eddy County

Recreation Special Revenue Fund - "404"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	150	150	-	(150)
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	16,686	16,686	16,208	478
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,686</u>	<u>16,686</u>	<u>16,208</u>	<u>478</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(16,536)</u>	<u>(16,536)</u>	<u>(16,208)</u>	<u>328</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(464)	(464)	-	464
Operating transfers in (out)	17,000	17,000	17,000	-
<i>Total other financing sources (uses)</i>	<u>16,536</u>	<u>16,536</u>	<u>17,000</u>	<u>464</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	792	792
<i>Fund balance - beginning of year</i>	-	-	21,859	21,859
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,651</u>	<u>\$ 22,651</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 792	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 792</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-4

Eddy County

Environmental GRT Special Revenue Fund - "405"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	1,100,000	1,100,000	1,865,361	765,361
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	525,000	525,000	955,287	430,287
Charges for services	-	-	-	-
Licenses and fees	250,000	250,000	505,446	255,446
Miscellaneous	-	-	2,442	2,442
<i>Total revenues</i>	<u>1,875,000</u>	<u>1,875,000</u>	<u>3,328,536</u>	<u>1,453,536</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	1,448,347	1,744,347	1,674,095	70,252
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	303,850	303,850	314,970	(11,120)
Interest	-	-	-	-
Capital outlay	26,000	26,000	-	26,000
<i>Total expenditures</i>	<u>1,778,197</u>	<u>2,074,197</u>	<u>1,989,065</u>	<u>85,132</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>96,803</u>	<u>(199,197)</u>	<u>1,339,471</u>	<u>1,538,668</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(96,803)	199,197	-	(199,197)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(96,803)</u>	<u>199,197</u>	<u>-</u>	<u>(199,197)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	1,339,471	1,339,471
<i>Fund balance - beginning of year</i>	-	-	855,448	855,448
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,194,919</u>	<u>\$ 2,194,919</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,339,471	
Adjustments to revenues for licenses and permits and gross receipts taxes			32,986	
Adjustments to expenditures for public safety			36,211	
Net change in fund balance (GAAP basis)			<u>\$ 1,408,668</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-5

Eddy County

County Indigent Special Revenue Fund - "406"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,920,000	2,920,000	4,077,035	1,157,035
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	15,000	15,000
Licenses and fees	-	-	-	-
Miscellaneous	-	-	81,471	81,471
<i>Total revenues</i>	<u>2,920,000</u>	<u>2,920,000</u>	<u>4,173,506</u>	<u>1,253,506</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	3,229,000	3,793,541	3,689,209	104,332
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,229,000</u>	<u>3,793,541</u>	<u>3,689,209</u>	<u>104,332</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(309,000)</u>	<u>(873,541)</u>	<u>484,297</u>	<u>1,357,838</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	20,000	584,541	-	(584,541)
Operating transfers in (out)	289,000	289,000	289,000	-
<i>Total other financing sources (uses)</i>	<u>309,000</u>	<u>873,541</u>	<u>289,000</u>	<u>(584,541)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	773,297	773,297
<i>Fund balance - beginning of year</i>	-	-	1,731,534	1,731,534
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,504,831</u>	<u>\$ 2,504,831</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 773,297	
Adjustments to revenues for motor vehicle and gasoline taxes accrual			83,187	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 856,484</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-6

Eddy County

Atoka Fire Special Revenue Fund - "407"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	968	-	968
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>968</u>	<u>-</u>	<u>968</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(968)</u>	<u>-</u>	<u>968</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	968	-	(968)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>968</u>	<u>-</u>	<u>(968)</u>
<i>Excess (deficiency) of revenues and 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>968</u>	<u>968</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-7

Eddy County

Cottonwood Fire Special Revenue Fund - "408"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and 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>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(23,292)	
Net change in fund balance (GAAP basis)			<u>\$ (23,292)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-8

Eddy County

Happy Valley Fire Special Revenue Fund - "409"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	1,500	1,500
<i>Total revenues</i>	-	-	1,500	1,500
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,362	686	4,676
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	5,362	686	4,676
<i>Excess (deficiency) of revenues over expenditures</i>	-	(5,362)	814	6,176
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,362	-	(5,362)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	5,362	-	(5,362)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	814	814
<i>Fund balance - beginning of year</i>	-	-	5,362	5,362
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 6,176	\$ 6,176
Net change in fund balance (non-GAAP budgetary basis)			\$ 814	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 814	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-9

Eddy County

Joel Fire Special Revenue Fund - "410"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	22,123	120	22,003
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>22,123</u>	<u>120</u>	<u>22,003</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(22,123)</u>	<u>(120)</u>	<u>22,003</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	22,123	-	(22,123)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>22,123</u>	<u>-</u>	<u>(22,123)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(120)</u>	<u>(120)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>22,123</u>	<u>22,123</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,003</u>	<u>\$ 22,003</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (120)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (120)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-10

Eddy County

La Huerta Fire Special Revenue Fund - "411"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,317	-	5,317
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,317</u>	<u>-</u>	<u>5,317</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,317)</u>	<u>-</u>	<u>5,317</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,317	-	(5,317)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,317</u>	<u>-</u>	<u>(5,317)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	5,317	5,317
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,317</u>	<u>\$ 5,317</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-11

Eddy County

Otis Fire Special Revenue Fund - "413"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	8,907	260	8,647
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>8,907</u>	<u>260</u>	<u>8,647</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(8,907)</u>	<u>(260)</u>	<u>8,647</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	8,907	-	(8,907)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>8,907</u>	<u>-</u>	<u>(8,907)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(260)	(260)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>8,907</u>	<u>8,907</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,647</u>	<u>\$ 8,647</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (260)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (260)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-12

Eddy County

Property Valuation Special Revenue Fund - "415"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 243,525	\$ 243,525	\$ 280,572	\$ 37,047
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	1,000	1,000
<i>Total revenues</i>	<u>243,525</u>	<u>243,525</u>	<u>281,572</u>	<u>38,047</u>
<i>Expenditures</i>				
Current:				
General government	482,054	467,158	112,475	354,683
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	92,000	106,896	106,896	-
<i>Total expenditures</i>	<u>574,054</u>	<u>574,054</u>	<u>219,371</u>	<u>354,683</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(330,529)</u>	<u>(330,529)</u>	<u>62,201</u>	<u>392,730</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	330,529	330,529	-	(330,529)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>330,529</u>	<u>330,529</u>	<u>-</u>	<u>(330,529)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	62,201	62,201
<i>Fund balance - beginning of year</i>	-	-	876,090	876,090
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 938,291</u>	<u>\$ 938,291</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 62,201	
No adjustments to revenues			-	
Adjustments to expenditures for payables			38,225	
Net change in fund balance (GAAP basis)			<u>\$ 100,426</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-13

Eddy County

EMS - Atoka Special Revenue Fund - "416"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	28	28	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>28</u>	<u>28</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(28)</u>	<u>(28)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	28	-	(28)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>28</u>	<u>-</u>	<u>(28)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(28)</u>	<u>(28)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (28)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (28)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-14

Eddy County

EMS - Loco Hills Special Revenue Fund - "417"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,718	1,718	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,718</u>	<u>1,718</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,718)</u>	<u>(1,718)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,718	-	(1,718)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,718</u>	<u>-</u>	<u>(1,718)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(1,718)</u>	<u>(1,718)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,718</u>	<u>1,718</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,718)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,718)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-15

Eddy County

EMS - Happy Valley Special Revenue Fund - "418"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	136	-	136
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>136</u>	<u>-</u>	<u>136</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(136)</u>	<u>-</u>	<u>136</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	136	-	(136)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>136</u>	<u>-</u>	<u>(136)</u>
<i>Excess (deficiency) of revenues and 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>136</u>	<u>136</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136</u>	<u>\$ 136</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-16

EMS - Joel Special Revenue Fund - "419"  
Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,664	-	1,664
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,664</u>	<u>-</u>	<u>1,664</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,664)</u>	<u>-</u>	<u>1,664</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	926	-	(926)
Operating transfers in (out)	-	738	738	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,664</u>	<u>738</u>	<u>(926)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>738</u>	<u>738</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>927</u>	<u>927</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,665</u>	<u>\$ 1,665</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 738	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 738</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-17

Eddy County

Sun Country Fire Special Revenue Fund - "420"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	355	355
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>355</u>	<u>355</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	10,797	4,830	5,967
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>10,797</u>	<u>4,830</u>	<u>5,967</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(10,797)</u>	<u>(4,475)</u>	<u>6,322</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	10,797	-	(10,797)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>10,797</u>	<u>-</u>	<u>(10,797)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(4,475)</u>	<u>(4,475)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,797</u>	<u>10,797</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,322</u>	<u>\$ 6,322</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (4,475)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (4,475)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-18

Eddy County

Queen Fire Special Revenue Fund - "421"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	1,100	1,100
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>1,100</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	6,706	-	6,706
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>6,706</u>	<u>-</u>	<u>6,706</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(6,706)</u>	<u>1,100</u>	<u>7,806</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	6,706	-	(6,706)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,706</u>	<u>-</u>	<u>(6,706)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>1,100</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,706</u>	<u>6,706</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,806</u>	<u>\$ 7,806</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,100	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,100</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-19

Eddy County

EMS - Queen Special Revenue Fund - "423"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	2,430	-	2,430
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,430</u>	<u>-</u>	<u>2,430</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,430)</u>	<u>-</u>	<u>2,430</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,430	-	(2,430)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,430</u>	<u>-</u>	<u>(2,430)</u>
<i>Excess (deficiency) of revenues and 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>2,430</u>	<u>2,430</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,430</u>	<u>\$ 2,430</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-20

Eddy County

EMS - Sun Country Special Revenue Fund - "424"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	7,934	1,990	5,944
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	7,934	1,990	5,944
<i>Excess (deficiency) of revenues over expenditures</i>	-	(7,934)	(1,990)	5,944
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	7,934	-	(7,934)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	7,934	-	(7,934)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(1,990)	(1,990)
<i>Fund balance - beginning of year</i>	-	-	7,934	7,934
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 5,944	\$ 5,944
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,990)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ (1,990)	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-21

Eddy County

HIDTA Special Revenue Fund - "425"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	317,848	437,577	353,611	(83,966)
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>317,848</u>	<u>437,577</u>	<u>353,611</u>	<u>(83,966)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	305,948	425,677	398,207	27,470
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	3,120	(3,120)
<i>Total expenditures</i>	<u>305,948</u>	<u>425,677</u>	<u>401,327</u>	<u>24,350</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>11,900</u>	<u>11,900</u>	<u>(47,716)</u>	<u>(59,616)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(11,900)	(11,900)	-	11,900
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(11,900)</u>	<u>(11,900)</u>	<u>-</u>	<u>11,900</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(47,716)	(47,716)
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	109,580	109,580
<i>Fund balance - beginning of year as reclassified</i>	-	-	109,580	109,580
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,864</u>	<u>\$ 61,864</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (47,716)	
Adjustments to revenues for federal grants			173,665	
Adjustments to expenditures for supplies and payroll expenditures			(16,540)	
Net change in fund balance (GAAP basis)			<u>\$ 109,409</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-22

Eddy County

EMS - Riverside Special Revenue Fund - "426"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	4,944	1,990	2,954
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,944</u>	<u>1,990</u>	<u>2,954</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(4,944)</u>	<u>(1,990)</u>	<u>2,954</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	4,944	-	(4,944)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>4,944</u>	<u>-</u>	<u>(4,944)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(1,990)</u>	<u>(1,990)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>4,944</u>	<u>4,944</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,954</u>	<u>\$ 2,954</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,990)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,990)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-23

Eddy County

EMS - Cottonwood Special Revenue Fund - "427"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,296	-	5,296
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	5,296	-	5,296
<i>Excess (deficiency) of revenues over expenditures</i>	-	(5,296)	-	5,296
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	ained	5,296	-	(5,296)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	5,296	-	(5,296)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	5,296	5,296
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 5,296	\$ 5,296
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ -	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-24

Eddy County

G.I.S. Grant Special Revenue Fund - "429"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	5,000	5,000
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,672</u>	<u>2,672</u>	<u>10,768</u>	<u>8,096</u>
<i>Expenditures</i>				
Current:				
General government	65,450	133,745	84,665	49,080
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>65,450</u>	<u>133,745</u>	<u>84,665</u>	<u>49,080</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(62,778)</u>	<u>(131,073)</u>	<u>(73,897)</u>	<u>57,176</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	62,778	131,073	-	(131,073)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>62,778</u>	<u>131,073</u>	<u>-</u>	<u>(131,073)</u>
<i>Net change in fund balance</i>	-	-	(73,897)	(73,897)
<i>Fund balance - beginning of year</i>	-	-	478,840	478,840
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,943</u>	<u>\$ 404,943</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (73,897)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			61,280	
Net change in fund balance (GAAP basis)			<u>\$ (12,617)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-25

Eddy County

County Clerk Recording and Filing Special Revenue Fund - "430"  
Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	52,000	52,000	87,073	35,073
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>52,000</u>	<u>52,000</u>	<u>87,073</u>	<u>35,073</u>
<i>Expenditures</i>				
Current:				
General government	16,262	16,262	15,134	1,128
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,262</u>	<u>16,262</u>	<u>15,134</u>	<u>1,128</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>35,738</u>	<u>35,738</u>	<u>71,939</u>	<u>36,201</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(35,738)	(35,738)	-	35,738
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(35,738)</u>	<u>(35,738)</u>	<u>-</u>	<u>35,738</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	71,939	71,939
<i>Fund balance - beginning of year</i>	-	-	200,743	200,743
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,682</u>	<u>\$ 272,682</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 71,939	
No adjustments to revenues			-	
Adjustments to expenditures for general government			(25)	
Net change in fund balance (GAAP basis)			<u>\$ 71,914</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-26

Eddy County

Treasurer's Collection Special Revenue Fund - "432"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	6,000	6,000	9,511	3,511
<i>Total revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>9,511</u>	<u>3,511</u>
<i>Expenditures</i>				
Current:				
General government	5,000	10,000	8,317	1,683
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>10,000</u>	<u>8,317</u>	<u>1,683</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,000</u>	<u>(4,000)</u>	<u>1,194</u>	<u>5,194</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(1,000)	4,000	-	(4,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(1,000)</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	1,194	1,194
<i>Fund balance - beginning of year</i>	-	-	17,208	17,208
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,402</u>	<u>\$ 18,402</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,194	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,194</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-27

Eddy County

Healthier Services Special Revenue Fund - "434"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	650,000	650,000	251,563	(398,437)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>650,000</u>	<u>650,000</u>	<u>251,563</u>	<u>(398,437)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	765,379	765,379	389,841	375,538
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>765,379</u>	<u>765,379</u>	<u>389,841</u>	<u>375,538</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(115,379)</u>	<u>(115,379)</u>	<u>(138,278)</u>	<u>(22,899)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	115,379	115,379	-	(115,379)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>115,379</u>	<u>115,379</u>	<u>-</u>	<u>(115,379)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(138,278)	(138,278)
<i>Fund balance - beginning of year</i>	-	-	1,636,117	1,636,117
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,497,839</u>	<u>\$ 1,497,839</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (138,278)	
No adjustments to revenues			-	
Adjustments to expenditures for health and welfare			(2,224)	
Net change in fund balance (GAAP basis)			<u>\$ (140,502)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-28

Eddy County

Artesia Motor Vehicle Special Revenue Fund - "438"

Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	113,180	113,180	108,455	(4,725)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>140,906</u>	<u>140,906</u>	<u>135,023</u>	<u>(5,883)</u>
<i>Expenditures</i>				
Current:				
General government	229,318	235,318	232,230	3,088
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>229,318</u>	<u>235,318</u>	<u>232,230</u>	<u>3,088</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(88,412)</u>	<u>(94,412)</u>	<u>(97,207)</u>	<u>(2,795)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	88,412	412	-	(412)
Operating transfers in (out)	88,000	94,000	94,000	-
<i>Total other financing sources (uses)</i>	<u>176,412</u>	<u>94,412</u>	<u>94,000</u>	<u>(412)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>88,000</u>	<u>-</u>	<u>(3,207)</u>	<u>(3,207)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>52,450</u>	<u>52,450</u>
<i>Fund balance - end of year</i>	<u>\$ 88,000</u>	<u>\$ -</u>	<u>\$ 49,243</u>	<u>\$ 49,243</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,207)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			(4,108)	
Net change in fund balance (GAAP basis)			<u>\$ (7,315)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-29

Eddy County

EMS - Careplus Ambulance Special Revenue Fund - "444"  
Statement of Revenues, Expenditures, and Change in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	9,469	9,469	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>9,469</u>	<u>9,469</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	9,469	9,248	221
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>9,469</u>	<u>9,248</u>	<u>221</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>221</u>	<u>221</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>221</u>	<u>221</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ 221</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 221	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 221</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-30

Eddy County

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, 2012

	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	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(738)	-	738
Operating transfers in (out)	-	738	(738)	(1,476)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(738)</u>	<u>(738)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(738)</u>	<u>(738)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>738</u>	<u>738</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (738)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (738)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-31

## Eddy County

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, 2012

	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	47,000	47,000	48,800	1,800
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>47,000</u>	<u>47,000</u>	<u>48,800</u>	<u>1,800</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	32,000	33,800	37,844	(4,044)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	15,000	15,000	10,873	4,127
<i>Total expenditures</i>	<u>47,000</u>	<u>48,800</u>	<u>48,717</u>	<u>83</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,800)</u>	<u>83</u>	<u>1,883</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,800	-	(1,800)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>83</u>	<u>83</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ 83</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 83	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 83</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-32

Eddy County

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, 2012

	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	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	200,000	200,000	256,518	56,518
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>256,518</u>	<u>56,518</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	360,500	460,500	475,296	(14,796)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>360,500</u>	<u>460,500</u>	<u>475,296</u>	<u>(14,796)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(160,500)</u>	<u>(260,500)</u>	<u>(218,778)</u>	<u>41,722</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	100,500	100,500	-	(100,500)
Operating transfers in (out)	60,000	160,000	160,000	-
<i>Total other financing sources (uses)</i>	<u>160,500</u>	<u>260,500</u>	<u>160,000</u>	<u>(100,500)</u>
<i>Net change in fund balance</i>	-	-	(58,778)	(58,778)
<i>Fund balance - beginning of year</i>	-	-	205,517	205,517
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,739</u>	<u>\$ 146,739</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (58,778)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			713	
Net change in fund balance (GAAP basis)			<u>\$ (58,065)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-33

Eddy County

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, 2012

	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	-	-	-	-
State operating grants	20,000	20,000	-	(20,000)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	20,000	20,000	774	19,226
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>774</u>	<u>19,226</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(774)</u>	<u>(774)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(774)</u>	<u>(774)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,841</u>	<u>16,841</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,067</u>	<u>\$ 16,067</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (774)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (774)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-34

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Charges for services	60,690	60,690	68,241	7,551
Licenses and fees	-	-	-	-
Interest	-	-	-	-
Miscellaneous	4,200	4,200	803	(3,397)
<i>Total revenues</i>	<u>64,890</u>	<u>64,890</u>	<u>69,044</u>	<u>4,154</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	43,260	43,260	60,114	(16,854)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	100,000	71,799	28,201
<i>Total expenditures</i>	<u>43,260</u>	<u>143,260</u>	<u>131,913</u>	<u>11,347</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>21,630</u>	<u>(78,370)</u>	<u>(62,869)</u>	<u>15,501</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(21,630)	78,370	-	(78,370)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(21,630)</u>	<u>78,370</u>	<u>-</u>	<u>(78,370)</u>
<i>Net change in fund balance</i>	-	-	(62,869)	(62,869)
<i>Fund balance - beginning of year</i>	-	-	358,959	358,959
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,090</u>	<u>\$ 296,090</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (62,869)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (62,869)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-35

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Oil and gas	-	-	-	-
Other	-	-	-	-
Charges for services	11,098	11,098	28,156	17,058
Licenses and fees	-	-	-	-
Cigarette tax	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>11,098</u>	<u>11,098</u>	<u>28,156</u>	<u>17,058</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	15,450	45,450	29,155	16,295
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>15,450</u>	<u>45,450</u>	<u>29,155</u>	<u>16,295</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,352)</u>	<u>(34,352)</u>	<u>(999)</u>	<u>33,353</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	4,352	34,352	-	(34,352)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>4,352</u>	<u>34,352</u>	<u>-</u>	<u>(34,352)</u>
<i>Net change in fund balance</i>	-	-	(999)	(999)
<i>Fund balance - beginning of year</i>	-	-	95,198	95,198
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,199</u>	<u>\$ 94,199</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (999)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (999)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-36

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	9,654	9,654
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,654</u>	<u>\$ 9,654</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-37

Eddy County

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, 2012

	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	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	22,632	22,632
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,632</u>	<u>\$ 22,632</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-38

## Eddy County

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, 2012

	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	-	8,000	2,412	(5,588)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>8,000</u>	<u>2,412</u>	<u>(5,588)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	30,000	38,000	2,412	35,588
<i>Total expenditures</i>	<u>30,000</u>	<u>38,000</u>	<u>2,412</u>	<u>35,588</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	30,000	30,000	-	(30,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	87,449	87,449
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,449</u>	<u>\$ 87,449</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay			(65,126)	
Net change in fund balance (GAAP basis)			<u>\$ (65,126)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-39

Eddy County

Legis - Big Brother/Big 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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	14,527	14,527
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,527</u>	<u>\$ 14,527</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-40

Eddy County

Lodger's Tax Fund 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Cigarette tax	45,000	45,000	48,614	3,614
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>48,614</u>	<u>3,614</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	45,000	45,000	2,500	42,500
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>2,500</u>	<u>42,500</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>46,114</u>	<u>46,114</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	46,114	46,114
<i>Fund balance - beginning of year</i>	-	-	67,429	67,429
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,543</u>	<u>\$ 113,543</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 46,114	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 46,114</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-41

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	4,536	4,536
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,536</u>	<u>\$ 4,536</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-42

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	9,219	9,219
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,219</u>	<u>\$ 9,219</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-43

Eddy County

Eddy County DWI 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, 2012

	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	407,864	378,089	378,139	50
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>407,864</u>	<u>378,089</u>	<u>378,139</u>	<u>50</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	407,864	383,248	366,970	16,278
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>407,864</u>	<u>383,248</u>	<u>366,970</u>	<u>16,278</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,159)</u>	<u>11,169</u>	<u>16,328</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	17,942	-	(17,942)
Operating transfers in (out)	-	(12,783)	(12,783)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,159</u>	<u>(12,783)</u>	<u>(17,942)</u>
<i>Net change in fund balance</i>	-	-	(1,614)	(1,614)
<i>Fund balance - beginning of year</i>	-	-	13,605	13,605
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,991</u>	<u>\$ 11,991</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,614)	
Adjustments to revenues for federal operating grants			12,783	
Adjustments to expenditures for public safety			(17,573)	
Net change in fund balance (GAAP basis)			<u>\$ (6,404)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-44

Eddy County

09 HIDTA Recovery Act Grant Special Revenue Fund - "486"  
 Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	100,515	100,515
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>100,515</u>	<u>100,515</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	3,504	(3,504)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	4,170	(4,170)
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>7,674</u>	<u>(7,674)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>92,841</u>	<u>92,841</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(120,000)	(120,000)	-	120,000
Operating transfers in (out)	120,000	120,000	120,000	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>120,000</u>
<i>Net change in fund balance</i>	-	-	212,841	212,841
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	(202,742)	(202,742)
<i>Fund balance - beginning of year as reclassified</i>	-	-	(202,742)	(202,742)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,099</u>	<u>\$ 10,099</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 212,841	
Adjustments to revenues for federal operating grants			(38,534)	
Adjustments to expenditures for public safety			1,681	
Net change in fund balance (GAAP basis)			<u>\$ 175,988</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-45

Eddy County

Edward Byrne- Region VI ARRA Special Revenue Fund - "487"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>48,517</u>	<u>74,797</u>	<u>26,280</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	7,952	8,129	(177)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	40,565	46,065	(5,500)
<i>Total expenditures</i>	<u>-</u>	<u>48,517</u>	<u>54,194</u>	<u>(5,677)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>20,603</u>	<u>20,603</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	20,603	20,603
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	10,913	10,913
<i>Fund balance - beginning of year as reclassified</i>	-	-	10,913	10,913
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,516</u>	<u>\$ 31,516</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 20,603	
Adjustments to revenues for federal operating grants			(16,111)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 4,492</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-46

Eddy County

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, 2012

	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	-	27,165	31,311	4,146
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>27,165</u>	<u>31,311</u>	<u>4,146</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	27,314	27,314	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>27,314</u>	<u>27,314</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(149)</u>	<u>3,997</u>	<u>4,146</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	149	149	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>149</u>	<u>149</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	4,146	4,146
<i>Fund balance - beginning of year</i>	-	-	(4,146)	(4,146)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,146	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 4,146</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-47

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	19,100	53,915	51,291	2,624
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>19,100</u>	<u>53,915</u>	<u>51,291</u>	<u>2,624</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(19,100)</u>	<u>(53,915)</u>	<u>(51,291)</u>	<u>2,624</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	19,100	53,915	-	(53,915)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>19,100</u>	<u>53,915</u>	<u>-</u>	<u>(53,915)</u>
<i>Net change in fund balance</i>	-	-	(51,291)	(51,291)
<i>Fund balance - beginning of year</i>	-	-	53,915	53,915
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,624</u>	<u>\$ 2,624</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (51,291)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (51,291)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-48

Eddy County

Traffic Safety 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	27,000	19,543	18,740	(803)
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>27,000</u>	<u>19,543</u>	<u>18,740</u>	<u>(803)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	19,542	19,542	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>19,542</u>	<u>19,542</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>27,000</u>	<u>1</u>	<u>(802)</u>	<u>(803)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(41,251)	(14,252)	-	14,252
Operating transfers in (out)	14,251	14,251	14,251	-
<i>Total other financing sources (uses)</i>	<u>(27,000)</u>	<u>(1)</u>	<u>14,251</u>	<u>14,252</u>
<i>Net change in fund balance</i>	-	-	13,449	13,449
<i>Fund balance - beginning of year</i>	-	-	(5,251)	(5,251)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,198</u>	<u>\$ 8,198</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 13,449	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 13,449</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-49

Eddy County

Local Law Enforcement Block Grant Fund 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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	24,495	24,495
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,495</u>	<u>\$ 24,495</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-50

Eddy County

Region VI Cops Meth Grant Special Revenue Fund - "496"  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	25,000	25,000
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
<i>Net change in fund balance</i>	-	-	25,000	25,000
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	475	475
<i>Fund balance - beginning of year as reclassified</i>	-	-	475	475
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,475</u>	<u>\$ 25,475</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 25,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 25,000</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-51

Eddy County

Edward Bryne- Region VI Special Revenue Fund - "497"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	53,816	53,816	162,027	108,211
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>53,816</u>	<u>53,816</u>	<u>162,027</u>	<u>108,211</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	53,816	100,282	171,467	(71,185)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>53,816</u>	<u>100,282</u>	<u>171,467</u>	<u>(71,185)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(46,466)</u>	<u>(9,440)</u>	<u>37,026</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	46,466	-	(46,466)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>46,466</u>	<u>-</u>	<u>(46,466)</u>
<i>Net change in fund balance</i>	-	-	(9,440)	(9,440)
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - reclassification (Note 19)</i>	-	-	77,066	77,066
<i>Fund balance - beginning of year as reclassified</i>	-	-	77,066	77,066
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,626</u>	<u>\$ 67,626</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,440)	
Adjustments to revenues for public safety grant			(20,349)	
Adjustments to expenditures for public safety			24,807	
Net change in fund balance (GAAP basis)			<u>\$ (4,982)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-52

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Charges for services	91,520	91,520	98,483	6,963
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>91,520</u>	<u>91,520</u>	<u>98,483</u>	<u>6,963</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	395,380	443,629	406,162	37,467
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>395,380</u>	<u>443,629</u>	<u>406,162</u>	<u>37,467</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(303,860)</u>	<u>(352,109)</u>	<u>(307,679)</u>	<u>44,430</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	3,860	(16,009)	-	16,009
Operating transfers in (out)	300,000	368,118	369,127	1,009
<i>Total other financing sources (uses)</i>	<u>303,860</u>	<u>352,109</u>	<u>369,127</u>	<u>17,018</u>
<i>Net change in fund balance</i>	-	-	61,448	61,448
<i>Fund balance - beginning of year</i>	-	-	(7,807)	(7,807)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,641</u>	<u>\$ 53,641</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 61,448	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(5,664)	
Net change in fund balance (GAAP basis)			<u>\$ 55,784</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-53

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	72,770	140,425	132,196	(8,229)
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>72,770</u>	<u>140,425</u>	<u>132,196</u>	<u>(8,229)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	21,873	21,582	291
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	46,792	47,082	(290)
<i>Total expenditures</i>	<u>-</u>	<u>68,665</u>	<u>68,664</u>	<u>1</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>72,770</u>	<u>71,760</u>	<u>63,532</u>	<u>(8,228)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(72,770)	(75,909)	-	75,909
Operating transfers in (out)	-	4,149	(4,149)	(8,298)
<i>Total other financing sources (uses)</i>	<u>(72,770)</u>	<u>(71,760)</u>	<u>(4,149)</u>	<u>67,611</u>
<i>Net change in fund balance</i>	-	-	59,383	59,383
<i>Fund balance - beginning of year</i>	-	-	(59,382)	(59,382)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 59,383	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 59,383</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-54

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	15,796	15,796
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,796</u>	<u>\$ 15,796</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-55

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	15,365	15,365
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,365</u>	<u>\$ 15,365</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-56

Eddy County

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, 2012

	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	115,000	26,611	(88,389)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>75,000</u>	<u>115,000</u>	<u>26,611</u>	<u>(88,389)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	40,000	25,930	14,070
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>40,000</u>	<u>25,930</u>	<u>14,070</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>75,000</u>	<u>75,000</u>	<u>681</u>	<u>(74,319)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(75,000)	(115,000)	-	115,000
Operating transfers in (out)	-	40,000	40,000	-
<i>Total other financing sources (uses)</i>	<u>(75,000)</u>	<u>(75,000)</u>	<u>40,000</u>	<u>115,000</u>
<i>Net change in fund balance</i>	-	-	40,681	40,681
<i>Fund balance - beginning of year</i>	-	-	(6,460)	(6,460)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,221</u>	<u>\$ 34,221</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 40,681	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 40,681</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-57

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	11,724	11,724
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>11,724</u>	<u>11,724</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	11,724	11,724	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>11,724</u>	<u>11,724</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(11,724)</u>	<u>-</u>	<u>11,724</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	32,153	-	(32,153)
Operating transfers in (out)	-	(20,429)	(20,429)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>11,724</u>	<u>(20,429)</u>	<u>(32,153)</u>
<i>Net change in fund balance</i>	-	-	(20,429)	(20,429)
<i>Fund balance - beginning of year</i>	-	-	20,429	20,429
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (20,429)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (20,429)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-58

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	740	-	(740)
Operating transfers in (out)	-	(740)	(740)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(740)</u>	<u>(740)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(740)</u>	<u>(740)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>740</u>	<u>740</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (740)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (740)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-59

Eddy County

2010 Interop Communications 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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(20,352)	-	20,352
Operating transfers in (out)	-	20,352	20,352	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>20,352</u>	<u>20,352</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>20,352</u>	<u>20,352</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(20,352)</u>	<u>(20,352)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 20,352	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 20,352</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-60

Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Cigarette tax	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>19,275</u>	<u>156,775</u>	<u>154,737</u>	<u>(2,038)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	21,755	19,716	2,039
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>21,755</u>	<u>19,716</u>	<u>2,039</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>19,275</u>	<u>135,020</u>	<u>135,021</u>	<u>1</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(19,275)	(115,118)	-	115,118
Operating transfers in (out)	-	(19,902)	(19,902)	-
<i>Total other financing sources (uses)</i>	<u>(19,275)</u>	<u>(135,020)</u>	<u>(19,902)</u>	<u>115,118</u>
<i>Net change in fund balance</i>	-	-	115,119	115,119
<i>Fund balance - beginning of year</i>	-	-	(115,119)	(115,119)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 115,119	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 115,119</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-61

Eddy County

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, 2012

	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>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</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>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(10,000)	-	10,000
Operating transfers in (out)	-	5,000	5,000	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>5,000</u>	<u>10,000</u>
<i>Net change in fund balance</i>	-	-	5,000	5,000
<i>Fund balance - beginning of year</i>	-	-	45,805	45,805
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,805</u>	<u>\$ 50,805</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 5,000</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-62

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	29,310	29,310
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,310</u>	<u>\$ 29,310</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-63

Eddy County

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, 2012

	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	-	56,393	71,663	15,270
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>56,393</u>	<u>71,663</u>	<u>15,270</u>
<i>Expenditures</i>				
Current:				
General government	-	56,393	56,393	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>56,393</u>	<u>56,393</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>15,270</u>	<u>15,270</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	15,270	15,270
<i>Fund balance - beginning of year</i>	-	-	22,016	22,016
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,286</u>	<u>\$ 37,286</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 15,270	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 15,270</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-64

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	500,000	500,000
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-65

Eddy County

DOT Hazmat Training Grant Special Revenue Fund - "527"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>22,900</u>	<u>22,900</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	22,900	22,900	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>22,900</u>	<u>22,900</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-66

Eddy County

State Homeland Security Program Special Revenue Fund - "528"  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	-	104,303	-	(104,303)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>104,303</u>	<u>-</u>	<u>(104,303)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	53,703	5,273	48,430
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	50,600	42,144	8,456
<i>Total expenditures</i>	<u>-</u>	<u>104,303</u>	<u>47,417</u>	<u>56,886</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(47,417)</u>	<u>(47,417)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(47,417)</u>	<u>(47,417)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (47,417)</u>	<u>\$ (47,417)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (47,417)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (47,417)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-67

Eddy County

DWI Client Fees Special Revenue Fund - "530"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	18,755	18,755	14,990	(3,765)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>18,755</u>	<u>18,755</u>	<u>14,990</u>	<u>(3,765)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,000	16,000	14,370	1,630
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,000</u>	<u>16,000</u>	<u>14,370</u>	<u>1,630</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,755</u>	<u>2,755</u>	<u>620</u>	<u>(2,135)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,755)	(12,513)	-	12,513
Operating transfers in (out)	-	9,758	9,758	-
<i>Total other financing sources (uses)</i>	<u>(2,755)</u>	<u>(2,755)</u>	<u>9,758</u>	<u>12,513</u>
<i>Net change in fund balance</i>	-	-	10,378	10,378
<i>Fund balance - beginning of year</i>	-	-	(2,485)	(2,485)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,893</u>	<u>\$ 7,893</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 10,378	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 10,378</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-68

Eddy County

DWI Dare Donations Special Revenue Fund - "531"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	10,000	10,000	7,075	(2,925)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>7,075</u>	<u>(2,925)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,000	7,000	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>75</u>	<u>(2,925)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,000)	(6,025)	-	6,025
Operating transfers in (out)	-	3,025	3,025	-
<i>Total other financing sources (uses)</i>	<u>(3,000)</u>	<u>(3,000)</u>	<u>3,025</u>	<u>6,025</u>
<i>Net change in fund balance</i>	-	-	3,100	3,100
<i>Fund balance - beginning of year</i>	-	-	982	982
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,082</u>	<u>\$ 4,082</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,100	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,100</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-69

Eddy County

DWI Grant Special Revenue Fund - "532"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	67,000	25,000	39,034	14,034
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>67,000</u>	<u>25,000</u>	<u>39,034</u>	<u>14,034</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	4,000	25,000	25,000	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>4,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>63,000</u>	<u>-</u>	<u>14,034</u>	<u>14,034</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(63,000)	(25,000)	-	25,000
Operating transfers in (out)	-	25,000	25,000	-
<i>Total other financing sources (uses)</i>	<u>(63,000)</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
<i>Net change in fund balance</i>	-	-	39,034	39,034
<i>Fund balance - beginning of year</i>	-	-	(15,234)	(15,234)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 39,034	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 39,034</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-70

Eddy County

DWI School Special Revenue Fund - "533"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	-	-	4,738	4,738
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>4,738</u>	<u>4,738</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	10,000	10,000	1,907	8,093
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>1,907</u>	<u>8,093</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>2,831</u>	<u>12,831</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,000	10,251	-	(10,251)
Operating transfers in (out)	-	(251)	(251)	-
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>10,000</u>	<u>(251)</u>	<u>(10,251)</u>
<i>Net change in fund balance</i>	-	-	2,580	2,580
<i>Fund balance - beginning of year</i>	-	-	37,419	37,419
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,999</u>	<u>\$ 39,999</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,580	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,580</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-71

Eddy County

Sheriff Special Account-WCB Special Revenue Fund - "535"  
 Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended June 30, 2012

	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>	-	-	6,027	6,027
<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>	-	-	6,027	6,027
<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>	-	-	6,027	6,027
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 6,027	\$ 6,027
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,027	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 6,027	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-72

## Eddy County

## Southwest Border Prosecution Initiative Special Revenue Fund - "540"

## Statement of Revenues, Expenditures, and Changes in

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

For the Year Ended June 30, 2012

	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	-	-	121,602	121,602
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>121,602</u>	<u>121,602</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>-</u>	<u>-</u>	<u>121,602</u>	<u>121,602</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(188,682)	-	188,682
Operating transfers in (out)	-	188,682	188,682	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>188,682</u>	<u>188,682</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>310,284</u>	<u>310,284</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,284</u>	<u>\$ 310,284</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 310,284	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 310,284</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-73

## Eddy County

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 1,350,000	\$ 1,350,000	\$ -	\$ (1,350,000)
Gross receipts	-	-	2,193,671	2,193,671
Oil and gas	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	23,000	23,000
<i>Total revenues</i>	<u>1,350,000</u>	<u>1,350,000</u>	<u>2,216,671</u>	<u>866,671</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	275,000	275,000	290,914	(15,914)
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	500,000	212,398	287,602
<i>Total expenditures</i>	<u>275,000</u>	<u>775,000</u>	<u>503,312</u>	<u>271,688</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,075,000</u>	<u>575,000</u>	<u>1,713,359</u>	<u>1,138,359</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(1,075,000)	125,000	-	(125,000)
Operating transfers in (out)	(500,000)	(700,000)	(643,943)	56,057
<i>Total other financing sources (uses)</i>	<u>(1,575,000)</u>	<u>(575,000)</u>	<u>(643,943)</u>	<u>(68,943)</u>
<i>Net change in fund balance</i>	(500,000)	-	1,069,416	1,069,416
<i>Fund balance - beginning of year</i>	-	-	2,805,989	2,805,989
<i>Fund balance - end of year</i>	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ 3,875,405</u>	<u>\$ 3,875,405</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,069,416	
Adjustments to revenues for gross receipts taxes			180,875	
Adjustments to expenditures for public safety			6,867	
Net change in fund balance (GAAP basis)			<u>\$ 1,257,158</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-74

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	3,897	12,583
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,480</u>	<u>16,480</u>	<u>3,897</u>	<u>12,583</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>42,320</u>	<u>117,974</u>	<u>75,654</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	(42,320)	-	42,320
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>(42,320)</u>	<u>-</u>	<u>42,320</u>
<i>Net change in fund balance</i>	-	-	117,974	117,974
<i>Fund balance - beginning of year</i>	-	-	91,414	91,414
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,388</u>	<u>\$ 209,388</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 117,974	
Adjustments to revenues for state operating grants			10,553	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 128,527</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-75

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	1,438	15,042
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,480</u>	<u>16,480</u>	<u>1,438</u>	<u>15,042</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>42,320</u>	<u>120,433</u>	<u>78,113</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	(42,320)	-	42,320
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>(42,320)</u>	<u>-</u>	<u>42,320</u>
<i>Net change in fund balance</i>	-	-	120,433	120,433
<i>Fund balance - beginning of year</i>	-	-	163,247	163,247
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,680</u>	<u>\$ 283,680</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 120,433	
Adjustments to revenues for state operating grants			10,553	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 130,986</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-76

Eddy County

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, 2012

	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	58,800	58,800	121,981	63,181
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	58,800	58,800	121,981	63,181
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	42,937	(26,457)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	100,000	52,651	47,349
<i>Total expenditures</i>	16,480	116,480	95,588	20,892
<i>Excess (deficiency) of revenues over expenditures</i>	42,320	(57,680)	26,393	84,073
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	57,680	-	(57,680)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(42,320)	57,680	-	(57,680)
<i>Net change in fund balance</i>	-	-	26,393	26,393
<i>Fund balance - beginning of year</i>	-	-	557,684	557,684
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 584,077	\$ 584,077
Net change in fund balance (non-GAAP budgetary basis)			\$ 26,393	
Adjustments to revenues for state operating grants			1,483	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 27,876	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-77

Eddy County

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, 2012

	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	58,800	58,800	121,892	63,092
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	58,800	58,800	121,892	63,092
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	86,480	76,576	9,904
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	100,000	96,360	3,640
<i>Total expenditures</i>	16,480	186,480	172,936	13,544
<i>Excess (deficiency) of revenues over expenditures</i>	42,320	(127,680)	(51,044)	76,636
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	127,680	-	(127,680)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(42,320)	127,680	-	(127,680)
<i>Net change in fund balance</i>	-	-	(51,044)	(51,044)
<i>Fund balance - beginning of year</i>	-	-	326,439	326,439
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 275,395	\$ 275,395
Net change in fund balance (non-GAAP budgetary basis)			\$ (51,044)	
Adjustments to revenues for state operating grants			1,483	
Adjustments to expenditures for public safety			(33)	
Net change in fund balance (GAAP basis)			\$ (49,594)	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-78

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	46,480	39,900	6,580
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	30,000	27,803	2,197
<i>Total expenditures</i>	<u>16,480</u>	<u>76,480</u>	<u>67,703</u>	<u>8,777</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>(17,680)</u>	<u>54,168</u>	<u>71,848</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	17,680	-	(17,680)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>17,680</u>	<u>-</u>	<u>(17,680)</u>
<i>Net change in fund balance</i>	-	-	54,168	54,168
<i>Fund balance - beginning of year</i>	-	-	270,313	270,313
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324,481</u>	<u>\$ 324,481</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 54,168	
Adjustments to revenues for state operating grants			1,483	
Adjustments to expenditures for public safety			(1,803)	
Net change in fund balance (GAAP basis)			<u>\$ 53,848</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-79

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	14,620	1,860
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	100,000	511,210	511,210	-
<i>Total expenditures</i>	<u>116,480</u>	<u>527,690</u>	<u>525,830</u>	<u>1,860</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(57,680)</u>	<u>(468,890)</u>	<u>(403,959)</u>	<u>64,931</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(242,320)	168,890	-	(168,890)
Operating transfers in (out)	300,000	300,000	300,000	-
<i>Total other financing sources (uses)</i>	<u>57,680</u>	<u>468,890</u>	<u>300,000</u>	<u>(168,890)</u>
<i>Net change in fund balance</i>	-	-	(103,959)	(103,959)
<i>Fund balance - beginning of year</i>	-	-	184,446	184,446
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,487</u>	<u>\$ 80,487</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (103,959)	
Adjustments to revenues for state operating grants			1,483	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (102,476)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-80

Eddy County

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, 2012

	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	58,800	58,800	122,000	63,200
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>122,000</u>	<u>63,200</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	47,985	(31,505)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	80,000	42,967	37,033
<i>Total expenditures</i>	<u>16,480</u>	<u>96,480</u>	<u>90,952</u>	<u>5,528</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>(37,680)</u>	<u>31,048</u>	<u>68,728</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	37,680	-	(37,680)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>37,680</u>	<u>-</u>	<u>(37,680)</u>
<i>Net change in fund balance</i>	-	-	31,048	31,048
<i>Fund balance - beginning of year</i>	-	-	495,266	495,266
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,314</u>	<u>\$ 526,314</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 31,048	
Adjustments to revenues for state operating grants			10,553	
Adjustments to expenditures for public safety			5,032	
Net change in fund balance (GAAP basis)			<u>\$ 46,633</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-81

Eddy County

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, 2012

	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	58,800	58,800	126,617	67,817
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>126,617</u>	<u>67,817</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	12,040	4,440
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	40,000	35,738	4,262
<i>Total expenditures</i>	<u>16,480</u>	<u>56,480</u>	<u>47,778</u>	<u>8,702</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>2,320</u>	<u>78,839</u>	<u>76,519</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	(2,320)	-	2,320
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>(2,320)</u>	<u>-</u>	<u>2,320</u>
<i>Net change in fund balance</i>	-	-	78,839	78,839
<i>Fund balance - beginning of year</i>	-	-	447,943	447,943
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,782</u>	<u>\$ 526,782</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 78,839	
Adjustments to revenues for state operating grants			10,553	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 89,392</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-82

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	115,809	115,809
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,809</u>	<u>\$ 115,809</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-83

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	11,341	5,139
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,480</u>	<u>16,480</u>	<u>11,341</u>	<u>5,139</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>42,320</u>	<u>110,530</u>	<u>68,210</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	(42,320)	-	42,320
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>(42,320)</u>	<u>-</u>	<u>42,320</u>
<i>Net change in fund balance</i>	-	-	110,530	110,530
<i>Fund balance - beginning of year</i>	-	-	392,966	392,966
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 503,496</u>	<u>\$ 503,496</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 110,530	
Adjustments to revenues for state operating grants			1,483	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 112,013</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-84

## Eddy County

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, 2012

	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	86,000	86,000	78,165	(7,835)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>86,000</u>	<u>86,000</u>	<u>78,165</u>	<u>(7,835)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	21,630	46,630	28,793	17,837
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	50,000	60,000	58,899	1,101
<i>Total expenditures</i>	<u>71,630</u>	<u>106,630</u>	<u>87,692</u>	<u>18,938</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>14,370</u>	<u>(20,630)</u>	<u>(9,527)</u>	<u>11,103</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(14,370)	20,630	-	(20,630)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(14,370)</u>	<u>20,630</u>	<u>-</u>	<u>(20,630)</u>
<i>Net change in fund balance</i>	-	-	(9,527)	(9,527)
<i>Fund balance - beginning of year</i>	-	-	136,878	136,878
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,351</u>	<u>\$ 127,351</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,527)	
Adjustments to revenues for state operating grants			(2,609)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (12,136)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-85

Eddy County

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, 2012

	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	29,400	29,400	60,935	31,535
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>29,400</u>	<u>29,400</u>	<u>60,935</u>	<u>31,535</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	11,330	11,330	-	11,330
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>11,330</u>	<u>11,330</u>	<u>-</u>	<u>11,330</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>18,070</u>	<u>18,070</u>	<u>60,935</u>	<u>42,865</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(18,070)	(18,070)	-	18,070
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(18,070)</u>	<u>(18,070)</u>	<u>-</u>	<u>18,070</u>
<i>Net change in fund balance</i>	-	-	60,935	60,935
<i>Fund balance - beginning of year</i>	-	-	83,469	83,469
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,404</u>	<u>\$ 144,404</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 60,935	
Adjustments to revenues for state operating grants			5,276	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 66,211</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-86

Eddy County

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, 2012

	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	29,400	29,400	60,935	31,535
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>29,400</u>	<u>29,400</u>	<u>60,935</u>	<u>31,535</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	11,330	11,330	7,119	4,211
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>11,330</u>	<u>11,330</u>	<u>7,119</u>	<u>4,211</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>18,070</u>	<u>18,070</u>	<u>53,816</u>	<u>35,746</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(18,070)	(18,070)	-	18,070
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(18,070)</u>	<u>(18,070)</u>	<u>-</u>	<u>18,070</u>
<i>Net change in fund balance</i>	-	-	53,816	53,816
<i>Fund balance - beginning of year</i>	-	-	153,041	153,041
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,857</u>	<u>\$ 206,857</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 53,816	
Adjustments to revenues for state operating grants			5,276	
Adjustments to expenditures for public safety			(20,000)	
Net change in fund balance (GAAP basis)			<u>\$ 39,092</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-87

Eddy County

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, 2012

	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	-	-	-	-
State operating grants	58,800	58,800	121,911	63,111
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Fines	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,911</u>	<u>63,111</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	100,000	100,000	85,952	14,048
<i>Total expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>85,952</u>	<u>14,048</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(41,200)</u>	<u>(41,200)</u>	<u>35,959</u>	<u>77,159</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	41,200	41,200	-	(41,200)
Operating transfers in (out)	-	-	43,943	43,943
<i>Total other financing sources (uses)</i>	<u>41,200</u>	<u>41,200</u>	<u>43,943</u>	<u>2,743</u>
<i>Net change in fund balance</i>	-	-	79,902	79,902
<i>Fund balance - beginning of year</i>	-	-	90,964	90,964
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,866</u>	<u>\$ 170,866</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 79,902	
Adjustments to revenues for state operating grants			1,483	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 81,385</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-88

Eddy County

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, 2012

	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	58,800	58,800	121,871	63,071
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>58,800</u>	<u>58,800</u>	<u>121,871</u>	<u>63,071</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	16,480	16,480	67,003	(50,523)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	200,000	118,487	81,513
<i>Total expenditures</i>	<u>16,480</u>	<u>216,480</u>	<u>185,490</u>	<u>30,990</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>42,320</u>	<u>(157,680)</u>	<u>(63,619)</u>	<u>94,061</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(42,320)	157,680	-	(157,680)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(42,320)</u>	<u>157,680</u>	<u>-</u>	<u>(157,680)</u>
<i>Net change in fund balance</i>	-	-	(63,619)	(63,619)
<i>Fund balance - beginning of year</i>	-	-	201,418	201,418
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,799</u>	<u>\$ 137,799</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (63,619)	
Adjustments to revenues for state operating grants			1,483	
Adjustments to expenditures for public safety			(15,918)	
Net change in fund balance (GAAP basis)			<u>\$ (78,054)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-89

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	88,754	88,754	-	88,754
<i>Total expenditures</i>	<u>88,754</u>	<u>88,754</u>	<u>-</u>	<u>88,754</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(88,754)</u>	<u>(88,754)</u>	<u>-</u>	<u>88,754</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	88,754	88,754	-	(88,754)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>88,754</u>	<u>88,754</u>	<u>-</u>	<u>(88,754)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	88,754	88,754
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,754</u>	<u>\$ 88,754</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(855)	
Net change in fund balance (GAAP basis)			<u>\$ (855)</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-90

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	48,772	48,772	-	48,772
<i>Total expenditures</i>	<u>48,772</u>	<u>48,772</u>	<u>-</u>	<u>48,772</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(48,772)</u>	<u>(48,772)</u>	<u>-</u>	<u>48,772</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	48,772	48,772	-	(48,772)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>48,772</u>	<u>48,772</u>	<u>-</u>	<u>(48,772)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	49,772	49,772
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,772</u>	<u>\$ 49,772</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-91

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	189,432	189,432	-	189,432
<i>Total expenditures</i>	<u>189,432</u>	<u>189,432</u>	<u>-</u>	<u>189,432</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(189,432)</u>	<u>(189,432)</u>	<u>-</u>	<u>189,432</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	189,432	189,432	-	(189,432)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>189,432</u>	<u>189,432</u>	<u>-</u>	<u>(189,432)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	189,432	189,432
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,432</u>	<u>\$ 189,432</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-92

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	11,516	11,516	11,516	-
<i>Total expenditures</i>	<u>11,516</u>	<u>11,516</u>	<u>11,516</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(11,516)</u>	<u>(11,516)</u>	<u>(11,516)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	11,516	11,516	-	(11,516)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>11,516</u>	<u>11,516</u>	<u>-</u>	<u>(11,516)</u>
<i>Net change in fund balance</i>	-	-	(11,516)	(11,516)
<i>Fund balance - beginning of year</i>	-	-	11,516	11,516
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (11,516)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (11,516)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-93

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	62,693	62,693	62,693	-
<i>Total expenditures</i>	<u>62,693</u>	<u>62,693</u>	<u>62,693</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(62,693)</u>	<u>(62,693)</u>	<u>(62,693)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	62,693	62,693	-	(62,693)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>62,693</u>	<u>62,693</u>	<u>-</u>	<u>(62,693)</u>
<i>Net change in fund balance</i>	-	-	(62,693)	(62,693)
<i>Fund balance - beginning of year</i>	-	-	62,693	62,693
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (62,693)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (62,693)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-94

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	49,535	-	-	-
<i>Total expenditures</i>	<u>49,535</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(49,535)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	49,535	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>49,535</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for state operating grants			19,970	
Adjustments to expenditures for principal and interest accruals			(19,970)	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-95

Eddy County

Happy Valley VFD 08/09 Special Revenue Fund - "613"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	9,294	-	-	-
<i>Total expenditures</i>	<u>9,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,294)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	9,294	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>9,294</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>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-96

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,095	3,095	3,095	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,095</u>	<u>3,095</u>	<u>3,095</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,095)</u>	<u>(3,095)</u>	<u>(3,095)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	3,095	3,095	-	(3,095)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,095</u>	<u>3,095</u>	<u>-</u>	<u>(3,095)</u>
<i>Net change in fund balance</i>	-	-	(3,095)	(3,095)
<i>Fund balance - beginning of year</i>	-	-	3,095	3,095
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,095)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (3,095)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-97

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	13,095	13,095	13,095	-
<i>Total expenditures</i>	<u>13,095</u>	<u>13,095</u>	<u>13,095</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(13,095)</u>	<u>(13,095)</u>	<u>(13,095)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	13,095	13,095	-	(13,095)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>13,095</u>	<u>13,095</u>	<u>-</u>	<u>(13,095)</u>
<i>Net change in fund balance</i>	-	-	(13,095)	(13,095)
<i>Fund balance - beginning of year</i>	-	-	13,095	13,095
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (13,095)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (13,095)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-98

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	9,231	9,231	9,231	-
<i>Total expenditures</i>	<u>9,231</u>	<u>9,231</u>	<u>9,231</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,231)</u>	<u>(9,231)</u>	<u>(9,231)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	9,231	9,231	-	(9,231)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>9,231</u>	<u>9,231</u>	<u>-</u>	<u>(9,231)</u>
<i>Net change in fund balance</i>	-	-	(9,231)	(9,231)
<i>Fund balance - beginning of year</i>	-	-	9,231	9,231
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,231)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (9,231)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-99

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	31,127	31,127	31,127	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>31,127</u>	<u>31,127</u>	<u>31,127</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(31,127)</u>	<u>(31,127)</u>	<u>(31,127)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	31,127	31,127	-	(31,127)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>31,127</u>	<u>31,127</u>	<u>-</u>	<u>(31,127)</u>
<i>Net change in fund balance</i>	-	-	(31,127)	(31,127)
<i>Fund balance - beginning of year</i>	-	-	31,127	31,127
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (31,127)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (31,127)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-100

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	27,636	27,636	27,636	-
<i>Total expenditures</i>	<u>27,636</u>	<u>27,636</u>	<u>27,636</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(27,636)</u>	<u>(27,636)</u>	<u>(27,636)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	27,636	27,636	-	(27,636)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>27,636</u>	<u>27,636</u>	<u>-</u>	<u>(27,636)</u>
<i>Net change in fund balance</i>	-	-	(27,636)	(27,636)
<i>Fund balance - beginning of year</i>	-	-	27,636	27,636
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (27,636)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (27,636)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-101

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	9,668	9,668	9,668	-
<i>Total expenditures</i>	<u>9,668</u>	<u>9,668</u>	<u>9,668</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,668)</u>	<u>(9,668)</u>	<u>(9,668)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	9,668	9,668	-	(9,668)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>9,668</u>	<u>9,668</u>	<u>-</u>	<u>(9,668)</u>
<i>Net change in fund balance</i>	-	-	(9,668)	(9,668)
<i>Fund balance - beginning of year</i>	-	-	9,668	9,668
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,668)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (9,668)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-102

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	10,568	10,568	5,226	5,342
<i>Total expenditures</i>	<u>10,568</u>	<u>10,568</u>	<u>5,226</u>	<u>5,342</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,568)</u>	<u>(10,568)</u>	<u>(5,226)</u>	<u>5,342</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,568	10,568	-	(10,568)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,568</u>	<u>10,568</u>	<u>-</u>	<u>(10,568)</u>
<i>Net change in fund balance</i>	-	-	(5,226)	(5,226)
<i>Fund balance - beginning of year</i>	-	-	10,568	10,568
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,342</u>	<u>\$ 5,342</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,226)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (5,226)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-103

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	31,126	31,847	-	31,847
<i>Total expenditures</i>	<u>31,126</u>	<u>31,847</u>	<u>-</u>	<u>31,847</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(31,126)</u>	<u>(31,847)</u>	<u>-</u>	<u>31,847</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	31,126	31,847	-	(31,847)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>31,126</u>	<u>31,847</u>	<u>-</u>	<u>(31,847)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	31,847	31,847
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,847</u>	<u>\$ 31,847</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-104

Eddy County

Otis VFD 08/09 Special Revenue Fund - "625"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	28,385	28,385	-	28,385
<i>Total expenditures</i>	<u>28,385</u>	<u>28,385</u>	<u>-</u>	<u>28,385</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(28,385)</u>	<u>(28,385)</u>	<u>-</u>	<u>28,385</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	28,385	28,385	-	(28,385)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>28,385</u>	<u>28,385</u>	<u>-</u>	<u>(28,385)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	28,385	28,385
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,385</u>	<u>\$ 28,385</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-105

Eddy County  
 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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	2,017	2,017	125	1,892
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,017</u>	<u>2,017</u>	<u>125</u>	<u>1,892</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,017)</u>	<u>(2,017)</u>	<u>(125)</u>	<u>1,892</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,017	2,017	-	(2,017)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,017</u>	<u>2,017</u>	<u>-</u>	<u>(2,017)</u>
<i>Net change in fund balance</i>	-	-	(125)	(125)
<i>Fund balance - beginning of year</i>	-	-	2,017	2,017
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,892</u>	<u>\$ 1,892</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (125)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (125)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-106

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	34,750	34,750	23,139	11,611
<i>Total expenditures</i>	<u>34,750</u>	<u>34,750</u>	<u>23,139</u>	<u>11,611</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(34,750)</u>	<u>(34,750)</u>	<u>(23,139)</u>	<u>11,611</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	34,750	34,750	-	(34,750)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>34,750</u>	<u>34,750</u>	<u>-</u>	<u>(34,750)</u>
<i>Net change in fund balance</i>	-	-	(23,139)	(23,139)
<i>Fund balance - beginning of year</i>	-	-	34,750	34,750
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,611</u>	<u>\$ 11,611</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (23,139)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (23,139)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-107

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	25,633	25,633	-	25,633
<i>Total expenditures</i>	<u>25,633</u>	<u>25,633</u>	<u>-</u>	<u>25,633</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(25,633)</u>	<u>(25,633)</u>	<u>-</u>	<u>25,633</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	25,633	25,633	-	(25,633)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>25,633</u>	<u>25,633</u>	<u>-</u>	<u>(25,633)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	25,633	25,633
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,633</u>	<u>\$ 25,633</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-108

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	16,606	16,606	-	16,606
<i>Total expenditures</i>	<u>16,606</u>	<u>16,606</u>	<u>-</u>	<u>16,606</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(16,606)</u>	<u>(16,606)</u>	<u>-</u>	<u>16,606</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	16,606	16,606	-	(16,606)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>16,606</u>	<u>16,606</u>	<u>-</u>	<u>(16,606)</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	16,606	16,606
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,606</u>	<u>\$ 16,606</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-109

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	39,128	(39,128)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	69,022	69,022	-	69,022
<i>Total expenditures</i>	<u>69,022</u>	<u>69,022</u>	<u>39,128</u>	<u>29,894</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(69,022)</u>	<u>(69,022)</u>	<u>(39,128)</u>	<u>29,894</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	69,022	69,022	-	(69,022)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>69,022</u>	<u>69,022</u>	<u>-</u>	<u>(69,022)</u>
<i>Net change in fund balance</i>	-	-	(39,128)	(39,128)
<i>Fund balance - beginning of year</i>	-	-	69,022	69,022
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,894</u>	<u>\$ 29,894</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (39,128)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (39,128)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-110

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	28	-	(28)
Operating transfers in (out)	-	(28)	(28)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(28)</u>	<u>(28)</u>
<i>Net change in fund balance</i>	-	-	(28)	(28)
<i>Fund balance - beginning of year</i>	-	-	28	28
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (28)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (28)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-111

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	4,640	-	-	-
<i>Total expenditures</i>	<u>4,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	4,640	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>4,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-112

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	5,224	(5,224)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	12,482	5,224	-	5,224
<i>Total expenditures</i>	<u>12,482</u>	<u>5,224</u>	<u>5,224</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(12,482)</u>	<u>(5,224)</u>	<u>(5,224)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	12,482	5,224	-	(5,224)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>12,482</u>	<u>5,224</u>	<u>-</u>	<u>(5,224)</u>
<i>Net change in fund balance</i>	-	-	(5,224)	(5,224)
<i>Fund balance - beginning of year</i>	-	-	5,224	5,224
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,224)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (5,224)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-113

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	18	-	(18)
Operating transfers in (out)	-	(18)	(18)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(18)</u>	<u>(18)</u>
<i>Net change in fund balance</i>	-	-	(18)	(18)
<i>Fund balance - beginning of year</i>	-	-	18	18
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (18)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (18)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-114

Eddy County

Atoka VFD 10/11 Special Revenue Fund - "645"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	48,069	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>48,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	48,069	29,127	-	29,127
<i>Total expenditures</i>	<u>48,069</u>	<u>29,127</u>	<u>-</u>	<u>29,127</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(29,127)</u>	<u>-</u>	<u>29,127</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	29,127	-	(29,127)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>29,127</u>	<u>-</u>	<u>(29,127)</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>29,127</u>	<u>29,127</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,127</u>	<u>\$ 29,127</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for miscellaneous revenues			2,333	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,333</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-115

Eddy County

Cottonwood VFD 10/11 Special Revenue Fund - "646"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	95,646	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>95,646</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	95,646	67,927	67,927	-
<i>Total expenditures</i>	<u>95,646</u>	<u>67,927</u>	<u>67,927</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(67,927)</u>	<u>(67,927)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	67,927	-	(67,927)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>67,927</u>	<u>-</u>	<u>(67,927)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(67,927)</u>	<u>(67,927)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>67,927</u>	<u>67,927</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (67,927)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			247	
Net change in fund balance (GAAP basis)			<u>\$ (67,680)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-116

Eddy County

Happy Valley VFD 10/11 Special Revenue Fund - "647"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	100	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	100	19,381	-	19,381
<i>Total expenditures</i>	<u>100</u>	<u>19,381</u>	<u>-</u>	<u>19,381</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(19,381)</u>	<u>-</u>	<u>19,381</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	19,381	-	(19,381)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>19,381</u>	<u>-</u>	<u>(19,381)</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>19,381</u>	<u>19,381</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,381</u>	<u>\$ 19,381</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for miscellaneous revenues			1,432	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,432</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-117

Eddy County

Joel VFD 10/11 Special Revenue Fund - "648"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	94,466	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>94,466</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	94,466	51,735	51,429	306
<i>Total expenditures</i>	<u>94,466</u>	<u>51,735</u>	<u>51,429</u>	<u>306</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(51,735)</u>	<u>(51,429)</u>	<u>306</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	51,735	-	(51,735)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>51,735</u>	<u>-</u>	<u>(51,735)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(51,429)</u>	<u>(51,429)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>51,735</u>	<u>51,735</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306</u>	<u>\$ 306</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (51,429)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			2,660	
Net change in fund balance (GAAP basis)			<u>\$ (48,769)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-118

Eddy County

La Huerta VFD 10/11 Special Revenue Fund - "649"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	28,251	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>28,251</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	28,251	48,844	48,820	24
<i>Total expenditures</i>	<u>28,251</u>	<u>48,844</u>	<u>48,820</u>	<u>24</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(48,844)</u>	<u>(48,820)</u>	<u>24</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	48,844	-	(48,844)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>48,844</u>	<u>-</u>	<u>(48,844)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(48,820)</u>	<u>(48,820)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>48,844</u>	<u>48,844</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (48,820)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			54	
Net change in fund balance (GAAP basis)			<u>\$ (48,766)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-119

Eddy County

Loco Hills VFD 10/11 Special Revenue Fund - "651"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	7,662	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	7,662	19,943	-	19,943
<i>Total expenditures</i>	<u>7,662</u>	<u>19,943</u>	<u>-</u>	<u>19,943</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(19,943)</u>	<u>-</u>	<u>19,943</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	19,943	-	(19,943)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>19,943</u>	<u>-</u>	<u>(19,943)</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>19,943</u>	<u>19,943</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,943</u>	<u>\$ 19,943</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for public safety grants			181	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 181</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-120

Eddy County

Otis VFD 10/11 Special Revenue Fund - "652"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	56,705	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>56,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	9,652	(9,652)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	56,705	77,509	-	77,509
<i>Total expenditures</i>	<u>56,705</u>	<u>77,509</u>	<u>9,652</u>	<u>67,857</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(77,509)</u>	<u>(9,652)</u>	<u>67,857</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	77,509	-	(77,509)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>77,509</u>	<u>-</u>	<u>(77,509)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(9,652)</u>	<u>(9,652)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>77,509</u>	<u>77,509</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,857</u>	<u>\$ 67,857</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,652)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety and capital outlay			1,058	
Net change in fund balance (GAAP basis)			<u>\$ (8,594)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-121

Eddy County

Malaga VFD 10/11 Special Revenue Fund - "653"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	100	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	100	2	-	2
<i>Total expenditures</i>	<u>100</u>	<u>2</u>	<u>-</u>	<u>2</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>2</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	2	(2)	(4)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2</u>	<u>(2)</u>	<u>(4)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2)	
No adjustments to revenues			-	
Adjustments to expenditures for transfers out			<u>16</u>	
Net change in fund balance (GAAP basis)			<u>\$ 14</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-122

Eddy County

Queen VFD 10/11 Special Revenue Fund - "654"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	10,158	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,158</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	708	(708)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	10,158	16,733	-	16,733
<i>Total expenditures</i>	<u>10,158</u>	<u>16,733</u>	<u>708</u>	<u>16,025</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(16,733)</u>	<u>(708)</u>	<u>16,025</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	16,733	-	(16,733)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>16,733</u>	<u>-</u>	<u>(16,733)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(708)</u>	<u>(708)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,733</u>	<u>16,733</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,025</u>	<u>\$ 16,025</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (708)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (708)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-123

Eddy County

Riverside VFD 10/11 Special Revenue Fund - "655"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	14,385	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>14,385</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	14,385	14,310	-	14,310
<i>Total expenditures</i>	<u>14,385</u>	<u>14,310</u>	<u>-</u>	<u>14,310</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(14,310)</u>	<u>-</u>	<u>14,310</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	14,310	-	(14,310)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>14,310</u>	<u>-</u>	<u>(14,310)</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>14,310</u>	<u>14,310</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,310</u>	<u>\$ 14,310</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for miscellaneous revenues			712	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 712</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-124

Eddy County

Sun Country VFD 10/11 Special Revenue Fund - "656"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	61,338	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>61,338</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	61,338	59,571	-	59,571
<i>Total expenditures</i>	<u>61,338</u>	<u>59,571</u>	<u>-</u>	<u>59,571</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(59,571)</u>	<u>-</u>	<u>59,571</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	59,571	-	(59,571)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>59,571</u>	<u>-</u>	<u>(59,571)</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>59,571</u>	<u>59,571</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,571</u>	<u>\$ 59,571</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to miscellaneous revenues			885	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 885</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-125

Eddy County

Fire Excise - Administration Fire Funds 10/11 Special Revenue Fund - "657"

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2012

	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	13,379	-	-	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>13,379</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100	31,289	20,370	10,919
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100</u>	<u>31,289</u>	<u>20,370</u>	<u>10,919</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13,279</u>	<u>(31,289)</u>	<u>(20,370)</u>	<u>10,919</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(13,279)	31,289	-	(31,289)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(13,279)</u>	<u>31,289</u>	<u>-</u>	<u>(31,289)</u>
<i>Net change in fund balance</i>	-	-	(20,370)	(20,370)
<i>Fund balance - beginning of year</i>	-	-	31,289	31,289
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,919</u>	<u>\$ 10,919</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (20,370)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (20,370)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-126

Eddy County

EMS - Atoka 10/11 Special Revenue Fund - "658"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</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>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(5,000)	-	5,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-127

Eddy County

EMS - Cottonwood 10/11 Special Revenue Fund - "659"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	2,242	-	2,242
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,242</u>	<u>-</u>	<u>2,242</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>7,000</u>	<u>4,758</u>	<u>-</u>	<u>(4,758)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,000)	(4,758)	-	4,758
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(7,000)</u>	<u>(4,758)</u>	<u>-</u>	<u>4,758</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	2,242	2,242
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,242</u>	<u>\$ 2,242</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-128

Eddy County

EMS - Happy Valley 10/11 Special Revenue Fund - "660"  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</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>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(4,996)	-	4,996
Operating transfers in (out)	-	(4)	(4)	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4)</u>	<u>4,996</u>
<i>Net change in fund balance</i>	-	-	(4)	(4)
<i>Fund balance - beginning of year</i>	-	-	4	4
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (4)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (4)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-129

Eddy County

EMS - Joel 10/11 Special Revenue Fund - "661"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</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>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(5,000)	-	5,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-130

Eddy County

EMS - La Huerta 10/11 Special Revenue Fund - "662"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	716	-	716
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>716</u>	<u>-</u>	<u>716</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,000</u>	<u>4,284</u>	<u>-</u>	<u>(4,284)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(4,284)	-	4,284
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(4,284)</u>	<u>-</u>	<u>4,284</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	716	716
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 716</u>	<u>\$ 716</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-131

Eddy County

EMS - Loco Hills 10/11 Special Revenue Fund - "663"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	9,763	9,763	-	(9,763)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,763</u>	<u>9,763</u>	<u>-</u>	<u>(9,763)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,574	-	3,574
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,574</u>	<u>-</u>	<u>3,574</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>9,763</u>	<u>6,189</u>	<u>-</u>	<u>(6,189)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(9,763)	(6,189)	-	6,189
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(9,763)</u>	<u>(6,189)</u>	<u>-</u>	<u>6,189</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	3,574	3,574
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,574</u>	<u>\$ 3,574</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-132

Eddy County

EMS - Otis 10/11 Special Revenue Fund - "664"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	563	-	563
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>563</u>	<u>-</u>	<u>563</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>7,000</u>	<u>6,437</u>	<u>-</u>	<u>(6,437)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,000)	(6,437)	-	6,437
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(7,000)</u>	<u>(6,437)</u>	<u>-</u>	<u>6,437</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	563	563
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563</u>	<u>\$ 563</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-133

Eddy County

EMS - Malaga 10/11 Special Revenue Fund - "665"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</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>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,000)	(7,000)	-	7,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>7,000</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	2	2
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-134

Eddy County

EMS - Queen 10/11 Special Revenue Fund - "666"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	-	(3,000)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,994	-	1,994
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,994</u>	<u>-</u>	<u>1,994</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>3,000</u>	<u>1,006</u>	<u>-</u>	<u>(1,006)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,000)	(1,006)	-	1,006
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(3,000)</u>	<u>(1,006)</u>	<u>-</u>	<u>1,006</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	1,994	1,994
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,994</u>	<u>\$ 1,994</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-135

Eddy County

EMS - Riverside 10/11 Special Revenue Fund - "667"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	-	-	-	-
Licenses and fees	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,609	-	1,609
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,609</u>	<u>-</u>	<u>1,609</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,000</u>	<u>3,391</u>	<u>-</u>	<u>(3,391)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(5,000)	(3,391)	-	3,391
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(5,000)</u>	<u>(3,391)</u>	<u>-</u>	<u>3,391</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	1,609	1,609
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,609</u>	<u>\$ 1,609</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-136

Eddy County

EMS - Sun Country 10/11 Special Revenue Fund - "668"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	6,259	3,357	2,902
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>6,259</u>	<u>3,357</u>	<u>2,902</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>7,000</u>	<u>741</u>	<u>(3,357)</u>	<u>(4,098)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,000)	(741)	-	741
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(7,000)</u>	<u>(741)</u>	<u>-</u>	<u>741</u>
<i>Net change in fund balance</i>	-	-	(3,357)	(3,357)
<i>Fund balance - beginning of year</i>	-	-	6,259	6,259
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,902</u>	<u>\$ 2,902</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,357)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (3,357)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-137

Eddy County

2009 EMPG Exercise Grant Special Revenue Fund - "670"  
 Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for grants			49,441	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 49,441</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-138

Eddy County

Atoka VFD 11/12 Special Revenue Fund - "671"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	150,990	147,970	147,970	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>150,990</u>	<u>147,970</u>	<u>147,970</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	107,210	107,210	117,452	(10,242)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	43,780	40,760	-	40,760
<i>Total expenditures</i>	<u>150,990</u>	<u>147,970</u>	<u>117,452</u>	<u>30,518</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>30,518</u>	<u>30,518</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>30,518</u>	<u>30,518</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,518</u>	<u>\$ 30,518</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 30,518	
Adjustments to revenues for miscellaneous revenues			(2,333)	
Adjustments to expenditures for public safety			2,285	
Net change in fund balance (GAAP basis)			<u>\$ 30,470</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-139

Eddy County

Cottonwood VFD 11/12 Special Revenue Fund - "672"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	150,990	147,970	147,970	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>150,990</u>	<u>147,970</u>	<u>147,970</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	107,210	107,210	100,955	6,255
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	43,780	40,760	47,015	(6,255)
<i>Total expenditures</i>	<u>150,990</u>	<u>147,970</u>	<u>147,970</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-140

Eddy County

Happy Valley VFD 11/12 Special Revenue Fund - "673"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	82,037	80,005	80,005	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>82,037</u>	<u>80,005</u>	<u>80,005</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	82,037	80,005	80,005	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>82,037</u>	<u>80,005</u>	<u>80,005</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for miscellaneous revenues			(1,432)	
Adjustments to expenditures for public safety			1,432	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-141

Eddy County

Joel VFD 11/12 Special Revenue Fund - "674"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	279,461	273,873	273,873	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>279,461</u>	<u>273,873</u>	<u>273,873</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	147,210	147,210	225,379	(78,169)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	132,251	126,663	47,463	79,200
<i>Total expenditures</i>	<u>279,461</u>	<u>273,873</u>	<u>272,842</u>	<u>1,031</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,031</u>	<u>1,031</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,031</u>	<u>1,031</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,031</u>	<u>\$ 1,031</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,031	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,031</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-142

Eddy County

La Huerta VFD 11/12 Special Revenue Fund - "675"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	158,936	155,758	155,758	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>158,936</u>	<u>155,758</u>	<u>155,758</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	107,210	107,210	109,371	(2,161)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	51,726	48,548	-	48,548
<i>Total expenditures</i>	<u>158,936</u>	<u>155,758</u>	<u>109,371</u>	<u>46,387</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>46,387</u>	<u>46,387</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>46,387</u>	<u>46,387</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,387</u>	<u>\$ 46,387</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 46,387	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay and public safety			(282)	
Net change in fund balance (GAAP basis)			<u>\$ 46,105</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-143

Eddy County

Loco Hills VFD 11/12 Special Revenue Fund - "676"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	50,332	49,326	49,326	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,332</u>	<u>49,326</u>	<u>49,326</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	41,210	41,210	49,208	(7,998)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	9,122	8,116	-	8,116
<i>Total expenditures</i>	<u>50,332</u>	<u>49,326</u>	<u>49,208</u>	<u>118</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>118</u>	<u>118</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>118</u>	<u>118</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118</u>	<u>\$ 118</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 118	
Adjustments to revenues for miscellaneous revenues			(181)	
Adjustments to expenditures for public safety			181	
Net change in fund balance (GAAP basis)			<u>\$ 118</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-144

Eddy County

Otis VFD 11/12 Special Revenue Fund - "677"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	143,044	140,184	140,184	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>143,044</u>	<u>140,184</u>	<u>140,184</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	107,210	107,210	66,930	40,280
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	35,834	32,974	3,720	29,254
<i>Total expenditures</i>	<u>143,044</u>	<u>140,184</u>	<u>70,650</u>	<u>69,534</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>69,534</u>	<u>69,534</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>69,534</u>	<u>69,534</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,534</u>	<u>\$ 69,534</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 69,534	
Adjustments to revenues for miscellaneous revenues			(16)	
Adjustments to expenditures for public safety			16	
Net change in fund balance (GAAP basis)			<u>\$ 69,534</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-145

Eddy County

Malaga VFD 11/12 Special Revenue Fund - "678"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	50,332	49,326	49,326	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,332</u>	<u>49,326</u>	<u>49,326</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	41,210	41,210	49,326	(8,116)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	9,122	8,116	-	8,116
<i>Total expenditures</i>	<u>50,332</u>	<u>49,326</u>	<u>49,326</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-146

Eddy County

Queen VFD 11/12 Special Revenue Fund - "679"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	50,332	49,326	49,326	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,332</u>	<u>49,326</u>	<u>49,326</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	41,210	41,210	42,491	(1,281)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	9,122	8,116	-	8,116
<i>Total expenditures</i>	<u>50,332</u>	<u>49,326</u>	<u>42,491</u>	<u>6,835</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>6,835</u>	<u>6,835</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>6,835</u>	<u>6,835</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,835</u>	<u>\$ 6,835</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,835	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,835</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-147

Eddy County

Riverside VFD 11/12 Special Revenue Fund - "680"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	50,332	49,343	49,326	(17)
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,332</u>	<u>49,343</u>	<u>49,326</u>	<u>(17)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	41,210	41,210	48,583	(7,373)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	9,122	8,133	-	8,133
<i>Total expenditures</i>	<u>50,332</u>	<u>49,343</u>	<u>48,583</u>	<u>760</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>743</u>	<u>743</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	28	28
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>771</u>	<u>771</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771</u>	<u>\$ 771</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 771	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 771</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-148

Eddy County

Sun Country VFD 11/12 Special Revenue Fund - "681"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	158,936	155,758	155,758	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>158,936</u>	<u>155,758</u>	<u>155,758</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	107,210	107,210	77,950	29,260
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	51,726	48,548	-	48,548
<i>Total expenditures</i>	<u>158,936</u>	<u>155,758</u>	<u>77,950</u>	<u>77,808</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>77,808</u>	<u>77,808</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>77,808</u>	<u>77,808</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,808</u>	<u>\$ 77,808</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 77,808	
Adjustments to revenues for state operating grants			(885)	
Adjustments to expenditures for public safety			(808)	
Net change in fund balance (GAAP basis)			<u>\$ 76,115</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-149

Eddy County

Fire Excise Administration Fire Funds 11/12 Special Revenue Fund - "682"

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2012

	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	71,522	70,092	70,092	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>71,522</u>	<u>70,092</u>	<u>70,092</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	71,522	70,092	63,494	6,598
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>71,522</u>	<u>70,092</u>	<u>63,494</u>	<u>6,598</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>6,598</u>	<u>6,598</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	18	18
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>6,616</u>	<u>6,616</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,616</u>	<u>\$ 6,616</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,616	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,616</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-150

Eddy County

EMS- Atoka 11/12 Special Revenue Fund - "683"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	3,125	3,125	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>3,125</u>	<u>3,125</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	3,125	3,050	75
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>3,125</u>	<u>3,050</u>	<u>75</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>75</u>	<u>75</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>75</u>	<u>75</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 75	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 75</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-151

Eddy County

EMS- Cottonwood 11/12 Special Revenue Fund - "684"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,000	7,000	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-152

Eddy County

EMS- Happy Valley 11/12 Special Revenue Fund - "685"  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	5,047	5,047	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,047</u>	<u>5,047</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,047	3,446	1,601
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>5,047</u>	<u>3,446</u>	<u>1,601</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,601</u>	<u>1,601</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	4	4
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,605</u>	<u>1,605</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ 1,605</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,605	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,605</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-153

Eddy County

EMS- Joel 11/12 Special Revenue Fund - "686"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	5,128	5,128	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,128</u>	<u>5,128</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,128	5,128	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>5,128</u>	<u>5,128</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-154

Eddy County

EMS- La Huerta 11/12 Special Revenue Fund - "687"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	5,006	5,006	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,006</u>	<u>5,006</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	5,006	4,987	19
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>5,006</u>	<u>4,987</u>	<u>19</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 19</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 19	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 19</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-155

Eddy County

EMS- Loco Hills 11/12 Special Revenue Fund - "688"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	3,000	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	3,000	2,452	548
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>2,452</u>	<u>548</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>548</u>	<u>548</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>548</u>	<u>548</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 548</u>	<u>\$ 548</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 548	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 548</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-156

Eddy County

EMS- Otis Special Revenue Fund - "689"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	7,146	7,146	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>7,146</u>	<u>7,146</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,146	6,954	192
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,146</u>	<u>6,954</u>	<u>192</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>192</u>	<u>192</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>192</u>	<u>192</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 192</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 192	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 192</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-157

Eddy County

EMS- Malaga 11/12 Special Revenue Fund - "690"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	7,019	7,019	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>7,019</u>	<u>7,019</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,019	6,266	753
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,019</u>	<u>6,266</u>	<u>753</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>753</u>	<u>753</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>753</u>	<u>753</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753</u>	<u>\$ 753</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 753	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 753</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-158

Eddy County

EMS- Queen 11/12 Grant Special Revenue Fund - "691"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	1,800	1,800	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	1,800	-	1,800
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,000</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,800	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,800</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-159

Eddy County

EMS- Riverside 11/12 Special Revenue Fund - "692"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	3,000	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	3,000	2,937	63
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>2,937</u>	<u>63</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>63</u>	<u>63</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>63</u>	<u>63</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ 63</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 63	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 63</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-160

Eddy County

EMS- Sun Country 11/12 Special Revenue Fund - "693"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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	7,044	7,044	-
State capital grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>7,044</u>	<u>7,044</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,044	3,800	3,244
Public works	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,044</u>	<u>3,800</u>	<u>3,244</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,244</u>	<u>3,244</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,244</u>	<u>3,244</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,244</u>	<u>\$ 3,244</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,244	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,244</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-161

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	2,799	2,798	1
<i>Total expenditures</i>	<u>-</u>	<u>2,799</u>	<u>2,798</u>	<u>1</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,799)</u>	<u>(2,798)</u>	<u>1</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,408	-	(1,408)
Operating transfers in (out)	-	1,391	1,391	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,799</u>	<u>1,391</u>	<u>(1,408)</u>
<i>Net change in fund balance</i>	-	-	(1,407)	(1,407)
<i>Fund balance - beginning of year</i>	-	-	1,408	1,408
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,407)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,407)</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO

Statement B-162

Eddy County

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, 2012

	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	1,000,000	1,000,000	897,944	(102,056)
<i>Total revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>897,944</u>	<u>(102,056)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	50,000	50,000	79,384	(29,384)
Capital outlay	950,000	950,000	627,432	322,568
<i>Total expenditures</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>706,816</u>	<u>293,184</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>191,128</u>	<u>191,128</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	191,128	191,128
<i>Fund balance - beginning of year</i>	-	-	11,472	11,472
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,600</u>	<u>\$ 202,600</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 191,128	
Adjustments to revenues for miscellaneous			(10,112)	
Adjustments to expenditures for capital outlay			(69,913)	
Net change in fund balance (GAAP basis)			<u>\$ 111,103</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-163

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	4,839	4,839
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,839</u>	<u>\$ 4,839</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-164

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	47,707	(47,707)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>2,300,000</u>	<u>2,300,000</u>	<u>-</u>	<u>2,300,000</u>
<i>Total expenditures</i>	<u>2,300,000</u>	<u>2,300,000</u>	<u>47,707</u>	<u>2,252,293</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,300,000)</u>	<u>(2,300,000)</u>	<u>(47,707)</u>	<u>2,252,293</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,300,000	2,300,000	-	(2,300,000)
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>2,300,000</u>	<u>2,300,000</u>	<u>-</u>	<u>(2,300,000)</u>
<i>Net change in fund balance</i>	-	-	(47,707)	(47,707)
<i>Fund balance - beginning of year</i>	-	-	3,066,417	3,066,417
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,018,710</u>	<u>\$ 3,018,710</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (47,707)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			<u>(53,350)</u>	
Net change in fund balance (GAAP basis)			<u>\$ (101,057)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-165

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	1,067	1,067
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,067</u>	<u>\$ 1,067</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-166

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	183,000	104,458	78,542
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	2,805,224	2,307,722	497,502
<i>Total expenditures</i>	<u>-</u>	<u>2,988,224</u>	<u>2,412,180</u>	<u>576,044</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,988,224)</u>	<u>(2,412,180)</u>	<u>576,044</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,988,224	-	(2,988,224)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,988,224</u>	<u>-</u>	<u>(2,988,224)</u>
<i>Net change in fund balance</i>	-	-	(2,412,180)	(2,412,180)
<i>Fund balance - beginning of year</i>	-	-	2,988,225	2,988,225
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,045</u>	<u>\$ 576,045</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,412,180)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			<u>626,958</u>	
Net change in fund balance (GAAP basis)			<u>\$ (1,785,222)</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-167

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	38,329	38,328	-	(38,328)
Operating transfers in (out)	<u>(38,329)</u>	<u>(38,328)</u>	<u>(38,328)</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(38,328)</u>	<u>(38,328)</u>
<i>Net change in fund balance</i>	-	-	(38,328)	(38,328)
<i>Fund balance - beginning of year</i>	-	-	38,328	38,328
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (38,328)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (38,328)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-168

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	607,149	607,149	-	(607,149)
Operating transfers in (out)	(607,149)	(607,149)	(607,149)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(607,149)</u>	<u>(607,149)</u>
<i>Net change in fund balance</i>	-	-	(607,149)	(607,149)
<i>Fund balance - beginning of year</i>	-	-	607,149	607,149
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (607,149)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (607,149)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-169

Eddy County

Financial System Replacement Reserve 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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	11,600	(11,600)
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>132,566</u>	<u>117,434</u>
<i>Total expenditures</i>	<u>250,000</u>	<u>250,000</u>	<u>144,166</u>	<u>105,834</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(250,000)</u>	<u>(250,000)</u>	<u>(144,166)</u>	<u>105,834</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	250,000	250,000	-	(250,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
<i>Net change in fund balance</i>	-	-	(144,166)	(144,166)
<i>Fund balance - beginning of year</i>	-	-	498,432	498,432
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,266</u>	<u>\$ 354,266</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (144,166)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			<u>(9,963)</u>	
Net change in fund balance (GAAP basis)			<u>\$ (154,129)</u>	

The accompanying notes are an integral part of these financial statements



## STATE OF NEW MEXICO

Statement B-170

Eddy County

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, 2012

	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	-	-	-	-
Cigarette tax	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	49,868	43,661	6,207
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Interest	-	-	-	-
Capital outlay	44,647	280,647	199,496	81,151
<i>Total expenditures</i>	<u>44,647</u>	<u>330,515</u>	<u>243,157</u>	<u>87,358</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(44,647)</u>	<u>(330,515)</u>	<u>(243,157)</u>	<u>87,358</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	44,647	190,515	-	(190,515)
Operating transfers in (out)	-	140,000	140,000	-
<i>Total other financing sources (uses)</i>	<u>44,647</u>	<u>330,515</u>	<u>140,000</u>	<u>(190,515)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(103,157)	(103,157)
<i>Fund balance - beginning of year</i>	-	-	190,515	190,515
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,358</u>	<u>\$ 87,358</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (103,157)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			12,883	
Net change in fund balance (GAAP basis)			<u>\$ (90,274)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-171

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	11,181	11,181	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	25,138	25,138	-
<i>Total expenditures</i>	<u>-</u>	<u>36,319</u>	<u>36,319</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(36,319)</u>	<u>(36,319)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(72,765)	-	72,765
Operating transfers in (out)	-	109,084	109,084	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>36,319</u>	<u>109,084</u>	<u>72,765</u>
<i>Net change in fund balance</i>	-	-	72,765	72,765
<i>Fund balance - beginning of year</i>	-	-	(72,765)	(72,765)
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 72,765	
No adjustments to revenues			-	
Adjustments to expenditures for general government			24,375	
Net change in fund balance (GAAP basis)			<u>\$ 97,140</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-172

Eddy County

Sheriff's Building Capital Projects Fund - "536"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	45,000	22,572	22,428
Culture and recreation	-	-	-	-
Capital outlay	-	1,955,000	-	1,955,000
<i>Total expenditures</i>	<u>-</u>	<u>2,000,000</u>	<u>22,572</u>	<u>1,977,428</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,000,000)</u>	<u>(22,572)</u>	<u>1,977,428</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	2,000,000	2,000,000	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	1,977,428	1,977,428
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,977,428</u>	<u>\$ 1,977,428</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,977,428	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,977,428</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-173

Eddy County

Storage Facility Capital Projects Fund - "537"

Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	25,000	-	25,000
Culture and recreation	-	-	-	-
Capital outlay	-	475,000	-	475,000
<i>Total expenditures</i>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
<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>	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 500,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 500,000</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement B-174

Eddy County

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, 2012

	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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	96,569	(96,569)
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>4,000,000</u>
<i>Total expenditures</i>	<u>4,000,000</u>	<u>4,000,000</u>	<u>96,569</u>	<u>3,903,431</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(96,569)</u>	<u>3,903,431</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,354,521	(3,645,479)	-	3,645,479
Operating transfers in (out)	<u>2,645,479</u>	<u>7,645,479</u>	<u>7,645,479</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>4,000,000</u>	<u>4,000,000</u>	<u>7,645,479</u>	<u>3,645,479</u>
<i>Net change in fund balance</i>	-	-	7,548,910	7,548,910
<i>Fund balance - beginning of year</i>	-	-	8,485,526	8,485,526
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,034,436</u>	<u>\$ 16,034,436</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,548,910	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			<u>(19,234)</u>	
Net change in fund balance (GAAP basis)			<u>\$ 7,529,676</u>	

The accompanying notes are an integral part of these financial statements

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**STATE OF NEW MEXICO**

Eddy County

Agency Fund Descriptions

June 30, 2012

**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 (700)** – This fund is 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-63.

**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.

**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 97-17.

**STATE OF NEW MEXICO**  
Eddy County  
Statement of Changes in Assets and Liabilities  
Agency Funds  
Year Ended June 30, 2012

Statement C  
(Page 1 of 2)

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
<i>Protest Suspense Fund - 437</i>				
Assets				
Cash and short-term investments	\$ 628,988	\$ 509,413	\$ 628,988	\$ 509,413
Total assets	\$ 628,988	\$ 509,413	\$ 628,988	\$ 509,413
Liabilities				
Deposits held and due to others	\$ 628,988	\$ 509,413	\$ 628,988	\$ 509,413
Total liabilities	\$ 628,988	\$ 509,413	\$ 628,988	\$ 509,413
 <i>Tax Levies - 700</i>				
Assets				
Cash and short-term investments	\$ 2,102,722	\$ 37,800,275	\$ 36,704,531	\$ 2,587,826
Receivables:				
Property taxes	1,359,109	2,550,874	1,359,109	2,550,874
Total assets	\$ 3,461,831	\$ 40,351,149	\$ 38,063,640	\$ 5,138,700
Liabilities				
Accounts payable	\$ -	\$ 3,183,300	\$ -	\$ 3,183,300
Deposits held and due to others	3,461,831	37,167,849	38,063,640	1,955,400
Due to primary government	-	-	-	-
Total liabilities	\$ 3,461,831	\$ 40,351,149	\$ 38,063,640	\$ 5,138,700
 <i>Sheriff - Special - 501</i>				
Assets				
Cash and short-term investments	\$ 60,000	\$ -	\$ -	\$ 60,000
Total assets	\$ 60,000	\$ -	\$ -	\$ 60,000
Liabilities				
Deposits held and due to others	\$ 60,000	\$ -	\$ -	\$ 60,000
Total liabilities	\$ 60,000	\$ -	\$ -	\$ 60,000
 <i>Artesia Eagle Draw - 511</i>				
Assets				
Cash and short-term investments	\$ 678,701	\$ 52,048	\$ 50,396	\$ 680,353
Total assets	\$ 678,701	\$ 52,048	\$ 50,396	\$ 680,353
Liabilities				
Accounts payable	\$ -	\$ 33,722	\$ -	\$ 33,722
Deposits held and due to others	678,701	18,326	50,396	646,631
Total liabilities	\$ 678,701	\$ 52,048	\$ 50,396	\$ 680,353

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
 Eddy County  
 Statement of Changes in Assets and Liabilities  
 Agency Funds  
 Year Ended June 30, 2012

Statement C  
 (Page 2 of 2)

*Pecos Valley Drug Task Force - 499*

Assets

Cash and short-term investments	\$	<u>1,179</u>	\$	<u>45,127</u>	\$	<u>3,238</u>	\$	<u>43,068</u>
Total assets	\$	<u><u>1,179</u></u>	\$	<u><u>45,127</u></u>	\$	<u><u>3,238</u></u>	\$	<u><u>43,068</u></u>

Liabilities

Accounts payable	\$	-	\$	41,889	\$	-	\$	41,889
Deposits held and due to others		<u>1,179</u>		<u>3,238</u>		<u>3,238</u>		<u>1,179</u>
Total liabilities	\$	<u><u>1,179</u></u>	\$	<u><u>45,127</u></u>	\$	<u><u>3,238</u></u>	\$	<u><u>43,068</u></u>

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  
For the Year Ended June 30, 2012

Name of Depository	Description	Maturity	CUSIP Number
Artesia National Bank	FNMA #AB2800	4/1/2026	31416YDE5
Artesia National Bank	FHLMC #C91362	3/1/2031	3128P7QP1
Artesia National Bank	FNMA #685946	9/1/2032	31400FBP1
Artesia National Bank	FNMA #791523	7/1/2034	31405KLC3
Artesia National Bank	FHLMC #781910	9/1/2034	31349TDP3
Artesia National Bank	HARRIS CNTY. TX. MUB. UTIL. DIST. NO. 106	9/1/2020	41421QEG8
Artesia National Bank	NEW MEXICO FIN. AUTH. REV. **	6/1/2025	64711NGN9
Artesia National Bank	PARKER CNTY. TEX.	2/15/2027	701060ES0
Carlsbad National Bank	FNMA POOL #257201	5/1/2018	31371NU29
Carlsbad National Bank	GNMA 2010-76ML	5/20/2033	38377GN21
Carlsbad National Bank	FNMA POOL #0428	9/1/2037	31419APN1
Carlsbad National Bank	FNMA 2010-14 JA	5/25/2038	31398MEM4
Carlsbad National Bank	GNMA 2009-116 M	12/30/2039	38376PS92
First American Bank	FNMA 1TIME	10/26/2016	3136FTEK1
First American Bank	GALLUP MCKINLEY NM SD **	8/1/2017	364010NS3
First American Bank	MBS FHLMC	5/1/2018	3128H43V9
First American Bank	MBS GNMA I	11/20/2018	36202DZ61
First American Bank	DONA ANA SCH DIST **	8/1/2019	257584AK8
First American Bank	TAOS NM MUNI SD #001 ST **	9/1/2019	876014FE6
First American Bank	TAOS NM MUNI SD #001 ST **	9/1/2019	876014FE6
First American Bank	TAOS NM MUNI SD #001 ST **	9/1/2019	876014FE6
First American Bank	BELEN NM CONS SD #002 **	8/1/2022	077581MS2
First American Bank	TAOS N MEX ST-SHARED **	6/1/2023	87601RAL4
First American Bank	MBS FHLMC 20-Yr	5/1/2031	3128P7QX4
Pioneer Bank	080477 GNMA	12/20/2030	080477/001
Pioneer Bank	661745 FNMA ARM	9/1/2032	661745/001
Pioneer Bank	780385 FNMA 1YR CMT	6/1/2034	780385/001
Pioneer Bank	781721 FHLMC 1YR CMT	7/1/2034	781721/001
Pioneer Bank	782847 FHLMC 1YR CMT	11/1/2034	782847/001
Pioneer Bank	805152 FNMA 1YR LBR	1/1/2035	805152/001
Pioneer Bank	845529 FNMA 1 YR LIBOR	12/1/2035	845529/001
Wells Fargo Bank	FNMA FNMS	12/1/2025	3138A2CF4
Wells Fargo Bank	FNMA FNMS	1/1/2041	3138A2MN6
Wells Fargo Bank	FNMA FNMS	1/1/2041	3138A2WW5

See independent auditors' report

Fair Market Value/Par	Name and Location of Safe Keeper
\$ 3,115,635	Federal Home Loan Bank, Irving TX
4,989,331	Federal Home Loan Bank, Irving TX
138,209	Federal Home Loan Bank, Irving TX
131,372	Federal Home Loan Bank, Irving TX
162,159	Federal Home Loan Bank, Irving TX
459,247	Federal Home Loan Bank, Irving TX
525,000	Federal Home Loan Bank, Irving TX
565,655	Federal Home Loan Bank, Irving TX
<u>\$ 10,086,608</u>	
\$ 561,039	Federal Home Loan Bank Irving, TX
1,472,133	Federal Home Loan Bank Irving, TX
945,102	Federal Home Loan Bank Irving, TX
1,515,694	Federal Home Loan Bank Irving, TX
1,728,346	Federal Home Loan Bank Irving, TX
<u>\$ 6,222,314</u>	
\$ 202,498	Federal Home Loan Bank Irving, TX
200,000	Federal Home Loan Bank Irving, TX
171,258	Federal Home Loan Bank Irving, TX
94,710	Federal Home Loan Bank Irving, TX
175,000	Federal Home Loan Bank Irving, TX
282,500	Federal Home Loan Bank Irving, TX
141,250	Federal Home Loan Bank Irving, TX
141,250	Federal Home Loan Bank Irving, TX
500,000	Federal Home Loan Bank Irving, TX
500,000	Federal Home Loan Bank Irving, TX
1,825,012	Federal Home Loan Bank Irving, TX
<u>\$ 4,233,478</u>	
\$ 170,500	Federal Home Loan Bank Irving, TX
310,255	Federal Home Loan Bank Irving, TX
393,882	Federal Home Loan Bank Irving, TX
1,256,576	Federal Home Loan Bank Irving, TX
1,060,827	Federal Home Loan Bank Irving, TX
698,700	Federal Home Loan Bank Irving, TX
309,709	Federal Home Loan Bank Irving, TX
<u>\$ 4,200,449</u>	
\$ 12,036	Federal Reserve Bank, San Francisco, CA
13,092	Federal Reserve Bank, San Francisco, CA
18,583	Federal Reserve Bank, San Francisco, CA

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Collateral Pledged by Depository  
For the Year Ended June 30, 2012

Name of Depository	Description	Maturity	CUSIP Number
Wells Fargo Bank	FNMA FNMS	1/1/2041	3138A3S65
Wells Fargo Bank	FNMA FNMS	1/1/2041	3138A46L4
Wells Fargo Bank	FNMA FNMS	2/1/2026	3138A4SV8
Wells Fargo Bank	FNMA FNMS	3/1/2041	3138A74F2
Wells Fargo Bank	FNMA FNMS	9/1/2026	3138AME76
Wells Fargo Bank	FNMA FNMS	10/1/2026	3138ASYX4
Western Bank - Artesia	FHLB STEPUP/STRUCT. NOTE	7/17/2017	3138XTZL3
Western Bank - Artesia	FHLB FIXED RATE NOTE	3/18/2021	313372VV3
Western Commerce Bank	GNMA #8004 A	7/20/2022	36202J3M8
Western Commerce Bank	GNMA #8089 B	12/20/2022	36202L7A0
Western Commerce Bank	GNMA #8120	1/20/2023	36202KAV7
Western Commerce Bank	GNMA #8157	3/20/2023	36202KB20
Western Commerce Bank	GNMA #8175	4/20/2023	36202KCL7
Western Commerce Bank	GNMA #8954 11001339	4/20/2022	36202K5P6
Western Commerce Bank	GNMA #2716M	2/20/2029	36202DAR2
Western Commerce Bank	GNMA #375005	12/15/2023	36204NR25
Western Commerce Bank	GNMA #780656	10/15/2027	36225AWR7
Western Commerce Bank	GNMA #2701	1/20/2029	36202DAA9
Western Commerce Bank	GNMA #8850	4/20/2026	36202KZP3
Western Commerce Bank	GNMA #8877	5/20/2026	36202K2J3
Western Commerce Bank	GNMA #80635	9/20/2032	36225CV52
Western Commerce Bank	GNMA #80507	4/20/2031	36225CR57
Western Commerce Bank	GNMA #8634	5/20/2025	36202KSX4
Western Commerce Bank	GNMA #3215	3/20/2032	36202DSC6
Western Commerce Bank	GNMA #80664	1/20/2033	36225CW28
Western Commerce Bank	GNMA #80628	8/20/2032	36225CVW3
Western Commerce Bank	GNMA #8765	12/20/2025	36202KW27
Western Commerce Bank	GNMA #780615	8/15/2027	36225ANG2
Western Commerce Bank	GNMA #254863	8/1/2013	31371LB81
Western Commerce Bank	GNMA #004467	6/20/2039	36202E6C8
Western Commerce Bank	GNMA #004445	3/20/2040	36202E5E5
Western Commerce Bank	GNMA #004456	3/20/2040	36202FE51
Western Commerce Bank	FNMA #932122	5/1/2035	31412QSK6
Western Commerce Bank	GNMA #004518	8/20/2039	36202FAT3
Western Commerce Bank	FNMA #AC1578	8/1/2039	31417KXG7

Total Collateral Pledged

\*\* As per NMSA 2.2.2.10 (N)(4)(5)(e), the value of collateral consisting of obligations of the State of New Mexico, its agencies, institutions, counties, municipalities, or other subdivisions, shall be par value.

See independent auditors' report

Fair Market Value/Par	Name and Location of Safe Keeper
4,731	Federal Reserve Bank, San Francisco, CA
4,673	Federal Reserve Bank, San Francisco, CA
21,046	Federal Reserve Bank, San Francisco, CA
113,082	Federal Reserve Bank, San Francisco, CA
4,988,472	Federal Reserve Bank, San Francisco, CA
7,926,501	Federal Reserve Bank, San Francisco, CA
<u>\$ 13,102,216</u>	
\$ 1,015,428	Federal Home Loan Bank, Irving TX
1,630,562	Federal Home Loan Bank, Irving TX
<u>\$ 2,645,990</u>	
\$ 16,581	Federal Home Loan Bank , Irving, TX
12,437	Federal Home Loan Bank , Irving, TX
18,951	Federal Home Loan Bank , Irving, TX
17,578	Federal Home Loan Bank , Irving, TX
12,037	Federal Home Loan Bank , Irving, TX
31,624	Federal Home Loan Bank , Irving, TX
17,214	Federal Home Loan Bank , Irving, TX
64,949	Federal Home Loan Bank , Irving, TX
37,634	Federal Home Loan Bank , Irving, TX
67,943	Federal Home Loan Bank , Irving, TX
47,652	Federal Home Loan Bank , Irving, TX
42,870	Federal Home Loan Bank , Irving, TX
75,267	Federal Home Loan Bank , Irving, TX
97,885	Federal Home Loan Bank , Irving, TX
67,421	Federal Home Loan Bank , Irving, TX
89,400	Federal Home Loan Bank , Irving, TX
96,568	Federal Home Loan Bank , Irving, TX
84,052	Federal Home Loan Bank , Irving, TX
32,263	Federal Home Loan Bank , Irving, TX
36,921	Federal Home Loan Bank , Irving, TX
58,723	Federal Home Loan Bank , Irving, TX
1,044,696	Federal Home Loan Bank , Irving, TX
1,837,787	Federal Home Loan Bank , Irving, TX
1,362,933	Federal Home Loan Bank , Irving, TX
1,159,995	Federal Home Loan Bank , Irving, TX
1,837,983	Federal Home Loan Bank , Irving, TX
1,904,420	Federal Home Loan Bank , Irving, TX
<u>\$ 10,173,784</u>	
<u>\$ 50,664,839</u>	

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Deposit and Investment Accounts  
June 30, 2012

Account Name	Account Type	Artesia National Bank	Carlsbad National Bank	First American Bank
Operational	Checking	\$ 62,320	\$ 12,056,362	\$ -
Wire	Checking	-	204	-
Certificate of Deposit	Certificate of deposit	670,000	1,000,248	3,000,393
Certificate of Deposit	Certificate of deposit	500,000	4,000,599	500,066
Certificate of Deposit	Certificate of deposit	500,000	1,000,167	500,066
Certificate of Deposit	Certificate of deposit	650,000	-	500,072
Certificate of Deposit	Certificate of deposit	700,000	-	500,072
Certificate of Deposit	Certificate of deposit	800,000	-	500,072
Certificate of Deposit	Certificate of deposit	-	-	501,469
Certificate of Deposit	Certificate of deposit	-	-	500,346
Certificate of Deposit	Certificate of deposit	-	-	500,346
Certificate of Deposit	Certificate of deposit	-	-	300,199
Certificate of Deposit	Certificate of deposit	-	-	500,109
Certificate of Deposit	Certificate of deposit	-	-	501,991
Certificate of Deposit	Certificate of deposit	-	-	300,039
Local Government Investment Pool	LGIP	-	-	-
Total on deposit		<u>3,882,320</u>	<u>18,057,580</u>	<u>8,605,240</u>
Reconciling items		<u>1,854</u>	<u>(897,850)</u>	<u>(393)</u>
Reconciled balance at June 30, 2012		<u><u>\$ 3,884,174</u></u>	<u><u>\$ 17,159,730</u></u>	<u><u>\$ 8,604,847</u></u>

See accompanying independent auditors' report



<u>Pioneer Bank</u>	<u>Wells Fargo Bank</u>	<u>Western Commerce Bank</u>	<u>Western Bank - Artesia</u>	<u>Local Government Investment Pool</u>	<u>Total</u>
\$ -	\$ 5,500	\$ 6,027	\$ -	\$ -	\$ 12,130,209
-	-	-	-	-	204
500,000	800,000	500,000	1,000,000	-	7,470,641
2,000,000	2,500,000	500,000	1,000,000	-	11,000,665
500,000	1,500,000	600,000	-	-	4,600,233
500,000	1,000,006	6,000,000	-	-	8,650,078
800,239	2,000,000	1,000,000	-	-	5,000,311
-	510,062	800,000	-	-	2,610,134
-	4,000,000	9,500,000	-	-	14,001,469
-	-	-	-	-	500,346
-	-	-	-	-	500,346
-	-	-	-	-	300,199
-	-	-	-	-	500,109
-	-	-	-	-	501,991
-	-	-	-	-	300,039
-	-	-	-	6,249	6,249
<u>4,300,239</u>	<u>12,315,568</u>	<u>18,906,027</u>	<u>2,000,000</u>	<u>6,249</u>	<u>68,073,223</u>
<u>(239)</u>	<u>(68)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(896,696)</u>
<u>\$ 4,300,000</u>	<u>\$ 12,315,500</u>	<u>\$ 18,906,027</u>	<u>\$ 2,000,000</u>	<u>\$ 6,249</u>	<u>\$ 67,176,527</u>
Petty cash					1,500
Less: investments per Exhibit A-1					(6,249)
Less: agency funds cash per Exhibit D					(3,880,660)
Total cash and short-term investments per Exhibit A-1					<u>\$ 63,291,118</u>

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STATE OF NEW MEXICO

Schedule III

Eddy County

Summary Schedule of Tax Roll Reconciliation - Property Taxes Receivable

June 30, 2012

Property taxes receivable, beginning of year	\$ 1,656,132
Changes to tax roll:	
Net taxes charged to Treasurer for fiscal year	30,773,876
Adjustments:	
Increases in taxes receivables	655,819
Charge off of taxes receivables	<u>(656,453)</u>
Total taxes charged to Treasurer for fiscal year	<u>30,773,242</u>
Total receivables prior to collections	32,429,374
Collections for fiscal year ended June 30, 2012	<u>(30,801,749)</u>
Property taxes receivable, end of year	<u><u>\$ 1,627,625</u></u>

Property taxes receivable by years:

2003	\$ 27
2004	28
2005	28
2006	99
2007	101
2008	1,124
2009	21,293
2010	39,653
2011	242,889
2012	<u>1,322,383</u>
Total taxes receivable	<u><u>\$ 1,627,625</u></u>

See accompanying independent auditors' report

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**NM Debt Service**

2011	1,954,100.22	25,528.57	(5,922.70)	1,973,706.09	1,885,897.84	1,885,897.84
2010	2,050,062.24	33,161.69	(15,102.76)	2,068,121.17	59,055.20	2,051,989.95
2009	1,446,422.23	64,667.88	(24,706.67)	1,486,383.44	8,148.57	1,484,576.40
2008	1,352,401.94	27,014.37	(34,017.01)	1,345,399.30	583.10	1,344,320.82
2007	1,208,382.53	20,673.05	(35,020.54)	1,194,035.04	53.05	1,193,975.50
2006	1,160,430.25	6,943.51	(20,544.05)	1,146,829.71	0.12	1,146,823.89
2005	969,028.60	72,134.63	(21,299.54)	1,019,863.69	0.12	1,019,856.69
2004	753,009.13	50,164.16	(6,388.91)	796,784.38	-	796,782.87
2003	1,087,011.44	667.77	(1,559.00)	1,086,120.21	-	1,086,116.66
2002	777,490.36	2,611.42	(3,592.72)	776,509.06	-	776,489.57
<b>Total St of NM</b>	<b>12,758,338.94</b>	<b>303,567.05</b>	<b>(168,153.90)</b>	<b>12,893,752.09</b>	<b>1,953,738.00</b>	<b>12,786,830.19</b>

**County Operation**

2011	10,289,054.16	140,272.31	(31,754.10)	10,397,572.37	9,938,010.76	9,938,010.76
2010	9,647,933.34	162,510.91	(73,443.42)	9,737,000.83	267,882.47	9,663,469.77
2009	9,162,998.11	421,671.88	(160,837.93)	9,423,832.06	42,968.41	9,412,185.08
2008	7,853,638.02	161,931.69	(203,744.15)	7,811,825.56	3,257.34	7,805,400.86
2007	7,099,664.64	126,891.87	(214,259.09)	7,012,297.42	288.22	7,011,931.22
2006	6,450,866.31	40,262.00	(119,188.63)	6,371,939.68	0.72	6,371,905.47
2005	5,582,343.45	429,441.72	(120,245.63)	5,891,539.54	0.72	5,891,533.09
2004	5,178,989.27	373,446.19	(53,939.99)	5,498,495.47	-	5,498,483.68
2003	5,025,758.27	2,683.63	(7,031.97)	5,021,409.93	-	5,021,409.16
2002	4,848,835.50	16,982.02	(23,638.12)	4,842,179.40	-	4,842,069.31
<b>Total Eddy Cty</b>	<b>71,140,081.07</b>	<b>1,876,094.22</b>	<b>(1,008,083.03)</b>	<b>72,008,092.26</b>	<b>10,252,408.64</b>	<b>71,456,398.40</b>

**Municipal**

2011	2,819,597.19	14,484.71	(23,123.94)	2,810,957.96	2,685,908.26	2,685,908.26
2010	2,665,212.07	17,988.37	(4,200.75)	2,678,999.69	100,832.78	2,647,229.30
2009	2,471,320.56	55,393.86	(7,008.90)	2,519,705.52	24,101.32	2,518,071.36
2008	2,351,459.11	5,938.64	(33,876.69)	2,323,521.06	1,713.20	2,323,329.55
2007	2,205,951.65	5,571.63	(41,932.53)	2,169,590.75	104.97	2,169,590.78
2006	2,012,950.04	1,521.91	(30,728.15)	1,983,743.80	0.60	1,983,743.82
2005	1,903,126.85	7,498.75	(36,444.67)	1,874,180.93	0.60	1,874,180.96
2004	1,766,514.93	68,186.74	(15,636.65)	1,819,065.02	-	1,819,065.00
2003	1,670,630.61	1,081.65	(2,872.15)	1,668,840.11	-	1,668,840.08
2002	1,645,075.18	4,151.66	(15,866.79)	1,633,360.05	-	1,633,334.37
<b>Total Municipal</b>	<b>21,511,838.19</b>	<b>181,817.92</b>	<b>(211,691.22)</b>	<b>21,481,964.89</b>	<b>2,812,661.73</b>	<b>21,323,293.48</b>

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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18,858.98	18,858.98			1,867,038.86	1,867,038.86	87,808.25
590.55	20,519.90	-	-	58,464.65	2,031,470.05	16,131.22
81.49	14,845.76	-	-	8,067.08	1,469,730.64	1,807.04
5.83	13,443.21	-	-	577.27	1,330,877.61	1,078.48
0.53	11,939.76	-	-	52.52	1,182,035.75	59.54
0.00	11,468.24	-	-	0.12	1,135,355.65	5.82
0.00	10,198.57	-	-	0.12	1,009,658.12	7.00
-	7,967.83	-	-	-	788,815.04	1.51
-	10,861.17	-	-	-	1,075,255.49	3.55
-	7,764.90	-	-	-	768,724.67	19.49
19,537.38	127,868.30	-	-	1,934,200.62	12,658,961.89	106,921.90

99,380.11	99,380.11			9,838,630.65	9,838,630.65	459,561.61
2,678.82	96,634.70	-	-	265,203.65	9,566,835.07	73,531.06
429.68	94,121.85	-	-	42,538.73	9,318,063.23	11,646.98
32.57	78,054.01	-	-	3,224.77	7,727,346.85	6,424.70
2.88	70,119.31	-	-	285.34	6,941,811.91	366.20
0.01	63,719.05	-	-	0.71	6,308,186.42	34.21
0.01	58,915.33	-	-	0.71	5,832,617.76	6.45
-	54,984.84	-	-	-	5,443,498.84	11.79
-	50,214.09	-	-	-	4,971,195.07	0.77
-	48,420.69	-	-	-	4,793,648.62	110.09
102,524.09	714,563.98	-	-	10,149,884.55	70,741,834.42	551,693.86

26,859.08	26,859.08	-	-	2,659,049.18	2,659,049.18	125,049.70
1,008.33	26,472.29	-	-	99,824.45	2,620,757.01	31,770.39
241.01	25,180.71	-	-	23,860.31	2,492,890.65	1,634.16
17.13	23,233.30	-	-	1,696.07	2,300,096.25	191.51
1.05	21,695.91	-	-	103.92	2,147,894.87	(0.03)
0.01	19,837.44	-	-	0.59	1,963,906.38	(0.02)
0.01	18,741.81	-	-	0.59	1,855,439.15	(0.03)
-	18,190.65	-	-	-	1,800,874.35	0.02
-	16,688.40	-	-	-	1,652,151.68	0.03
-	16,333.34	-	-	-	1,617,001.03	25.68
28,126.62	213,232.93	-	-	2,784,535.11	21,110,060.55	158,671.41

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**School Levy**

2011	680,604.67	9,353.95	(2,107.45)	687,851.17	657,487.62	657,487.62
2010	637,432.87	10,830.05	(4,887.55)	643,375.37	17,625.53	638,550.95
2009	605,378.72	28,110.40	(10,716.84)	622,772.28	2,799.77	621,998.56
2008	518,601.88	10,792.87	(13,580.83)	515,813.92	212.40	515,386.23
2007	468,489.62	8,449.02	(14,261.66)	462,676.98	18.65	462,652.70
2006	425,760.23	2,682.84	(7,943.01)	420,500.06	0.05	420,497.86
2005	368,211.88	29,211.64	(8,589.34)	388,834.18	0.05	388,828.09
2004	341,564.99	24,893.89	(3,591.35)	362,867.53	-	362,866.79
2003	331,647.29	195.58	(483.51)	331,359.36	-	331,358.18
2002	319,875.06	1,128.63	(1,572.13)	319,431.56	-	319,424.08
<b>Total School Levy</b>	<b>4,697,567.21</b>	<b>125,648.87</b>	<b>(67,733.67)</b>	<b>4,755,482.41</b>	<b>678,144.07</b>	<b>4,719,051.06</b>

**School Debt**

2011	1,581,221.24	13,962.18	(5,402.17)	1,589,781.25	1,488,119.04	1,488,119.04
2010	1,735,124.41	37,145.17	(26,881.99)	1,745,387.59	50,147.52	1,731,442.30
2009	1,200,974.41	49,767.15	(19,143.98)	1,231,597.58	6,289.28	1,230,649.30
2008	1,287,078.99	33,670.02	(32,054.03)	1,288,694.98	540.36	1,288,041.04
2007	1,083,406.59	21,964.06	(29,502.92)	1,075,867.73	54.17	1,075,833.36
2006	947,387.07	4,342.62	(9,531.87)	942,197.82	0.13	942,194.26
2005	899,498.81	76,172.10	(15,410.58)	960,260.33	0.13	960,253.63
2004	1,255,415.55	82,056.76	(11,776.72)	1,325,695.59	-	1,325,692.94
2003	1,004,254.98	553.68	(1,302.41)	1,003,506.25	-	1,003,503.43
2002	829,731.85	3,049.14	(3,842.39)	828,938.60	-	828,928.70
<b>Total for School Debt</b>	<b>11,824,093.90</b>	<b>322,682.88</b>	<b>(154,849.06)</b>	<b>11,991,927.72</b>	<b>1,545,150.63</b>	<b>11,874,658.00</b>

**School Capt Imrov**

2011	2,820,851.10	37,453.07	(8,607.79)	2,849,696.38	2,723,235.29	2,723,235.29
2010	2,646,435.85	43,344.23	(19,693.01)	2,670,087.07	74,462.81	2,649,459.04
2009	2,514,825.02	112,465.53	(42,967.03)	2,584,323.52	12,310.15	2,581,181.12
2008	2,163,845.16	43,223.09	(54,427.60)	2,152,640.65	932.89	2,150,914.99
2007	1,977,384.26	33,875.29	(57,383.99)	1,953,875.56	86.74	1,953,777.67
2006	1,798,145.85	10,759.31	(31,834.05)	1,777,071.11	0.19	1,777,061.91
2005	1,570,108.73	116,902.28	(34,521.78)	1,652,489.23	0.19	1,652,481.46
2004	1,464,383.32	99,644.31	(14,477.86)	1,549,549.77	-	1,549,546.70
2003	1,430,278.55	878.73	(2,051.25)	1,429,106.03	-	1,429,101.11
2002	1,384,664.26	4,650.75	(6,398.46)	1,382,916.55	-	1,382,882.05
<b>Total for School Capt</b>	<b>19,770,922.10</b>	<b>503,196.59</b>	<b>(272,362.82)</b>	<b>20,001,755.87</b>	<b>2,811,028.26</b>	<b>19,849,641.34</b>

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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6,574.88	6,574.88			650,912.74	650,912.74	30,363.55
176.26	6,385.51	-	-	17,449.27	632,165.44	4,824.42
28.00	6,219.99	-	-	2,771.77	615,778.57	773.72
2.12	5,153.86	-	-	210.28	510,232.37	427.69
0.19	4,626.53	-	-	18.46	458,026.17	24.28
0.00	4,204.98	-	-	0.05	416,292.88	2.20
0.00	3,888.28	-	-	0.05	384,939.81	6.09
-	3,628.67	-	-	-	359,238.12	0.74
-	3,313.58	-	-	-	328,044.60	1.18
-	3,194.24	-	-	-	316,229.84	7.48
6,781.44	47,190.51	-	-	671,362.63	4,671,860.55	36,431.35

14,881.19	14,881.19			1,473,237.85	1,473,237.85	101,662.21
501.48	17,314.42	-	-	49,646.04	1,714,127.88	13,945.29
62.89	12,306.49	-	-	6,226.39	1,218,342.81	948.28
5.40	12,880.41	-	-	534.96	1,275,160.63	653.94
0.54	10,758.33	-	-	53.63	1,065,075.03	34.37
0.00	9,421.94	-	-	0.13	932,772.32	3.56
0.00	9,602.54	-	-	0.13	950,651.09	6.70
-	13,256.93	-	-	-	1,312,436.01	2.65
-	10,035.03	-	-	-	993,468.40	2.82
-	8,289.29	-	-	-	820,639.41	9.90
15,451.51	118,746.58	-	-	1,529,699.12	11,755,911.42	117,269.72

27,232.35	27,232.35			2,696,002.94	2,696,002.94	126,461.09
744.63	26,494.59	-	-	73,718.18	2,622,964.45	20,628.03
123.10	25,811.81	-	-	12,187.05	2,555,369.31	3,142.40
9.33	21,509.15	-	-	923.56	2,129,405.84	1,725.66
0.87	19,537.78	-	-	85.87	1,934,239.89	97.89
0.00	17,770.62	-	-	0.19	1,759,291.29	9.20
0.00	16,524.81	-	-	0.19	1,635,956.65	7.77
-	15,495.47	-	-	-	1,534,051.23	3.07
-	14,291.01	-	-	-	1,414,810.10	4.92
-	13,828.82	-	-	-	1,369,053.23	34.50
28,110.28	198,496.41	-	-	2,782,917.98	19,651,144.93	152,114.53

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**School SB-33**

2011	4,169,164.01	75,252.33	(10,102.35)	4,234,313.99	4,095,641.81	4,095,641.81
2010	3,814,284.19	66,930.90	(21,015.40)	3,860,199.69	112,344.94	3,830,588.30
2009	3,578,146.78	185,184.44	(71,633.01)	3,691,698.21	16,078.43	3,685,285.68
2008	3,051,341.19	42,343.31	(84,398.71)	3,009,285.79	1,344.88	3,005,703.04
2007	2,810,487.02	37,174.18	(90,138.71)	2,757,522.49	96.29	2,757,313.07
2006	2,570,151.88	19,765.62	(69,539.88)	2,520,377.62	0.19	2,520,360.63
2005	2,204,651.23	120,904.13	(66,896.43)	2,258,658.93	0.19	2,258,654.15
2004	1,807,323.14	141,486.66	(23,859.01)	1,924,950.79	-	1,924,947.35
2003	1,917,550.05	1,160.02	(2,768.68)	1,915,941.39	-	1,915,934.12
2002	1,544,376.73	4,819.82	(6,939.27)	1,542,257.28	-	1,542,211.30
<b>Total School SB-33</b>	<b>27,467,476.22</b>	<b>695,021.41</b>	<b>(447,291.45)</b>	<b>27,715,206.18</b>	<b>4,225,506.73</b>	<b>27,536,639.45</b>

**School Ed Tech**

2011	17,480.57	238.04	(6.33)	17,712.28	13,808.28	13,808.28
2010	20,185.19	1,258.89	(1,242.73)	20,201.35	767.25	20,025.76
2009	8,328.94	748.01	(337.40)	8,739.55	45.83	8,736.06
2008	16,139.17	1,325.80	(1,291.15)	16,173.82	4.50	16,170.54
2007	28,399.28	1,900.37	(1,807.99)	28,491.66	-	28,491.65
2006	24,160.05	8.48	(4.83)	24,163.70	-	24,163.67
<b>Total School</b>	<b>114,693.20</b>	<b>5,479.59</b>	<b>(4,690.43)</b>	<b>115,482.36</b>	<b>14,625.86</b>	<b>111,395.96</b>

**College Levy**

2011	2,461,903.74	7,417.67	(11,171.64)	2,458,149.77	2,324,382.02	2,324,382.02
2010	2,308,967.40	23,580.84	(18,180.84)	2,314,367.40	57,439.30	2,296,021.18
2009	2,351,809.62	67,996.05	(23,936.57)	2,395,869.10	13,126.54	2,395,102.51
2008	1,930,297.54	53,492.21	(30,277.62)	1,953,512.13	815.40	1,953,383.81
2007	569,318.21	12,407.50	(11,468.05)	570,257.66	37.15	570,257.41
2006	516,957.76	1,628.87	(282.02)	518,304.61	0.10	518,303.31
2005	421,998.90	55,691.49	(2,296.22)	475,394.17	0.10	475,384.81
2004	406,140.88	19,591.36	(286.26)	425,445.98	-	425,444.62
2003	419,336.73	275.04	(642.56)	418,969.21	-	418,967.83
2002	406,419.39	2,075.34	(2,445.03)	406,049.70	-	406,046.42
<b>Total College Levy</b>	<b>11,793,150.17</b>	<b>244,156.37</b>	<b>(100,986.81)</b>	<b>11,936,319.73</b>	<b>2,395,800.61</b>	<b>11,783,293.92</b>

**College Debt Service**

2011	334,394.91	992.29	(1,499.04)	333,888.16	315,733.61	315,733.61
2010	312,062.63	3,144.21	(2,430.56)	312,776.28	7,838.84	310,266.18
2009	313,573.36	9,066.17	(3,191.54)	319,447.99	1,750.18	319,345.72
2008	257,740.47	7,132.34	(4,037.41)	260,835.40	109.10	260,818.28
<b>Total College Debt</b>	<b>1,217,771.37</b>	<b>20,335.01</b>	<b>(11,158.55)</b>	<b>1,226,947.83</b>	<b>325,431.73</b>	<b>1,206,163.79</b>

See accompanying independent auditors' report



1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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40,956.42	40,956.42			4,054,685.39	4,054,685.39	138,672.18
1,123.45	38,305.88	-	-	111,221.49	3,792,282.42	29,611.39
160.78	36,852.86	-	-	15,917.65	3,648,432.82	6,412.53
13.45	30,057.03	-	-	1,331.43	2,975,646.01	3,582.75
0.96	27,573.13	-	-	95.33	2,729,739.94	209.42
0.00	25,203.61	-	-	0.19	2,495,157.02	16.99
0.00	22,586.54	-	-	0.19	2,236,067.61	4.78
-	19,249.47	-	-	-	1,905,697.88	3.44
-	19,159.34	-	-	-	1,896,774.78	7.27
-	15,422.11	-	-	-	1,526,789.19	45.98
42,255.07	275,366.39	-	-	4,183,251.66	27,261,273.06	178,566.73

138.08	138.08			13,670.20	13,670.20	3,904.00
7.67	200.26	-	-	759.58	19,825.50	175.59
0.46	87.36	-	-	45.37	8,648.70	3.49
0.05	161.71	-	-	4.46	16,008.83	3.28
-	284.92	-	-	-	28,206.73	0.01
-	241.64	-	-	-	23,922.03	0.03
146.26	1,113.96	-	-	14,479.60	110,282.00	4,086.40

-	-	-	-	2,324,382.02	2,324,382.02	133,767.75
-	-	-	-	57,439.30	2,296,021.18	18,346.22
-	-	-	-	13,126.54	2,395,102.51	766.59
-	-	-	-	815.40	1,953,383.81	128.32
-	-	-	-	37.15	570,257.41	0.25
-	-	-	-	0.10	518,303.31	1.30
-	-	-	-	0.10	475,384.81	9.36
-	-	-	-	-	425,444.62	1.36
-	-	-	-	-	418,967.83	1.38
-	-	-	-	-	406,046.42	3.28
-	-	-	-	2,395,800.61	11,783,293.92	153,025.81

-	-	-	-	315,733.61	315,733.61	18,154.55
-	-	-	-	7,838.84	310,266.18	2,510.10
-	-	-	-	1,750.18	319,345.72	102.27
-	-	-	-	109.10	260,818.28	17.12
-	-	-	-	325,431.73	1,206,163.79	20,784.04

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**Art Gen Hosp**

2011	1,685,508.10	47280.16	(1,762.68)	1,731,025.58	1,698,501.38	1,698,501.38
2010	1,596,291.65	36,267.43	(6,276.49)	1,626,282.59	51,806.45	1,614,199.77
2009	1,331,889.60	92,659.16	(36,887.31)	1,387,661.45	4,854.68	1,383,751.52
2008	1,231,462.11	4,667.72	(44,861.31)	1,191,268.52	558.50	1,188,825.45
2007	1,147,477.73	8,609.20	(46,786.84)	1,109,300.09	12.39	1,109,154.63
2006	1,014,235.88	11,207.38	(46,850.62)	978,592.64		978,582.95
2005	779,605.41	5,681.87	(37,234.52)	748,052.76		748,044.66
2004	686,244.12	75,204.81	(17,075.61)	744,373.32	-	744,372.72
<b>Total Hospital</b>	<b>9,472,714.60</b>	<b>281,577.73</b>	<b>(237,735.38)</b>	<b>9,516,556.95</b>	<b>1,755,733.40</b>	<b>9,465,433.08</b>

**Art Gen Hosp- Debt**

2011	636,926.34	17,866.41	(666.10)	654,126.65	641,836.26	641,836.26
2010	972,283.06	22,090.13	(3,822.91)	990,550.28	31,554.72	983,190.71
2009	809,778.12	56,336.08	(22,427.27)	843,686.93	2,951.62	841,309.67
2008	748,591.59	2,837.45	(27,270.56)	724,158.48	339.49	722,673.37
2007	1,009,100.95	7,570.99	(41,144.93)	975,527.01	10.89	975,399.18
2006	895,909.15	9,899.86	(41,384.81)	864,424.20		864,415.61
2005	661,104.68	4,818.20	(31,574.78)	634,348.10		634,341.24
2004	727,419.38	79,717.11	(18,100.15)	789,036.34	-	789,035.77
2003	610,227.06	329.57	(848.86)	609,707.77	-	609,705.02
2002	586,146.38	519.96	(1,747.04)	584,919.30	-	584,885.58
<b>Total Hospital Debt</b>	<b>7,657,486.71</b>	<b>201,985.76</b>	<b>(188,987.41)</b>	<b>7,670,485.06</b>	<b>676,692.98</b>	<b>7,646,792.41</b>

**Cattle**

2011	36,382.73	-	(16.40)	36,366.33	35,833.59	35,833.59
2010	32,265.04	-	(275.93)	31,989.11	406.50	31,879.38
2009	37,284.77	-	(77.29)	37,207.48	-	37,207.48
2008	37,069.48	-	(267.28)	36,802.20	-	36,802.20
2007	38,955.33	-	(9.99)	38,945.34	-	38,945.34
2006	36,300.51	-	(9.69)	36,290.82	-	36,290.82
2005	30,857.41	158.48	(246.68)	30,769.21	-	30,769.21
2004	24,085.73	-	(55.46)	24,030.27	-	24,030.27
2003	25,136.35	-	(57.22)	24,579.13	-	24,579.13
2002	26,933.25	232.76	(629.82)	26,536.19	-	26,536.19
<b>Total Cattle</b>	<b>325,270.60</b>	<b>391.24</b>	<b>(2,145.76)</b>	<b>323,516.08</b>	<b>36,240.09</b>	<b>322,873.61</b>

**Sheep**

2011	150.57	-	-	150.57	141.81	141.81
2010	103.59	-	-	103.59	4.38	103.59
2009	90.49	-	-	90.49	-	90.49
2008	74.29	-	-	74.29	-	74.29
2007	139.61	-	-	139.61	-	139.61
2006	193.15	-	(0.45)	192.70	-	192.70
2005	163.07	-	-	163.07	-	163.07
2004	186.58	-	-	186.58	-	186.58
2003	206.81	-	-	206.81	-	206.81
2002	325.49	-	-	325.49	-	325.49
<b>Total Sheep</b>	<b>1,633.65</b>	<b>-</b>	<b>(0.45)</b>	<b>1,633.20</b>	<b>146.19</b>	<b>1,624.44</b>

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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16,985.01	16,985.01	-	-	1,681,516.37	1,681,516.37	32,524.20
518.06	16,142.00	-	-	51,288.39	1,598,057.77	12,082.82
48.55	13,837.52	-	-	4,806.13	1,369,914.00	3,909.93
5.59	11,888.25	-	-	552.92	1,176,937.20	2,443.07
0.12	11,091.55	-	-	12.27	1,098,063.08	145.46
-	9,785.83	-	-	-	968,797.12	9.69
-	7,480.45	-	-	-	740,564.21	8.10
-	7,443.73	-	-	-	736,928.99	0.60
17,557.33	94,654.33	-	-	1,738,176.07	9,370,778.75	51,123.87

6,418.36	6,418.36	-	-	635,417.90	635,417.90	12,290.39
315.55	9,831.91	-	-	31,239.17	973,358.80	7,359.57
29.52	8,413.10	-	-	2,922.10	832,896.57	2,377.26
3.39	7,226.73	-	-	336.10	715,446.64	1,485.11
0.11	9,753.99	-	-	10.78	965,645.19	127.83
-	8,644.16	-	-	-	855,771.45	8.59
-	6,343.41	-	-	-	627,997.83	6.86
-	7,890.36	-	-	-	781,145.41	0.57
-	6,097.05	-	-	-	603,607.97	2.75
-	5,848.86	-	-	-	579,036.72	33.72
6,766.93	76,467.92	-	-	669,926.05	7,570,324.49	23,692.65

358.34	358.34	-	-	35,475.25	35,475.25	532.74
4.07	318.79	-	-	402.44	31,560.59	109.73
-	372.07	-	-	-	36,835.41	-
-	368.02	-	-	-	36,434.18	-
-	389.45	-	-	-	38,555.89	-
-	362.91	-	-	-	35,927.91	-
-	307.69	-	-	-	30,461.52	-
-	240.30	-	-	-	23,789.97	-
-	245.79	-	-	-	24,333.34	-
-	265.36	-	-	-	26,270.83	-
362.40	3,228.74	-	-	35,877.69	319,644.87	642.47

1.42	1.42	-	-	140.39	140.39	8.76
0.04	1.04	-	-	4.34	102.55	-
-	0.90	-	-	-	89.59	-
-	0.74	-	-	-	73.55	-
-	1.40	-	-	-	138.21	-
-	1.93	-	-	-	190.77	-
-	1.63	-	-	-	161.44	-
-	1.87	-	-	-	184.71	-
-	2.07	-	-	-	204.74	-
-	3.25	-	-	-	322.24	-
1.46	16.24	-	-	144.73	1,608.20	8.76

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**Goats**

2011	101.73	-	-	101.73	100.70	100.70
2010	84.76	-	(0.77)	83.99	6.61	83.99
2009	40.11	-	-	40.11	-	40.11
2008	71.25	-	-	71.25	-	71.25
2007	82.89	-	-	82.89	-	82.89
2006	87.93	-	(0.41)	87.52	-	87.52
2005	85.92	-	-	85.92	-	85.92
2004	69.10	-	(0.32)	68.78	-	68.78
2003	98.60	-	-	98.60	-	98.60
2002	101.18	-	-	101.18	-	101.18
<b>Total Goats</b>	<b>823.47</b>	<b>-</b>	<b>(1.50)</b>	<b>821.97</b>	<b>107.31</b>	<b>820.94</b>

**Equine**

2011	1,805.18	-	-	1,805.18	1,678.52	1,678.52
2010	1,978.75	-	(52.15)	1,926.60	187.82	1,892.10
2009	1,923.05	-	(13.75)	1,909.30	-	1,909.30
2008	-	-	-	-	-	-
2007	4,290.33	-	(40.02)	4,250.31	-	4,250.31
2006	4,437.09	10.20	(27.86)	4,419.43	-	4,419.43
2005	4,390.64	3.38	(40.80)	4,353.22	-	4,353.22
2004	3,915.50	5.18	(51.80)	3,868.88	-	3,868.88
2003	2,743.77	-	(12.06)	2,731.71	-	2,731.71
2002	2,862.46	-	(6.03)	2,856.43	-	2,856.43
<b>Total Equine</b>	<b>28,346.77</b>	<b>18.76</b>	<b>(244.47)</b>	<b>28,121.06</b>	<b>1,866.34</b>	<b>27,959.90</b>

**Dairy**

2011	19,441.37	-	-	19,441.37	16,965.94	16,965.94
2010	18,745.63	-	-	18,745.63	2,765.93	18,745.63
2009	28,215.68	-	-	28,215.68	-	25,901.19
2008	28,537.78	-	-	28,537.78	-	28,537.78
2007	27,921.39	-	-	27,921.39	-	27,921.39
2006	26,966.54	-	-	26,966.54	-	26,966.54
2005	25,283.46	-	(4.54)	25,278.92	-	25,278.92
2004	22,153.53	-	-	22,153.53	-	22,153.53
2003	24,130.60	270.75	(541.50)	23,859.85	-	23,859.85
2002	23,342.98	-	-	23,342.98	-	23,342.98
<b>Total Dairy</b>	<b>244,738.96</b>	<b>270.75</b>	<b>(546.04)</b>	<b>244,463.67</b>	<b>19,731.87</b>	<b>239,673.75</b>

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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1.01	1.01	-	-	99.69	99.69	1.03
0.07	0.84	-	-	6.54	83.15	-
-	0.40	-	-	-	39.71	-
-	0.71	-	-	-	70.54	-
-	0.83	-	-	-	82.06	-
-	0.88	-	-	-	86.64	-
-	0.86	-	-	-	85.06	-
-	0.69	-	-	-	68.09	-
-	0.99	-	-	-	97.61	-
-	1.01	-	-	-	100.17	-
1.07	8.21	-	-	106.24	812.73	1.03

16.79	16.79	-	-	1,661.73	1,661.73	126.66
1.88	18.92	-	-	185.94	1,873.18	34.50
-	19.09	-	-	-	1,890.21	-
-	-	-	-	-	-	-
-	42.50	-	-	-	4,207.81	-
-	44.19	-	-	-	4,375.24	-
-	43.53	-	-	-	4,309.69	-
-	38.69	-	-	-	3,830.19	-
-	27.32	-	-	-	2,704.39	-
-	28.56	-	-	-	2,827.87	-
18.66	279.60	-	-	1,847.68	27,680.30	161.16

169.66	169.66			16,796.28	16,796.28	2,475.43
27.66	187.46			2,738.27	18,558.17	-
-	259.01	-	-	-	25,642.18	2,314.49
-	285.38	-	-	-	28,252.40	-
-	279.21	-	-	-	27,642.18	-
-	269.67	-	-	-	26,696.87	-
-	252.79	-	-	-	25,026.13	-
-	221.54	-	-	-	21,931.99	-
-	238.60	-	-	-	23,621.25	-
-	233.43	-	-	-	23,109.55	-
197.32	2,396.74	-	-	19,534.55	237,277.01	4,789.92

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**Hack Draw**

2011	10,252.12	-	-	10,252.12	9,405.45	9,405.45
2010	9,979.61	-	-	9,979.61	403.23	9,622.60
2009	9,586.94	-	-	9,586.94	279.28	9,586.65
2008	9,028.27	-	(10.95)	9,017.32	2.19	9,017.32
2007	7,309.77	-	-	7,309.77	-	7,309.77
2006	7,039.60	-	(5.10)	7,034.50	-	7,034.50
2005	6,918.01	2.00	(47.47)	6,872.54	-	6,872.54
2004	1,650.11	-	(0.04)	1,650.07	-	1,650.07
2003	1,594.26	-	(0.67)	1,593.59	-	1,593.59
2002	1,563.84	-	(0.04)	1,563.80	-	1,563.80
<b>Total Hack Draw</b>	<b>64,922.53</b>	<b>2.00</b>	<b>(64.27)</b>	<b>71,899.48</b>	<b>10,090.15</b>	<b>68,511.52</b>

**PCVD**

2011	743,707.97	12267.48	(1,081.18)	754,894.27	734,605.88	734,605.88
2010	702,084.15	14,532.67	(136.19)	716,480.63	27,280.28	711,971.01
2009	554,580.92	41,114.01	(4,973.91)	590,721.02	3,150.74	589,353.65
2008	356,033.05	177,141.35	(28,216.17)	504,958.23	367.89	503,865.67
2007	498,716.32	146.84	(29,533.84)	469,329.32	7.50	469,322.87
2006	306,915.74	-	(119.67)	306,796.07	-	306,789.62
2005	394,226.38	-	(34,269.94)	359,956.44	-	359,949.99
2004	327,893.23	61,119.78	(10,110.89)	378,902.12	-	378,901.67
2003	285,043.15	-	(0.49)	285,042.66	-	285,042.22
2002	276,342.24	126.42	(126.42)	276,342.24	-	276,341.79
<b>Total PCVD</b>	<b>4,445,543.15</b>	<b>306,448.55</b>	<b>(108,568.70)</b>	<b>4,643,423.00</b>	<b>765,412.29</b>	<b>4,616,144.37</b>

**EDFD**

2011	49,474.22	920.06	(62.81)	50,331.47	49,119.87	49,119.87
2010	77,996.18	1,816.59	(10.99)	79,801.78	3,097.89	79,391.75
2009	59,954.75	5,126.67	(588.13)	64,493.29	316.68	64,480.15
2008	36,402.77	22,269.13	(3,506.19)	55,165.71	37.67	55,165.71
2007	326,298.07	-	(22,160.44)	304,137.63	0.61	304,137.63
2006	186,271.57	-	(84.24)	186,187.33	-	186,187.33
2005	250,855.31	-	(22,569.50)	228,285.81	-	228,285.81
2004	207,346.37	43,608.90	(5,670.97)	245,284.30	-	245,284.30
2003	180,312.02	-	(2.63)	180,309.39	-	180,309.39
2002	172,378.74	-	-	172,378.74	-	172,378.74
<b>Total EDFD</b>	<b>1,547,290.00</b>	<b>73,741.35</b>	<b>(54,655.90)</b>	<b>1,566,375.45</b>	<b>52,572.72</b>	<b>1,564,740.68</b>

See accompanying independent auditors' report

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94.05	94.05	3.76	3.76	9,307.63	9,307.63	846.67
4.03	96.23	0.16	3.85	399.04	9,522.52	357.01
2.79	95.87	0.11	3.83	276.38	9,486.95	0.29
0.02	90.17	0.00	3.61	2.17	8,923.54	-
-	73.10	-	2.92	-	7,233.75	-
-	70.35	-	2.81	-	6,961.34	-
-	68.73	-	2.75	-	6,801.07	-
-	16.50	-	0.66	-	1,632.91	-
-	15.94	-	0.64	-	1,577.02	-
-	15.64	-	0.63	-	1,547.54	-
100.90	685.12	4.04	27.40	9,985.21	67,799.00	3,387.96

7,346.06	7,346.06	-	-	727,259.82	727,259.82	20,288.39
272.80	7,119.71	-	-	27,007.48	704,851.30	4,509.62
31.51	5,893.54	-	-	3,119.23	583,460.11	1,367.37
3.68	5,038.66	-	-	364.21	498,827.01	1,092.56
0.08	4,693.23	-	-	7.43	464,629.64	6.45
-	3,067.90	-	-	-	303,721.72	6.45
-	3,599.50	-	-	-	356,350.49	6.45
-	3,789.02	-	-	-	375,112.65	0.45
-	2,850.42	-	-	-	282,191.80	0.44
-	2,763.42	-	-	-	273,578.37	0.45
7,654.12	46,161.44	-	-	757,758.17	4,569,982.93	27,278.63

491.20	491.20	-	-	48,628.67	48,628.67	1,211.60
30.98	793.92	-	-	3,066.91	78,597.83	410.03
3.17	644.80	-	-	313.51	63,835.35	13.14
0.38	551.66	-	-	37.29	54,614.05	-
0.01	3,041.38	-	-	0.60	301,096.25	-
-	1,861.87	-	-	-	184,325.46	-
-	2,282.86	-	-	-	226,002.95	-
-	2,452.84	-	-	-	242,831.46	-
-	1,803.09	-	-	-	178,506.30	-
-	1,723.79	-	-	-	170,654.95	-
525.73	15,647.41	-	-	52,046.99	1,549,093.27	1,634.77

**STATE OF NEW MEXICO**  
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**Cottonwood**

2011	77,732.39	-	(80.14)	77,652.25	73,108.34	73,108.34
2010	72,043.07	-	(6.97)	72,036.10	2,947.42	70,538.32
2009	69,419.19	-	(96.55)	69,322.64	542.60	67,439.72
2008	61,808.34	-	(478.10)	61,330.24	63.79	59,691.36
2007	56,525.79	-	-	56,525.79	7.92	56,525.11
2006	52,615.75	-	-	52,615.75		52,615.07
2005	50,175.51	-	-	50,175.51		50,174.83
2004	46,634.30	-	-	46,634.30	-	46,633.62
2003	44,320.69	-	-	44,320.69	-	44,320.02
2002	43,034.48	179.47	(179.47)	43,034.48	-	43,033.81
<b>Total Cottonwood</b>	<b>574,309.51</b>	<b>179.47</b>	<b>(841.23)</b>	<b>573,647.75</b>	<b>76,670.07</b>	<b>564,080.20</b>

**Cbad SWCD**

2011	296,998.39	1.15	(2,199.12)	294,800.42	279,175.46	279,175.46
2010	279,124.20	-	(179.37)	278,944.83	10,493.21	274,601.15
2009	264,722.21	-	(675.04)	264,047.17	3,296.73	263,872.97
2008	251,352.79	42.00	(241.35)	251,153.44	212.18	251,122.50
2007	245,990.14	11.60	(347.91)	245,653.83	30.34	245,653.81
2006	226,642.67	13.22	(88.57)	226,567.32	0.07	226,566.39
2005	222,113.46	967.79	(6,346.55)	216,734.70	0.07	216,733.77
2004	208,131.74	1,105.92	(605.53)	208,632.13	-	208,631.20
2003	204,088.42	51.75	(60.03)	204,080.14	-	204,079.21
2002	196,738.50	46.60	(72.72)	196,712.38	-	196,709.83
<b>Total Cbad SW</b>	<b>2,395,902.52</b>	<b>2,240.03</b>	<b>(10,816.19)</b>	<b>2,387,326.36</b>	<b>293,208.06</b>	<b>2,367,146.29</b>

**Cen Val SWCD**

2011	41,104.72	-	(13.36)	41,091.36	39,036.01	39,036.01
2010	38,715.99	-	(12.05)	38,703.94	1,140.48	38,279.08
2009	37,152.16	20.68	(1,215.72)	35,957.12	294.31	35,640.66
2008	33,357.03	-	(79.85)	33,277.18	18.17	33,002.54
2007	30,036.33	36.71	(7.21)	30,065.83	1.88	30,064.22
2006	26,154.97	-	(0.76)	26,154.21		26,152.60
2005	47,456.66	-	(23.70)	47,432.96		47,429.73
2004	21,521.99	-	-	21,521.99	-	21,521.88
2003	20,899.00	-	-	20,899.00	-	20,898.89
2002	19,429.30	29.56	(29.58)	19,429.28	-	19,429.17
<b>Total CVSWCD</b>	<b>315,828.15</b>	<b>86.95</b>	<b>(1,382.23)</b>	<b>314,532.87</b>	<b>40,490.85</b>	<b>311,454.78</b>

See accompanying independent auditors' report



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731.08	731.08	29.24	29.24	72,348.01	72,348.01	4,543.91
29.47	705.38	1.18	28.22	2,916.77	69,804.72	1,497.78
5.43	674.40	0.22	26.98	536.96	66,738.35	1,882.92
0.64	596.91	0.03	23.88	63.13	59,070.57	1,638.88
0.08	565.25	0.00	22.61	7.84	55,937.25	0.68
-	526.15	-	21.05	-	52,067.87	0.68
-	501.75	-	20.07	-	49,653.01	0.68
-	466.34	-	18.65	-	46,148.63	0.68
-	443.20	-	17.73	-	43,859.09	0.67
-	430.34	-	17.21	-	42,586.26	0.67
766.70	5,640.80	30.67	225.63	75,872.70	558,213.77	9,567.55

2,791.75	2,791.75	111.67	111.67	276,272.04	276,272.04	15,624.96
104.93	2,746.01	4.20	109.84	10,384.08	271,745.30	4,343.68
32.97	2,638.73	1.32	105.55	3,262.44	261,128.69	174.20
2.12	2,511.23	0.08	100.45	209.97	248,510.83	30.94
0.30	2,456.54	0.01	98.26	30.02	243,099.01	0.02
0.00	2,265.66	0.00	90.63	0.07	224,210.10	0.93
0.00	2,167.34	0.00	86.69	0.07	214,479.74	0.93
-	2,086.31	-	83.45	-	206,461.44	0.93
-	2,040.79	-	81.63	-	201,956.79	0.93
-	1,967.10	-	78.68	-	194,664.05	2.55
2,932.08	23,671.46	117.28	946.86	290,158.70	2,342,527.97	20,180.07

390.36	390.36	15.61	15.61	38,630.04	38,630.04	2,055.35
11.40	382.79	0.46	15.31	1,128.62	37,880.98	424.86
2.94	356.41	0.12	14.26	291.25	35,270.00	316.46
0.18	330.03	0.01	13.20	17.98	32,659.31	274.64
0.02	300.64	0.00	12.03	1.86	29,751.55	1.61
-	261.53	-	10.46	-	25,880.61	1.61
-	474.30	-	18.97	-	46,936.46	3.23
-	215.22	-	8.61	-	21,298.05	0.11
-	208.99	-	8.36	-	20,681.54	0.11
-	194.29	-	7.77	-	19,227.11	0.11
404.91	3,114.55	16.20	124.58	40,069.75	308,215.65	3,078.09

**STATE OF NEW MEXICO**  
 Eddy County  
 Treasurer's Property Tax Schedule  
 For June 30, 2012

Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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**Penasco**

2011	3,941.74	-	(2.68)	3,939.06	3,759.38	3,759.38
2010	3,729.07	-	-	3,729.07	162.30	3,646.04
2009	3,614.69	-	(0.21)	3,614.48	48.31	3,613.40
2008	3,383.45	-	(17.03)	3,366.42	1.25	3,366.42
2007	3,251.33	-	-	3,251.33	0.38	3,251.33
2006	3,159.55	-	(3.22)	3,156.33		3,156.33
2005	3,090.33	-	-	3,090.33		3,090.33
2004	2,847.89	-	(22.04)	2,825.85	-	2,825.85
2003	2,824.35	2.00	(239.88)	2,586.47	-	2,586.47
2002	2,489.89	-	-	2,489.89	-	2,489.89
<b>Total Penasco</b>	<b>32,332.29</b>	<b>2.00</b>	<b>(285.06)</b>	<b>32,049.23</b>	<b>3,971.62</b>	<b>31,785.44</b>

**Non-Render**

2011	41,976.59	156.16	(1,567.12)	40,565.63	36,576.41	36,576.41
2010	32,091.68	5,660.26	(6,288.63)	31,463.31	3,207.97	31,260.18
2009	38,215.35	7,718.81	(7,983.12)	37,951.04	491.63	37,892.71
2008	35,003.46	9,340.29	(9,175.48)	35,168.27	-	35,073.55
2007	30,309.63	8,995.92	(9,665.82)	29,639.73	-	29,590.01
2006	28,262.05	264.07	(264.57)	28,261.55	-	28,261.55
2005	31,437.66	70.66	(821.78)	30,686.54	-	30,661.62
2004	55,598.32	65.93	(200.38)	55,463.87	-	55,463.87
2003	48,387.97	102.61	(638.22)	47,852.36	-	47,851.52
2002	49,858.89	568.93	(191.84)	50,235.98	-	50,224.38
<b>Total Non-Rend</b>	<b>391,141.60</b>	<b>32,943.64</b>	<b>(36,796.96)</b>	<b>387,288.28</b>	<b>40,276.01</b>	<b>382,855.80</b>

Adjustment 2009	201.15	Tax roll beginning difference from Triadic 10yr program				
Adjustment 2004	21.05	Tax roll beginning difference from Triadic 10yr program				
Adjustment 2002	278.86	Distribution difference in Triadic 10yr program				

<b>Total Levied 11</b>	<b>30,773,875.97</b>	<b>403,446.54</b>	<b>(107,149.10)</b>	<b>31,070,173.41</b>	<b>29,748,069.53</b>	<b>29,748,069.53</b>
<b>Total Levied 10</b>	<b>29,675,216.62</b>	<b>480,262.34</b>	<b>(204,141.46)</b>	<b>29,951,337.50</b>	<b>883,861.06</b>	<b>29,708,448.03</b>
<b>Total Levied 09</b>	<b>26,900,446.93</b>	<b>1,198,046.78</b>	<b>(439,418.17)</b>	<b>27,659,075.54</b>	<b>143,845.06</b>	<b>27,619,422.61</b>
<b>Total Levied 08</b>	<b>23,614,719.13</b>	<b>603,162.28</b>	<b>(605,829.47)</b>	<b>23,612,051.94</b>	<b>11,114.30</b>	<b>23,590,758.57</b>
<b>Total Levied 07</b>	<b>20,877,889.41</b>	<b>294,278.23</b>	<b>(645,472.48)</b>	<b>20,526,695.16</b>	<b>811.15</b>	<b>20,525,571.46</b>
<b>Total Levied 06</b>	<b>18,722,001.59</b>	<b>109,309.89</b>	<b>(378,436.46)</b>	<b>18,452,875.02</b>	<b>2.17</b>	<b>18,452,773.78</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>2.17</b>	<b>16,907,407.74</b>
<b>Total Levied 04</b>	<b>15,309,060.15</b>	<b>1,120,297.70</b>	<b>(181,849.94)</b>	<b>16,247,507.91</b>	<b>-</b>	<b>16,247,479.99</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>Total Levied 02</b>	<b>13,158,015.95</b>	<b>41,172.48</b>	<b>(67,277.87)</b>	<b>13,131,910.56</b>	<b>-</b>	<b>13,131,605.06</b>

<b>Grand Total</b>	<b>209,794,439.08</b>	<b>5,177,888.14</b>	<b>(3,090,072.49)</b>	<b>211,882,254.73</b>	<b>30,787,705.44</b>	<b>210,254,629.77</b>
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See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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37.59	37.59	1.50	1.50	3,720.28	3,720.28	179.68
1.62	36.46	0.06	1.46	160.61	3,608.12	83.03
0.48	36.13	0.02	1.45	47.81	3,575.82	1.08
0.01	33.66	0.00	1.35	1.24	3,331.41	-
0.00	32.51	0.00	1.30	0.38	3,217.52	-
-	31.56	-	1.26	-	3,123.50	-
-	30.90	-	1.24	-	3,058.19	-
-	28.26	-	1.13	-	2,796.46	-
-	25.86	-	1.03	-	2,559.57	-
-	24.90	-	1.00	-	2,464.00	-
<b>39.72</b>	<b>317.85</b>	<b>1.59</b>	<b>12.71</b>	<b>3,930.32</b>	<b>31,454.87</b>	<b>263.79</b>

-	-	-	-	36,576.41	36,576.41	3,989.22
-	-	-	-	3,207.97	31,260.18	203.13
-	-	-	-	491.63	37,892.71	58.33
-	-	-	-	-	35,073.55	94.72
-	-	-	-	-	29,590.01	49.72
-	-	-	-	-	28,261.55	-
-	-	-	-	-	30,661.62	24.92
-	-	-	-	-	55,463.87	-
-	-	-	-	-	47,851.52	0.84
-	-	-	-	-	50,224.38	11.60
-	-	-	-	40,276.01	382,855.80	4,432.48

270,713.77	270,713.77	161.79	161.79	29,477,193.96	29,477,193.96	1,322,103.88
8,153.76	270,709.00	6.06	158.67	875,702.01	29,437,580.35	242,889.47
1,284.77	248,668.81	1.78	152.06	142,558.51	27,370,400.59	39,652.93
101.90	213,414.83	0.12	142.48	11,012.28	23,377,201.26	21,293.37
7.74	199,257.24	0.02	137.12	803.39	20,326,177.10	1,123.70
0.02	179,062.09	0.00	126.21	2.15	18,273,585.48	101.24
0.02	165,107.40	0.00	128.91	2.15	16,851,550.08	99.29
-	149,992.46	-	114.59	-	16,089,680.93	27.92
-	138,287.14	-	109.41	-	14,184,420.87	27.66
-	126,455.45	-	105.30	-	13,004,746.43	305.50

<b>280,261.98</b>	<b>1,961,668.19</b>	<b>169.77</b>	<b>1,336.57</b>	<b>30,507,274.46</b>	<b>208,392,537.05</b>	<b>1,627,624.96</b>
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**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Joint Powers Agreements and  
Memorandums of Understanding  
June 30, 2012

Participants	Responsible Party	Description
Eddy County and the City of Carlsbad	County	Jointly own, operate, and use a sanitary landfill, now known as the Sandpoint Landfill.
Eddy County and the City of Artesia	REDA	Establish a Consolidated Communications entity in accordance with, and as authorized by, the Enhanced 911 statutes of the State of New Mexico. Establishes the Regional Emergency Dispatch Authority (REDA).
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	JPA - To provide commissioned, certified law enforcement officers to serve in the School Resource Officer Program for the school year.
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
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.
MOU Setting Forth Emergency & Non-Emergency Mutual Aid Assistance w/Care Plus Ambulance Serv.	Robert Brader	To provide ambulance service to the County.
MOU w/City of Carlsbad for JAG Application #2010-H5181-NM-DJ	Ernest Mendoza	Apply and submit grant proposal for Edward Byrne JAG grant for Eddy County and Carlsbad Police Dept. to be split evenly between the two agencies upon receipt and approval of grant.
MOU with Railroad	Danny Stafford	Use of property east of the JDC to be used as an equipment and storage area during the construction of the new JDC.
JPA for School Resource Officers for Carlsbad Municipal Schools	Ernest Mendoza	Provide schools a total of 4 SRO's (2 sheriff deputies).
MOU for Transfer of Airplane to Lea County	Cas Tabor	Sale and transfer of the Sheriff's office forfeiture plane.
MOU w/Region VI Drug Task-Force in Regards to JAG award	Kent Waller	Define the fiscal agent authorization to expend and receive reimbursements on behalf of Region VI.

See independent auditors' report

<u>Begin Date</u>	<u>End Date</u>	<u>Estimated Amount of Project/Grant</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>
19-Aug-09	Indefinite	50% City/50% County	\$ 2,257,399	Eddy County	Eddy County	Both
23-Feb-11	Indefinite	60% County/40% City of Artesia	505,639	Authority	Eddy County for purposes of pass-through agent for State and Federal monies.	Authority
01-Sep-09	Indefinite	Unknown	-	NA	NA	Both
10-Aug-09	Not specified	Unknown	-	NA	NA	Each individual governmental agency
21-Jul-09	Indefinite	Unknown	-	NA	NA	Both
23-Jul-09	23-Jul-14	Unknown	-	NA	NA	Both
09-Jul-09	Indefinite	8,097	8,097	Both	Eddy County	Both
17-Mar-97	Indefinite	-	-	Eddy County	Eddy County	Each individual governmental agency
06-Jul-10	06-Jul-11	Unknown	-	NA	NA	Care Plus
20-Jul-10	20-Jul-14	19,671	9,836	Eddy County and City of Carlsbad	Eddy County	All
03-Aug-10	end of construction project	Some cost associated with leveling and driveway chat.	-	NA	NA	NA
01-Aug-10	01-May-11	120,000	120,000	Carlsbad Schools	NA	All
07-Sep-10	07-Sep-10	-	-			
05-Oct-10	05-Oct-12	-	-	Eddy County	Eddy County	All

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Joint Powers Agreements and  
Memorandums of Understanding  
June 30, 2012

Participants	Responsible Party	Description
Contract between DPS/GMB, Eddy County & Region VI Task Force for JAG Grant Award #10--JAG-REG VI-SFY11	Kent Waller	Supporting Grant Agreement along with A-10-127 MOU.
MOU Establishing Regional HAZMAT Team	Joel Arnwine	Creation of the Regional Haz Mat Team creates over \$200,000 in grants for Eddy County.
MOU with DFA for DWI Application	Cindy Sharif	Assurance that the DWI program, during treatment or screening, will not disclose any Protected Health Information.
MOU between ECSO and BLM	Ernest Mendoza	MOU to provide increased protection of persons and property on public lands and roads by BLM through cooperation with Eddy County Sheriff's Office.
MOU between USDOE, Carlsbad Field Office and ECSO for Local Law Enforcement Support	Ernest Mendoza	MOU to provide assistance of Eddy County SO enforcement during those incidents in which routine site protective force responses are unsuccessful or inadequate to guarantee project security.
MOU between Eddy County Sheriff's Office and United States Marshals Service Violent Offender Task Force	Ernest Mendoza	To assist U.S. Marshal Task Force to investigate and arrest as part of joint law enforcement operations.
MOA - City of Artesia for Joint CDWI Application	Cindy Sharif	For Eddy County and the City of Artesia to file a joint application for available CDWI Traffic Safety Funds.
MOA - City of Carlsbad for Joint CDWI Application	Cindy Sharif	For Eddy County and the City of Carlsbad to file a joint application for available CDWI Traffic Safety Funds.
MOA - Village of Loving for Joint CDWI Application	Cindy Sharif	For Eddy County and the Village of Loving to file a joint application for available CDWI Traffic Safety Funds.
MOU w/NM Local Accreditation/Adult Detention Professional Standards Council	Detention	The County agrees to comply with the Adult Detention Professional Standards adopted by the New Mexico Adult Detention Professional Standards Council.

See independent auditors' report

<u>Begin Date</u>	<u>End Date</u>	<u>Estimated Amount of Project/Grant</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>
01-Jul-10	30-Jun-11	166,626	-	Eddy County	Eddy County	All
19-Oct-10	19-Oct-14	20,000	-	Eddy County	Eddy County	All
02-Feb-11	Not disclosed	N/A	-	NA	NA	DWI
01-Mar-11	01-Mar-16	N/A	-	NA	NA	All
01-Mar-11	Indefinite	N/A	-	NA	NA	All
05-Apr-11	Not disclosed	N/A	-	NA	NA	All
01-Jul-11	Not disclosed	19,542	-	Eddy County	Eddy County	All
01-Jul-11	Not disclosed	19,542	-	Eddy County	Eddy County	All
01-Jul-11	Not disclosed	19,542	-	Eddy County	Eddy County	All
13-Mar-11	Not disclosed	2,500	-	NA	NA	NA

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**COMPLIANCE SECTION**



Accounting & Consulting Group, LLP  
Certified Public Accountants

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

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, the budgetary comparison for the general fund, and the aggregate remaining fund information of Eddy County, New Mexico, (the County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents, and have issued our report thereon dated April 23, 2013. We have also audited the financial statements of each of the County's nonmajor governmental funds and the budgetary comparisons for the remaining nonmajor governmental funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2012 as listed in the table of contents. Our report is qualified because we were unable to verify capital assets and related accumulated depreciation. In addition we were unable to verify the amounts that are presented in the Schedule of Expenditures of Federal Awards are fairly stated in all material respects. Further, we were unable to determine the effect, if any, on net assets and the change in net assets. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintain effective 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 the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the 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 and other deficiencies that we consider to be significant deficiencies.

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 County'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 questioned costs as items FS 2007-1, FS 2009-1, FS 2010-04, FS 2010-6, FS 2011-02, FS 2011-04, FS 2012-01, AUTH 2010-1, AUTH 2010-2, AUTH 2012-1, AUTH 2012-2, and AUTH 2012-3 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 questioned costs as items FS 2010-05, FS 2010-11, FS 2012-03, AUTH 2009-2, AUTH 2011-4, and AUTH 2012-5 to be significant deficiencies,

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items FS 2012-05 and FA 2011-05.

We noted certain other matters that are required to be reported pursuant to Government Auditing Standards 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 FS 2005-1, FS 2009-2, FS 2011-05, FS 2012-02, FS 2012-04, and AUTH 2012-4.

The 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 them.

This report is intended solely for the information and use of the audit committee, management, others within the organization, County Commissioners, the Office of the State Auditor, the New Mexico State Legislature, New Mexico Department of Finance and Administration, 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, LLP

Accounting & Consulting Group, LLP  
Roswell, New Mexico  
April 23, 2013

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**FEDERAL FINANCIAL ASSISTANCE**



**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  
County Manager and County Commissioners  
Eddy County  
Carlsbad, New Mexico

Compliance

We have audited Eddy County's, New Mexico ("the County") 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 on each of the County's major federal programs for the year ended June 30, 2012. 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 FA 2012-03 in the accompanying schedule of finding and questioned costs, the County did not comply with the requirements regarding Sub-Recipient Monitoring that are applicable to its Edward Byrne Memorial Justice Assistance Grant. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items FA 2012-02, FA 2012-04, and FA 2010-15.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance 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 discussed below, we identified a certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be a significant deficiency.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items FA 2011-05 and FA 2012-03 to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item FA 2012-01 to be a significant deficiency.

The 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 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, New Mexico Department of Finance and Administration, 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, LLP*

Accounting & Consulting Group, LLP  
Roswell, New Mexico  
April 23, 2013

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Schedule VI

Federal Grantor Program Title	Grant Number	Federal CFDA Number		Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Schools and Roads - Grants to States	Forest Reserve Title I & III	10.665	(1)	99,734
Schools and Roads - Grants to Counties	Forest Reserve Title I & III	10.666	(1)	<u>687</u>
Total U.S. Department of Justice				<u>100,421</u>
<b>U.S. Department of Interior</b>				
Rangeland Resource Management		15.237		31,866
Total U.S. Department of Interior				<u>31,866</u>
<b>U.S. Department of Justice</b>				
Edward Byrne Memorial Justice Assistance Grant	11-JAG-REGVI-SFY12 & 10-JAG-REGVI-SFY11	16.738	(2)*	146,660
Program/Grants to States and Territories-ARRA	RA-JAG-Region VI EC-SFY 10 & RA-JAGVI PV-SFY10	16.803	(2)*	60,187
Bulletproof Vest Partnership Program	2011-BUBX-11056867	16.607		<u>6,400</u>
Total U.S. Department of Justice				<u>213,247</u>
<b>Executive Office of the President</b>				
High Intensity Drug Trafficking Areas Program	G10SN0017A & G11SN0017A	95.001	*	<u>417,867</u>
Total Executive Office of the President				<u>417,867</u>
<b>U.S. Department of Homeland Security</b>				
Homeland Security Grant Program	EMW-2011-SS-00094-S01 & 2011-DOT-Eddy County-Training	97.067		170,421
Assistance to Firefighters Grant	EMW-2007-FF-01375	97.044		<u>25,930</u>
Total U.S. Department of Homeland Security				<u>196,351</u>
Total Expenditures of Federal Awards				<u><u>\$ 959,752</u></u>

\* Major Program

( ) Denotes Clusters

See independent auditors' report  
See notes to the schedule of expenditures of federal awards



**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Schedule VI

**Notes to Schedule of Expenditures of Federal Awards**

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented on the accrual basis of accounting, which is the same basis as was used to prepare the fund financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

2. Sub-recipients

Of the federal expenditures presented in the Schedule, Eddy County provided federal awards to subrecipients as follows:

<u>Grant Name</u>	<u>CDEA #</u>	<u>Amount</u>
Edward Byrne Memorial Justice Assistance Grant	16.738	146,660
Edward Byrne Memorial Justice Assistance Program/Grants to States and Territories-ARRA	16.803	60,187
High Intensity Drug Trafficking Areas Program	95.001	417,867

**STATE OF NEW MEXICO**  
 Eddy County  
 Schedule of Findings and Questioned Costs  
 June 30, 2012

SECTION I – SUMMARY OF AUDIT RESULTS

*Financial Statements:*

- |  |           |
|--|-----------|
| 1. Type of auditors’ report issued   | Qualified |
| 1. Internal control over financial reporting:                                    |           |
| a. Material weaknesses identified?   | Yes       |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes       |
| c. Noncompliance material to the financial statements noted?                     | Yes       |

*Federal Awards:*

- | 1. Internal control over major programs:   |  |                 |        |                                      |        |  |        |   |  |
|--|--|-----------------|--------|--------------------------------------|--------|--|--------|---|--|
| a. Material weaknesses identified?   | Yes  |                 |        |                                      |        |  |        |   |  |
| b. Significant deficiencies identified not considered to be material weaknesses?   | Yes  |                 |        |                                      |        |  |        |   |  |
| 2. Type of auditors’ report issued on compliance for major programs  | Qualified  |                 |        |                                      |        |  |        |   |  |
| 3. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  | Yes  |                 |        |                                      |        |  |        |   |  |
| 4. Identification of major programs:   |  |                 |        |                                      |        |  |        |   |  |
| <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">CFDA<br/>Number</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal Program</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">16.738</td> <td style="text-align: center;">Edward Byrnes Memorial Formula Grant</td> </tr> <tr> <td style="text-align: center;">16.803</td> <td style="text-align: center;">Edward Byrne Memorial Justice Assistance Program/Grants<br/>to States and Territories- ARRA</td> </tr> <tr> <td style="text-align: center;">95.001</td> <td style="text-align: center;">High Intensity Drug Trafficking Areas Program</td> </tr> </tbody> </table> | CFDA<br>Number   | Federal Program | 16.738 | Edward Byrnes Memorial Formula Grant | 16.803 | Edward Byrne Memorial Justice Assistance Program/Grants<br>to States and Territories- ARRA | 95.001 | High Intensity Drug Trafficking Areas Program |  |
| CFDA<br>Number   | Federal Program  |                 |        |                                      |        |  |        |   |  |
| 16.738   | Edward Byrnes Memorial Formula Grant   |                 |        |                                      |        |  |        |   |  |
| 16.803   | Edward Byrne Memorial Justice Assistance Program/Grants<br>to States and Territories- ARRA |                 |        |                                      |        |  |        |   |  |
| 95.001   | High Intensity Drug Trafficking Areas Program  |                 |        |                                      |        |  |        |   |  |
| 5. Dollar threshold used to distinguish between type A and type B programs:  | \$300,000  |                 |        |                                      |        |  |        |   |  |
| 6. Auditee qualified as low-risk auditee?  | No   |                 |        |                                      |        |  |        |   |  |

**STATE OF NEW MEXICO**  
 Eddy County  
 Schedule of Findings and Questioned Costs  
 June 30, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

*A. Financial Statement Findings*

FS 2005-1 – Cash Appropriations in Excess of Available Cash Balances (Repeated/Modified) – Other Matter

*Condition:* The County designated cash appropriations in excess of available balances in the following funds in fiscal year 2012:

	<u>Designated Cash</u>	<u>Beginning Year Cash &amp; A/R Available</u>	<u>Cash Appropriation in Excess of Available Cash</u>
Law Enforcement Protection Act (450)	1,800	-	1,800
Eddy County DWI (485)	17,942	13,605	4,337
Hazmat Truck & Trailer Grant (514)	32,153	20,429	11,724

*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.

*Responsible Officials' Views:* The accounting department has gone to great lengths to ensure that these findings are alleviated. We will continue to work with and educate departments and staff.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2007-1 – Preparation of Financial Statements (Repeated/Modified) – Material Weakness

*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 include controls over financial statement preparation, including footnote disclosures.

*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:* The County's personnel do not have the time and have not been adequately trained in understanding the elements of external financial reporting, including the preparation of financial statements and related footnote disclosures.

*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.

*Responsible Officials' Views:* Eddy County lost their Finance Director in April, 2012. It is the intent of Eddy County to begin preparation of their own financial statements once a Finance Director has been hired and can devote the time and expertise to the statement.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2009-1– Capital Assets (Repeated/Modified) - Material Weakness

*Condition:* During the capital asset inventory procedures, we noted the following issues:

- The capital assets system was not being monitored or updated correctly during the fiscal year ending June 30, 2012. A physical inventory was taken during the fiscal year. However, there were no specific parameters related to categorization by department, classification by asset type or dollar value limitations pursuant to rules and regulations.
- The County did not properly reconcile the capital assets system to the general ledger for current year activity.
- The County was not able to provide a complete listing of capital asset additions and deletions for the year. The County incorrectly omitted 14 assets from their capital asset additions listing in the amount of \$164,171.24 and was not able to determine if all assets that were disposed of were properly deleted from the listing.
- Accumulated depreciation and the related current year depreciation was not properly being tracked and calculated by the County for fiscal year 2012. Also, the County did not allocate depreciation by capital asset category for fiscal year 2012.
- The County did not properly record 3 donated capital assets during fiscal year 2012.
- The utilization of purchasing cards (P-Cards) was widely used with limited supervision and monitoring for the purchase of capital assets.

*Criteria:* Section 2.20.1 of NMAC requires agencies to properly account for capital assets. The annual inventory requirement is described in Section 2.20.1.16 of the NMAC. The required capital asset accounting system is described in Section 2.20.1.8 of the NMAC and proper controls over the capital assets are described in Section 2.20.1.15 of the 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 area of capital asset acquisitions and recordings.

*Auditors' Recommendation:* The County should create a complete and accurate capital asset inventory listing. Also, the County should implement an internal controls system or policy designed to manage and monitor the County's capital asset listing.

*Responsible Officials' Views:* Eddy County is attempting to obtain approval from the Board of County Commissioners to hire a Fixed Asset personnel whose sole job it will be to bring the Fixed Assets Inventory current and keep it up to date. We have been unsuccessful in obtaining the approval but we intend on asking again during the FY14 Budget process.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2009-2 – Late Audit Report Submission to the New Mexico State Auditor (Repeated/Modified) – Other Matter

*Condition:* The required submission date of the audit report for the fiscal year ended June 30, 2012, to the New Mexico State Auditor was November 15, 2012. The audit report was not submitted until April 30, 2013.

*Criteria:* Section 2.2.2.9A of the State Audit Rule set the due date for audit reports for County's as November 15<sup>th</sup>.

*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 records were not available for inspection in a timely manner.

*Auditors' Recommendation:* We recommend the County try to file their audit report prior to November 15 to avoid this in the future.

*Responsible Officials' Views:* Eddy County anticipated the IPA to begin preparation of the FYE12 audit in August. The County was prepared to provide the external auditor with all preliminary information in early August of 2012. All subsequent inquiries from the external auditor were responded to promptly. Due to the external auditor's scheduling issues, they were not able to do their on-site work until early November. Eddy County does not feel that it contributed to the tardiness of the FYE12 audit in any way. Due to insufficiencies in County's current software package, the trial balances must be prepared by hand; the new system to be implemented in 7/1/13 will be able to produce trial balances directly from the system. The County believes that this new technology will enable earlier and more accurate accounting information without the intensive manual work that is currently performed.

FS 2010-4 – Deficiency in Bank Reconciliation Preparation (Repeated/Modified) - Material Weakness

*Condition:* The County has not been preparing bank reconciliations for the Wells Fargo purchase card account in a timely manner.

*Criteria:* NMSA 6-10-2 discusses the duty of public officials to balance public money at the close of each business day. Good accounting practices also require that bank reconciliations are prepared and reviewed at least monthly.

*Effect:* Reconciling cash accounts is essential to County operational and management decisions. The lack of a preparation process has not allowed various items on the bank reconciliations to be addressed and resolved in a timely manner. Such items may be indicative of errors or possible fraudulent activity and result in unnecessary adjustments which are not properly supported.

*Cause:* The County failed to understand the importance of preparing timely bank reconciliations.

*Auditors' Recommendation:* We recommend that the County prepare monthly bank reconciliations for the account mentioned above.

*Responsible Officials' Views:* The Treasurer's Financial Report always carries a balance for the P-card account of \$5,500.00. The Finance Dept. brings the Wells Fargo statement to the Treasurer every month, and has notes on the statement. Ideally, at the end of the month, the account should only have \$5,500.00 in it.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2010-5 – Control Over Use of Purchase Cards (Repeated/Modified) – Significant Deficiency

*Condition:* The County has extensive use of Purchase Cards with very little prior approvals or controls in place.

*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:* 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.

*Responsible Officials’ Views:* While initially, the P-card rebate was an advantage with the previous administration, the County uses the P-card far less frequently than in the past. In fact, Purchase Orders and Checks are used 70% more than the P-card in FY2012.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2010-6 – Cash and Investment Activity Not Recorded (Repeat/Modified) - Material Weakness

*Condition:* Two (2) cash accounts were held at Western Commerce Bank – Artesia for the Pecos Valley Drug Task Force were not recorded on the general ledger or included in the Treasurer’s Report. The total amount not reflected on the County’s books was \$128,978 as of June 30, 2012.

*Criteria:* The disposition of forfeited cash and other property is addressed in State Statutes. According to NMSA 31-27-7A, “Forfeited currency and all sale proceeds of the sale of forfeited property shall be distributed ... to the general fund of the governing body of the seizing law enforcement agency to be used for drug abuse treatment services, for drug prevention and education programs, for other substance abuse demand-reduction initiatives or for enforcing narcotics law violations...”. Eddy County has entered into a Memorandum of Understanding with the City of Carlsbad, the City of Artesia, etc. to act in the capacity as the fiscal agent for the Pecos Valley Drug Task Force, which establishes Eddy County as the law enforcement agency for the Pecos Valley Drug Task Force. In addition, 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.

*Effect:* The County’s cash and resulting activity are at risk of being materially misstated and the use of the aforementioned funds is subject to abuse and nonconformity with Eddy County policies and State law.

*Cause:* There is a lack of internal controls 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 and State laws pertaining to cash are adequately designed and effectively executed.

*Responsible Officials’ Views:* These two accounts with the Drug Task Force can easily be added the Treasurer’s Financial Report. We had been told this wasn’t County money in the past.



SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2010-11 – Negative Cash Balances (Repeated/Modified) – Significant Deficiency

*Condition:* The County has pooled bank accounts where some of the funds have negative cash. The Counties accounting software has incorrectly assigned beginning cash amounts to Agency funds 703, 707, and 710 which displayed a total negative cash balance of \$610,640. The accounts listed are considered sub accounts of Agencies in which funds are distributed to.

*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:* Beginning cash balances of Agency funds are being incorrectly assigned to appropriate funds causing the funds listed above to be negative.

*Cause:* Accounting software of the County is incorrectly rolling balances of beginning cash forward.

*Auditors' Recommendation:* We recommend that the County review cash balances of all individual funds to ensure they are correct and accurate and reflect the activity of the fund.

*Responsible Officials' Views:* We found that there is a software programming error, when rolling balances to beginning cash forward. We have determined the correct balances and are addressing this issue with our programmers. This will be corrected. This finding was not brought to our attention in the past and/or explained thoroughly by the Auditor. Had it been done, we would have addressed this problem sooner. In the future, we will be more observant of the "Cash Balances" for the local school districts.

FS 2011-02 - Accounts Receivable Listing (Repeated/Modified) – Material Weakness

*Condition:* During the performance of audit procedures relating to accounts receivable and accounts payable, the following were noted:

- The County was unable to prepare a listing of accounts receivable for fiscal year end.
- The County was unable to prepare a listing of account payable for fiscal year end.

*Criteria:* 2007 Government Auditing Standards Section 3.29 (c), states the County is required to prepare accurate account balances for financial presentation.

*Cause:* Preparing an accurate accounts receivable and accounts payable subledger is essential to the County operational and management decisions. The County's inability to prepare a subledger of accounts receivable and accounts payable could lead to misstating the balances in the proper periods.

*Effect:* The County was unable to prepare a listing of accounts receivable and accounts payable for the fiscal year end.

*Auditor Recommendation:* We recommend that the County review all outstanding receipts and expenditures at year end to ensure they are added to the listing of accounts receivable or accounts payable as necessary.

*Responsible Officials' Views:* Eddy County did supply information to the auditors regarding accounts payables and outstanding reimbursements that the Finance Department was aware of. After visiting with the auditors regarding this finding, the Finance Department has a clear understanding of what is being requested to be supplied to the auditors upon their on-site review. The Finance Department will prepare and provide such information in any and all subsequent visits.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2011-04 - Deficiencies in Internal Control Structure, Design and Operation (Repeated/Modified) – Material Weakness

*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:

- There is no policy for use of Wright Express Fuel Cards.
- Receipts for purchases using Wright Express Fuel Cards are not required to be given to the Finance Department or reconciled to the monthly statement.
- Purchasing Card “P-Card” purchases are posted to the accounting system as “Miscellaneous Vendors”, rather than posting them to the actual vendors.
- The Accounts Payable Clerk can edit a disbursement, including the vendor, address and amount, subsequent to the approval for payment by the County Commission.
- The Accounts Payable Clerk approves purchase orders.
- Employees are not required to get management approval prior to the acquisition of goods.
- Changes to the master vendor file are not reviewed by management on a regular basis.
- The County does not perform statutory procurement through a central purchasing office.

*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 of the inadequate internal control structure, the management and staff are unsure about the key controls in place to properly safeguard assets. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information. In addition, all vendors are not given vendor files. Therefore, the County cannot discern which vendors purchases are being made from as it pertains to both standard purchases and P-Card purchases. As a result, the County may not be in compliance with the Internal Revenue Service 1099 reporting requirements. Since the Accounts Payable Clerk has the ability to approve purchase orders and disburse payments, the possibility exists that a purchase and disbursement could be executed without proper approval at the management level.

*Cause:* The County has an inadequate internal control policy pertaining to standard and P-Card purchases.

*Auditors’ Recommendation:* We recommend that management require prior approval for P-Card purchases, implement a policy for the use of fuel cards, and that fuel card purchase receipts be monitored, approved by and reconciled by the appropriate level of management. These fuel card purchases should be reconciled to the monthly statement by both the appropriate manager and the Finance Department prior to payment. We further recommend that all supporting documentation be included with the disbursements. Also, the Finance Department should be able to provide the auditor’s with an Accounts Payable listing at year end. We also recommend that the County set up vendor files for all purchases. The County should institute a policy that only management level personnel can approve purchase orders. The person responsible for disbursing the payments to vendors should not have the authority or the ability to approve purchase orders.

*Responsible Officials’ Views:* Bullet 3: Purchasing Card purchases are posted as Miscellaneous Vendors - Miscellaneous Vendors are used primarily for travel vendors such as restaurants and hotels. This was a suggested use by the P-card vendor, Wells Fargo, rather than setting up 3rd party vendors for each and every mom & pop restaurant around the state and nation. For other vendors where we purchase goods and services, the County requires a W-9 and they are set up as individual vendors.

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Findings and Questioned Costs  
June 30, 2012

Schedule VII  
Page 10 of 29

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2011-04 - Deficiencies in Internal Control Structure, Design and Operation (Repeated/Modified) – Material Weakness (continued)

Bullet 4: The Accounts Payable Clerk can edit disbursements including vendor, address and amount. The current software system does have these limitations. Eddy County is moving to a new financial software in July, 2013 that will hopefully alleviate these findings. In the meantime, we do take precautions. The Accounts Payable clerk will prepare the expenditure approval list off of the invoices received. An edit list is prepared and verified before creating the Approval list that goes to the Board of County Commissioners for approval. The Assistant Finance Director verifies the edit list to the invoices and the expenditure approval list to the edit list before checks are printed and disbursed to ensure all vendor names and amounts are correct. Once checks are printed, a final report is printed by the Assistant Finance Director as a last verification to make sure no checks have been added or changed. These reports are filed and kept in the Asst. Finance Director's office.

Bullet 5: The Accounts Payable Clerk approves purchase orders: The accounts payable clerk processes purchase orders once an original invoice is received and approved by the department head.

For all other bullets, Eddy County concurs and will begin processing policies and procedures. Additionally, beginning FYE14, many of these issues will be rectified with the implementation of the new Financial Software System.

**STATE OF NEW MEXICO**  
Eddy County  
Schedule of Findings and Questioned Costs  
June 30, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2011-05 – Expenditures in Excess of Budget (Repeated/Modified) – Other Matter

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

Correction Fees (451)	14,796
09 HIDTA Recovery Act Grant Fund (486)	7,674
Edward Byrne - Region VI ARRA (487)	5,677
Edward Byrne - Region VI (497)	<u>71,185</u>
 Total Governmental Funds	 <u>\$ 99,332</u>

*Criteria:* All County funds, with the exception of agency funds, are to be budgeted by the local governing body and submitted to the State of New Mexico Department of Finance and Administration – Local Government Division for approval. Once adopted, any claims or warrants in excess of budget are a violation of New Mexico State Statute 6-6-6, 1978 Compilation.

*Effect:* As a result, the control established by the use of budgets has been compromised. Continued over-expenditure of budgeted balances may result in unnecessary usage of operating funds to absorb over-expenditures.

*Cause:* Inadequate monitoring of the budget resulted in a failure to propose budgetary adjustments required to prevent over expenditure.

*Auditors' Recommendations:* Budgets in future years should be periodically reviewed so that budget adjustments can be made as necessary.

*Responsible Officials' Views:* Of the funds listed, three are grant reimbursement.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2012-01- Entity-Wide Control Deficiency – Material Weakness

*Condition:* During our process of understanding the entity and its environment, we noted instances where elements of the COSO framework of COSO were nonexistent or deficient. The control environment or “tone at the top” did not adequately display accountability and transparency. We noted that the risk assessment element and the monitoring element were not documented or sufficiently designed. We also noted the following deficiencies:

- Material weaknesses, such as those over capital assets have been repeated year after year.
- Management’s and those charged with governance philosophy and operating style are not consistent with a sound control environment and have a pervasive effect on the entity. Management and those charged with governance do not analyze the risks and benefits of new activities, investigates and resolves improper business practices, views accounting as a means to monitor and control the various activities of the organization, and adopts accounting policies that reflect the economic realities of the governmental unit.
- Management and those charged with governance has not established practices for the identification of risks affecting the entity as well as appropriate fraud risk assessment and monitoring processes.
- Management and those charged with governance do not monitor controls over financial reporting through ongoing monitoring, independent evaluations, and remediation of identified deficiencies.

*Criteria:* The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication and monitoring.

*Effect:* Without all of the five elements of the COSO framework present, the County is exposing itself to the risk of misappropriation of assets and does not have set processes in place to maximize the resources of the County.

*Cause:* The County has not implemented a corrective action plan to properly address material weaknesses.

*Auditors’ Recommendations:* We recommend that the County incorporate the five elements of the COSO internal control integrated framework in their organization. In particular, there must be a documented risk assessment process in place, there should be a mechanism in place to document the monitoring of the internal controls in place and the control environment must promote the highest ethical standards and efficient and effective path towards achieving the County’s goals. We recommend that internal controls be addressed at both the entity level and activity level. We also recommend that key management personnel attend a training class on internal control.

*Responsible Officials’ Views:* Eddy County is in the process of expanding its internal control system, including making certain that the Board of County Commissioners is involved in that internal control system. Prior to the start of the budget preparation process, the Commission gives direction to the County Manager by resolution as to the requirements for that year's budget. When the annual budget is presented to the Commission at a regularly scheduled public meeting, the Commission reviews, approves, and adopts both the revenue and expense budgets. On a quarterly basis, at their regular public meetings, the Commission receives and approves by resolution any requested changes to the budget. On the expenditure side, the Commission, at its regularly scheduled meetings, reviews and approves/disapproves the list of vendor payments; the Commission also receives monthly expense reports from Finance and monthly revenue reports from the Treasurer. During the FYE2012 year, the Commissioners randomly selected payments from the vendor payments and the staff then provides all of the back-up documents for the Commission's review. The Commission will be provided a comprehensive set of Financial Management policies during the Fall of 2012; this set of policies will establish a number of important internal controls. Additionally, effective 7/1/2013, the County will be implementing a new financial software package. The new software package will provide automated budget control at the classification level; it will also provide a position control function to provide better control over payroll transactions. Once the new software system is operating, the County plans to significantly reduce the number of P-Card transactions within 90 days.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*A. Financial Statement Findings (continued)*

FS 2012-02 – PERA Reconciliation – Other Matters

*Condition:* During testwork, we noted that 1 of the 5 employees tested did not have the proper PERA rate for his/her corresponding job type.

*Criteria:* Per section 10.11.15 through 10.11.56 of NMAC, each state agency or affiliated public employer shall be responsible for deducting the applicable contribution from the salary or wages paid to each member for each payroll period.

*Effect:* The County failed to apply the correct rate to an employee's paycheck, which lead to the County submitting the wrong amounts to PERA.

*Cause:* The County entered the incorrect PERA rate into the system for the employee's job type.

*Auditors' Recommendation:* We recommend that the County review the job type and PERA rate for employees to ensure the correct amount is being utilized for each employee.

*Responsible Officials' Views:* Eddy County has noted the deficiency and has added this double-check to our check list. The instance in question was an employee that transferred departments. Finance failed to note the change in departments and PERA reporting. The error has been corrected and finance has added this to the 'internal audit' process.

FS 2012-03 – Insufficient Internal Controls over Payroll – Significant Deficiency

*Condition:* Payroll was not documented correctly as noted by the following items.

- In 3 out of 10 payroll items tested, the employee did not sign the applicable timesheet to indicate the correct time was listed.
- In 1 out of 10 payroll items tested, the timesheet contained a different employee's signature than the employee listed on the timesheet.
- Inadequate oversight of timesheets.
- Segregation of duties, the Payroll Clerk has the authority and capability to add new employees to the software system and to input hours worked for those employees.

*Criteria:* Good accounting and internal control practices over payroll require that employee's timesheets be signed to indicate the employee agrees to the hours presented. Good accounting and internal control practices also advise for a separation of duties over payroll employees who can add new employees, enter time, and print checks.

*Effect:* Employee payroll and the related payroll taxes could be improperly and incorrectly disbursed. An underpayment could potentially cause a financial hardship on the employee or an overpayment could violate state law regarding anti donation.

*Cause:* Employees are not signing their time sheets prior to the remittance of the payroll. Department Heads are not enforcing the application of this matter, which could lead to incorrect hours being logged into the payroll system.

*Auditors' Recommendation:* Each employee should review and sign their time sheet prior to submission to the Department Head for approval. The Department Head should review the time sheets for their staff and attest to the accuracy prior to submission to the Payroll Clerk.

*Responsible Officials' Views:* Payroll has had problems obtaining signatures prior to the timesheet deadline. We have tried to work with the employees and department heads to obtain signatures promptly. We have also spoken with supervisors and department heads that they cannot sign for their employee when the employee is out on sick leave or vacation when timesheets are due. Eddy County Finance will talk to the auditors and our attorney for ways to address the issue PRIOR to timesheets being submitted to payroll. The new software system will allow for electronic timekeeping and electronic signatures.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

A. *Financial Statement Findings (continued)*

FS 2012-04 - Stale-Dated Checks Not Cancelled – Other Matters

*Condition:* The County is in violation of state statutes regarding stale-dated checks. The County maintained eleven checks in the general fund that were over one year old at June 30, 2012. These checks totaled \$2,567.13.

*Criteria:* Chapter 7 Article 8A, NMSA 1978, and related regulations require that the County provide information about the payees and the related funds to Unclaimed Property Division of the New Mexico Taxation and Revenue Department for outstanding checks that were distributed but not cashed within one year.

*Effect:* Carrying numerous bank reconciling items could result in a misstatement in the accounting records or related misappropriation of funds.

*Cause:* The County did not implement an internal control policy to account for stale dated outstanding checks and did not clear these checks on a timely basis.

*Auditors' Recommendation:* We recommend that the County implement a procedure to review the outstanding check listings for all bank accounts and track stale-dated checks. If checks on the outstanding check listings are greater than one year old we recommend these checks be voided. Also, we recommend that the County provide the information to the Property Division of the New Mexico Taxation and Revenue Department as required.

*Responsible Officials' Views:* The Treasurer can deliver an outstanding check listing to the Finance Dept monthly for them to evaluate. They in turn, should bring a copy of the voided check to the Treasurer's Office.

FS 2012-05 - Pledged Collateral – Noncompliance

*Condition:* Deposits at Carlsbad National Bank were not collateralized in accordance with State of New Mexico Statutes. The required collateral was \$8,778,790. The collateral provided by the banks was \$6,222,314, resulting in a shortfall of \$2,556,476.

*Criteria:* Any bank designated a deposit of public money shall deliver pledged collateral with a value equal to one half the amount of the public money in excess of insurance, to a custodial bank and a joint safekeeping receipt issued by the custodial bank to the City (Section 6-10-17 NMSA 1978). Monitoring collateralization of the City's funds is essential in ensuring compliance with State of New Mexico Statutes.

*Effect:* Lack of proper monitoring of pledged collateral could result in excessive loss of County's funds if the financial institutions encounter financial difficulties.

*Cause:* The amounts on deposit were not adequately monitored to ensure that balances were sufficiently collateralized.

*Auditors' Recommendation:* As part of a formal policy implemented by the County, an individual should be assigned the responsibilities of reviewing the monthly collateral reports, investigating differences, and resolving discrepancies.

*Responsible Officials' Views:* On July 1, 2012, the Finance Committee changed the Checking account to non-interest bearing for the benefit of having 100% collateralization.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings*

AUTH 2009-2 (Significant Deficiency) — Preparation of Financial Statements

*Condition:* Financial statements and related footnote disclosures were not prepared by the Regional Emergency Dispatch 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:* Regional Emergency Dispatch 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

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.

*Responsible Officials' Views:* The Regional Emergency Dispatch Authority is a small organization employing only 17 full-time employees. 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 contracted an accounting service, for a short time in 2012, for this purpose. However, the financial statements were not completed during her contract. The Regional Emergency Dispatch Authority is in the process of seeking another contract CPA/accounting firm that will be responsible for preparing future financial statements.



SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2010-1 (Material Weakness) – Segregation of Duties

*Condition:* There is inadequate segregation of duties in the accounting functions.

*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 lack of segregation of duties is a direct result of the size of the Authority. They only have one person, the director, performing all accounting functions.

*Auditors' Recommendation:* We recommend outsourcing accounting processes wherever possible, as well as having increased involvement in the review and approval processes by the Board of Directors.

*Responsible Officials' Views:* The Regional Emergency Dispatch Authority is a small organization employing only 17 full-time employees with a very flat management structure. Therefore, the opportunity for segregation of duties has been very limited. The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of segregation of duties and oversight. However, this was not fully completed during her contract. The Authority has contracted a Bookkeeper to process and/or review all financial transactions to ensure segregation of duties and responsibilities with the Director.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2010-2 (Material Weakness) – Deficiencies in Internal Control Structure Design, Operation, and Oversight

*Condition:* The Authority does not have a comprehensive documented internal control structure. We noted the following areas in which the Authority does not have sufficient key internal controls in place.

- Management does not have a process in place for the recording of manual journal entries. In 10 instances out of 10 instances when doing the journal entry testwork, there was no supporting documentation for the journal entries made for a total amount of \$23,088. In one instance out of 10 totaling \$5,304, there was a journal entry made for payroll that did not appear to be reasonable.
- Lack of previous experience by the director in regards to the accounting functions.

*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 2012 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. This was the second year that the accounting function was not performed by a fiscal agent. This has resulted in a continued learning process for the Authority.

*Auditors' Recommendation:* The Authority 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.

*Responsible Officials' Views:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of revising financial policies and improving internal controls, operations, and oversight. However, the financial policy and internal controls revision were not completed during her contract. The Regional Emergency Dispatch Authority is in the process of seeking another contract CPA/accounting firm that will be responsible for providing oversight and direction. The Authority has contracted a Bookkeeper who was present during the entire audit for the purpose of increasing knowledge base and proficiency regarding internal control, operations, and oversight. The Bookkeeper and Director are in the process of a revision of financial policies and internal controls. The Authority is creating a new "company" in its accounting software, beginning FYE 2013, establishing these revised controls.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2011-4 – (Significant Deficiency) - Capital Assets

*Condition:* The Authority maintains capital asset records but does not compute and record depreciation.

*Criteria:* Section 2.20.1.15 of NMAC requires agencies to properly safeguard assets. All assets within an established materiality limit should be tagged with unique numbers and accounted for on the capital asset listing. Current year expenditures in capital projects accounts should be accounted for on the inventory listing. Assets that have been sold or are no longer serviceable should be deleted from inventory in accordance with Section 2.20.1.18 of NMAC.

*Effect:* The lack of an annual inventory of capital assets results in improper safeguarding of capital assets to prevent theft or other losses. Without proper accounting for additions and deletions, and an annual inventory of capital assets, the financial statements of the Authority may be misstated.

*Cause:* Many of the capital assets now owned by the Authority were purchased in prior years by the County and listed on the County records. These items were never identified and moved to the inventory of the Authority even though ownership had changed hands. The Authority has not been computing depreciation on any of their capital assets due to lack of training in this area.

*Auditors' Recommendation:* We recommend that the Authority receive training regarding the proper method of tracking capital assets in addition to beginning to record depreciation on the books.

*Responsible Officials' Views:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of maintaining capital assets listings and calculating depreciation, etc. However, the depreciation calculations were not completed during her contract.

The REDA Executive Board has adopted resolutions, transferring ownership from some of the equipment previously owned under Eddy County, to REDA. Future resolutions transferring ownership of the remaining items purchased under the County will be adopted by the REDA Executive Board. Future resolutions showing the de-commission and/or disposal of capital asset items will be adopted by the REDA Executive Board.

The Bookkeeper and Director are in the process of a revision of financial policies and internal controls to include the tracking of Capital Assets and Non-Capital Assets, including depreciation schedules. The Authority is creating a new "company" in its accounting software, beginning FYE 2013, establishing these revised controls and depreciation schedules.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2012-1 Bank Reconciliations- Material Weakness

*Condition:* The Authority has not been reconciling the bank statement to the general ledger, and they have been using incorrect bank balances to prepare bank reconciliations. The Authority has also been making unsupported journal entries in order to reconcile the general ledger balance to the adjusted bank balance.

*Criteria:* Section 6-6-3 NMSA, 1978 discusses the need for the Authority to keep all the books, records and accounts in their respective office in the form prescribed by the local government division and conform to the rules and regulations adopted by the local government division. Good accounting practices require that bank reconciliations be performed monthly to ensure that cash receipts and cash disbursements are recorded in a correct and timely manner and that differences or errors be followed up and corrected in a timely manner.

*Effect:* When bank reconciliations are not reconciling correctly and unsupported adjustments are made, this results in the possibility of fraud occurring and the misstatement of cash on the books.

*Cause:* The Authority hired a contract bookkeeper to help with the accounting system near the end of the reporting period. This bookkeeper made the entries to the system without prior approval or proving supporting documentation. The Authority did not have policies and procedures in place to ensure this did not happen.

*Auditors' Recommendation:* We recommend that the Authority perform bank reconciliations on a monthly basis and that a Board member or the Director be responsible for the review process. In addition, we recommend that the Authority ensure that bank reconciliations are being prepared properly and all variances accounted for.

*Views of Responsible Officials and Planned Corrective Actions:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of bank reconciliations. However, these were not properly completed or documented by the preparer during her contract. The Authority has contracted a Bookkeeper to complete monthly bank reconciliations and provide appropriate documentation of any adjustments and variances.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2012-2 Lack of Internal Controls Over Voided Checks- Material Weakness

*Condition:* During our review of the check register for voided checks, we noted several internal control issues including:

- All check numbers were not recorded in the check register, and gaps were not able to be explained by the entity.
- Checks do not appear to be voided correctly in the systems due to the fact that duplicates were recorded in the system for checks that were reported to have been voided.

*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 SAS 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.

Good internal control policy dictates that the Authority shall establish and maintain a cash management program to safeguard voided checks. Systems of internal control with the most favorable designs include procedures designed to prevent or detect errors due to misclassification of transactions in the accounting records. (AU 325.21 appdx.) Section 12-6-5, NMSA 1978 requires the audit report to set out in detail any violation of good accounting practices found by the audit.

*Effect:* This results in an increased risk of theft of voided checks and potential for misappropriation of Authority funds.

*Cause:* Due to the fact that the Authority became its own fiscal agent in 2010, they have not been able to maintain a knowledgeable bookkeeper to record and void transactions correctly and consistently.

*Auditors' Recommendation:* We recommend that the Authority review cash management procedures with responsible individuals monthly to ensure that all areas of cash have sufficient internal controls, including accounting for all voided checks residing at the entity as well as a documented policy that states who is responsible for voided checks in the system.

*Views of Responsible Officials and Planned Corrective Actions:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of revising financial policies and improving internal controls, operations, and oversight. However, these were not completed during her contract. The Regional Emergency Dispatch Authority is in the process of seeking another contract CPA/accounting firm that will be responsible for providing oversight and direction. The Authority has contracted a Bookkeeper who was present during the entire audit for the purpose of increasing knowledge base and proficiency regarding internal controls, operations, and oversight. The Bookkeeper and Director are in the process of a revision of financial policies and internal controls, including tracking of voided checks. The Authority is creating a new "company" in its accounting software, beginning FYE 2013, establishing these revised controls.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2012-3 Incomplete Check Sequencing and Use of Duplicate Check Numbers- Material Weakness

*Condition:* Client is pulling batches of checks out of order to use for payroll. This allows for the possibility that not all checks are accounted for and the sequencing of checks recorded in the accounting system to be incomplete. In addition, check numbers could be used more than once.

*Criteria:* New Mexico Statutes, Section 6-5-2, NMSA 1978, requires local public bodies to implement internal accounting controls designed to prevent accounting errors and violations of state and federal laws and rules related to financial matters.

*Auditing Standards* state that 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.

*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:* Management was unaware of the fact that sound accounting procedures need to be adopted in order for the reporting of accurate accounting records.

*Auditors' Recommendation:* We recommend that the entity ensures that all checks are accounted for by using consecutive check numbers. In addition we recommend that transactions are being recorded properly in the accounting system and no check number is used more than once.

*Views of Responsible Officials and Planned Corrective Actions:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of revising financial policies and improving internal controls, operations, and oversight. However, these were not completed during her contract. The Regional Emergency Dispatch Authority is in the process of seeking another contract CPA/accounting firm that will be responsible in providing oversight and direction. The Authority has contracted a Bookkeeper who was present during the entire audit for the purpose of increasing knowledge base and proficiency, regarding internal controls, operations, and oversight. The Bookkeeper and Director are in the process of a revision of financial policies and internal controls, including tracking of voided checks and disabling the system for issuance of duplicate check numbers. The Authority is creating a new "company" in its accounting software, beginning FYE 2013, establishing these revised controls.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2012-4 Non-compliance with State Auditor Requirements- Disposal of Capital Assets- Other Matter

*Condition:* During the compliance testwork and general fieldwork of capital assets, we noted that the Authority disposed of property and equipment during the year ended June 30, 2012. The Authority obtained approval from the Board but failed to notify the State Auditor of the planned disposition.

*Criteria:* According to the 2012 State Audit Rule 2.2.2.10 V (1-3), it states that sections 13-6-1 and 13-6-2 NMSA 1978 govern the disposition of obsolete, worn-out, or unusable tangible personal property owned by state agencies, local public bodies, school districts, and state educational institutions. The aforementioned agencies may dispose of the property if it is:

- Of a current resale value of five thousand (\$5,000) or less; and
- Worn-out, unusable, or obsolete to the extent that the item is no longer economical or safe for continued use by the body.

At least 30 days prior to disposition of property, written notification of the official finding and proposed disposition duly sworn and subscribed under oath by each member of the authority approving the action must be sent to the State Auditor.

In the event a computer is included in the planned disposition, the agency shall “sanitize” or effectively make “inaccessible,” all licensed software and any electronic media pertaining to the agency. Hard drive erasure or destruction certification is still required even if the asset originally cost less than the capitalization threshold when originally purchased and was not included in the capital asset inventory. The agency will certify in writing of the proper erasure or destruction of the hard drive and submit the certification along with the notification of the proposed disposition of property to the State Auditor prior to taking action to dispose of the asset.

*Effect:* The Authority is not in compliance with State Statutes. Not informing the State Auditor of the intention to dispose of assets might result in asset deletions that may not otherwise be permissible should certain requirements not be followed.

*Cause:* The Authority was unaware of the state statute that mandates that disposition of assets must be approved by the State Auditor.

*Auditors’ Recommendations:* The Authority should update its procedures for capital asset disposals to include the notification of the State Auditor at least thirty days prior to planned disposition of all property and equipment included on capital asset inventories in addition to providing written documentation of the sanitation of all computers.

*Views of Responsible Officials and Planned Corrective Actions:* The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of maintaining capital assets listings and calculating depreciation, etc. However, the need for Resolutions and notification to the State Auditor’s Office during disposal and de-commission of damaged equipment was unknown. Future resolutions showing the de-commission and/or disposal of capital asset items will be adopted by the REDA Executive Board and forwarded to the State Auditor’s Office.

The Bookkeeper and Director are in the process of a revision of financial policies and internal controls to include the tracking of Capital Assets and Non-Capital Assets. The Authority is creating a new “company” in its accounting software, beginning FYE 2013, establishing these revised controls and depreciation schedules.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*B. Component Unit Findings (continued)*

AUTH 2012-5- Lack of Support for Purchase Card Expenditures- Significant Deficiency

*Condition:* During testwork of credit cards, we noted four out of ten transactions totaling \$960 that did not have supporting documentation to review.

*Criteria:* Per Section 6-6-3, NMSA 1978, cash disbursements are required to be properly authorized, and the Authority is required to provide supporting documentation.

*Effect:* There could be instances of unauthorized purchases and abuse of public funds going unnoticed.

*Cause:* There was a lack of oversight at the Authority to ensure that all transactions and expenditures have supporting documentation..

*Auditors' Recommendations:* The Authority should ensure that all purchase receipts are attached to credit card bills when credit cards are returned to the entity as well as making sure that the total amount on the receipts ties to the amount expended on each card for the month.

*Views of Responsible Officials and Planned Corrective Actions:* The REDA Executive Board has adopted resolutions stating the specified amounts of each position's p-card available balance. Purchasing cards are only issued to line employees for out of town training/travel expenditures, which have been pre-approved, via travel request. Cards are maintained in the departmental safe, when not in use. Management personnel maintain possession of their cards for operation/emergency purposes. All transactions are approved prior to expenditure. However, the travel requests were not maintained in the same file as the accounts payable receipts.

The Regional Emergency Dispatch Authority contracted an accounting service, for a short time in 2012, for the purpose of segregation of duties and oversight. However, this was not fully completed during her contract. The Authority has contracted a Bookkeeper to process and/or review all financial transactions to ensure the segregation of duties and responsibilities with the Director. The Bookkeeper and Director are in the process of a revision of financial policies that more clearly states exact processes for pre-approval and documentation/file keeping on p-card purchases.



SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs*

FA 2011- 05 – Schedule of Federal Expenditures (Repeated/Modified) – Material Weakness/Noncompliance

*Condition:* The County failed to produce an accurate Schedule of Expenditures of Federal Awards “SEFA”. In the preparation of the SEFA, the County understated two of the Federal Awards. Management was also unable to provide us with the information to produce an accurate SEFA due to expenditure coding that may be incorrect between awards.

*Criteria:* The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Good internal controls require that management have procedures in place for identifying Federal, state, and other awards

*Questioned Costs:* Unknown

*Effect:* Without proper grant awards reported on the SEFA, it is impossible to know if grant records are correct and if administrators are not over expending their awards, causing the County to spend money out of its funds that will not be reimbursed.

*Cause:* There are several different grant administrators and carryover grants in which funds may have been received in prior years. The multitude of grant administrators causes a lack of communication with regard to the amount of funds awarded for the current year to the central finance office.

*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, which includes the periodic review of financial reports and the establishment of procedures to identify and execute the Federal, state, and other awards.

*Responsible Officials’ Views:* Regarding the statement "Management was also unable to provide us with the information to produce an accurate SEFA due to expenditure coding that may be incorrect between awards." Two of the Federal Grants were Recovery Act monies. Both agencies also had other Grants. It has been the view of upper management that it is the Agencies responsibility to ensure that revenues and expenditures are coded properly. While finance has tried to assist, it has been left to the agency to correct the coding errors. If management supports it, Finance will begin retaining more control over the grants management to ensure proper SEFA reporting.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs (continued)*

FA 2012-01 – Excluded Parties List – Significant Deficiency

*Federal Program Information:*

Funding Agency: U.S. Department of Justice  
Title: Edward Byrne Memorial Justice Assistance Grant  
Edward Byrne Memorial Justice Assistance Program/Grants to States and Territories – ARRA  
CFDA Number: 16.738 & 16.803

Funding Agency: Executive Office of the President  
Title: High Intensity Drug Trafficking Areas Program  
CFDA Number: 95.001

*Condition:* During our review of procurement for all major programs tested, it was noted that the County does not reference the Excluded Parties List System for contracts of goods or services for which more than \$25,000 is expended. Also, the County did not have a procurement manual that incorporated Federal requirements, including suspension and debarment and does not periodically conduct independent reviews of procurements and contracting activities to determine whether policies and procedures are being followed as intended.

*Criteria:* The OMB A-133 Compliance Supplement Part 3-Compliance Requirements I- Procurement Suspension and Debarment stipulates non-Federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered Transactions” include those procurement contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet other certain specified criteria. The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Good internal controls require a procurement manual that incorporates Federal requirements, including suspension and debarment.

*Questioned Costs:* None

*Effect:* The County could be contracting with vendors for services or goods that are included on the suspension and debarment listing which could potentially decrease Federal funding received due to this form of non-compliance. The control structure is inadequate and not documented and management and staff are unsure about what procedures and processes to follow and what key controls are in place to properly safeguard assets.

*Cause:* The County was unaware of the existence of the Excluded Parties List System. Also, the grant manager was unaware of requirements under the A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) that require management to establish and maintain internal controls over Federal awards.

*Auditors’ Recommendation:* We recommend that the County implement procedures to ensure all vendors for services and goods purchased with Federal Award money is verified against the suspension and debarment listing. The County should ensure that a comprehensive internal control structure, including a procurement manual that incorporates federal requirements, is designed, documented, and implemented. The body charged with governance should provide effective oversight of the internal control and financial reporting process.

*Responsible Officials’ Views:* Eddy County notes the deficiency and will prepare new procedures as noted by the IPA.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs (continued)*

FA 2012-02 - Tracking Property and Equipment Purchased with Federal Award Funds – Noncompliance

*Federal Program Information:*

Funding Agency: U.S. Department of Justice  
Title: Edward Byrne Memorial Justice Assistance Program – ARRA  
CFDA Number: 16.803

*Condition:* During the fiscal year ending June 30, 2012, management did not track all capital assets purchased with Federal awards. Servers with hard drives, each over the state \$5,000 threshold rule and with expected useful lives of more than one year, were purchased with Edward Byrne Memorial Justice Assistance Region VI funding. The County did not track these items during the current year inventory.

*Criteria* The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards, maintain a physical inventory at least once every two years and reconcile the inventory to the equipment records, for all Federally funded equipment purchases.

*Questioned Costs:* None

*Effect:* Because the County has not performed inventory over items purchased with Federal funding, the County cannot properly safeguard Federally funded equipment.

*Cause:* The County was unaware of requirements under the A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) that require management to maintain a physical inventory and reconcile the inventory to the equipment records.

*Auditors' Recommendation:* The County should establish controls for recording Federally funded capital assets and perform regular inventory to ensure these items are still held by the agency which purchased them with Federal funding and that proper procedures for maintaining and disposing of Federally funded capital assets.

*Responsible Officials' Views:* Eddy County has been without a dedicated fixed asset clerk since 2009. Eddy County has attempted to convince the County Commission to approve a Fixed Asset Clerk position but with no success. We are trying to maintain the fixed assets - Federal and other - the best we can but we realize it could be better. We recognize the deficiency and will work on new policy and procedures for Finance and Grants.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs (continued)*

FA 2012-03 – Internal Controls over Monitoring Sub-recipients’ Reimbursement Requests and Expenditures – Material Weakness

*Federal Program Information:*

Funding Agency: U.S. Department of Justice  
Title: Edward Byrne Memorial Justice Assistance Grant  
Edward Byrne Memorial Justice Assistance Program/Grants to States and Territories – ARRA  
CFDA Number: 16.738 & 16.803

Funding Agency: Executive Office of the President  
Title: High Intensity Drug Trafficking Areas Program  
CFDA Number: 95.001

*Condition:* The County does not have sufficient internal controls over monitoring the sub-recipient’s reimbursement requests. ACG noted the following internal control weaknesses over the reimbursement requests:

- The County did not monitor the amount of each reimbursement request that related to other participating counties for the Edward Byrne Memorial Justice Assistance Grant.
- The County did not monitor the expenditures that pertain to each individual reimbursement request for all major programs.

*Criteria:* Good reporting practices require that the County monitors the amount owed to each individual participating county. The County failed to monitor the money owed to each participating county as reimbursements were being received for the Edward Byrne Memorial Justice Assistance Grant. In addition, the County failed to monitor and match expenditures that were related to the applicable programs reimbursement requests.

*Questioned Costs:* Unknown

*Effect:* The County runs the risk of disbursing more funding than is owed and not being reimbursed for expenditures paid for by Eddy County. Due to this lack of internal control, the County could be incorrectly reporting Federal Awards on the Schedule of Expenditures of Federal Awards, on the financial statements, and on the reimbursement requests which are reported to the applicable Federal agency and/or the State of New Mexico.

*Cause:* The County has not placed appropriate oversight on the internal controls in place to monitor Federal grant reimbursement requests.

*Auditors’ Recommendation:* We recommend that in the future the County monitors the reimbursement requests and expenditures as they related directly to Eddy County and to each individual fund, and track the reimbursement requests that relate to the other participating counties to ensure that money received as reimbursements are given to the correct participant.

*Responsible Officials’ Views:* We recognize the deficiency and will work on new policy and procedures for Finance and Grants.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs (continued)*

FA 2012-04 – Unallowable Expenditure - Noncompliance

*Federal Program Information:*

Funding Agency: Executive Office of the President  
Title: High Intensity Drug Trafficking Areas Program  
CFDA Number: 95.001

*Condition:* During our testwork over cash disbursements, we noted that the County made a payment for clothing from the High Intensity Drug Trafficking Areas Program (HIDTA).

*Criteria:* The Grant capitalization agreement for the HIDTA Program specifically states that the recipients of the award are subject to the HIDTA Program Policy and Budget Guidance. This Guidance specifically prohibits purchases of clothing, unless special approval is received prior to purchase. The County and the County's subrecipient were unable to provide written documentation of this special prior approval.

*Questioned Costs:* \$58.50

*Effect:* An improper payment was made to a vendor using Federal funds. The County may be required to reimburse the Federal program for the amount of the improper payment from the General Fund of the County.

*Cause:* The County is in violation of the Grant agreement and the HIDTA Program Policy and Budget Guidance.

*Auditors' Recommendation:* We recommend that in the future the County reviews the expenditures for costs allowed under the grant agreement in order to ensure all expenditures are within the use restrictions of the grant.

*Responsible Officials' Views:* We recognize the deficiency and will work on new policy and procedures for Finance and Grants.

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (continued)

*C. Federal Award Findings and Questioned Costs (continued)*

FA 2010-15 — Late Data Collection Form Submission – Noncompliance

Federal Program Information:

Funding Agency: U.S. Department of Justice  
Title: Edward Byrne Memorial Justice Assistance Grant  
Edward Byrne Memorial Justice Assistance Program/Grants to States and Territories – ARRA  
CFDA Number: 16.738 & 16.803

Funding Agency: Executive Office of the President  
Title: High Intensity Drug Trafficking Areas Program  
CFDA Number: 95.001

*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, 2012 was not submitted by the required final due date of March 31, 2013.

*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, 2013.

*Questioned Costs:* Undeterminable

*Effect:* The District 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.

*Responsible Officials' Views:* Eddy County anticipated the IPA to begin preparation of the FYE12 audit in August. The County was prepared to provide the external auditor with all preliminary information in early August of 2012. All subsequent inquiries from the external auditor were responded to promptly. Due to the external auditor's scheduling issues, they were not able to do their on-site work until early November. Eddy County does not feel that it contributed to the tardiness of the FYE12 audit in any way. Due to insufficiencies in County's current software package, the trial balances must be prepared by hand; the new system to be implemented in 7/1/13 will be able to produce trial balances directly from the system. The County believes that this new technology will enable earlier and more accurate accounting information without the intensive manual work that is currently performed.

**STATE OF NEW MEXICO**  
 Eddy County  
 Schedule of Findings and Questioned Costs  
 June 30, 2012

SECTION III - SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FS	2005-1	Cash Appropriations in Excess of Available Cash Balances	Revised and Repeated
FS	2007-1	Preparation of Financial Statements	Revised and Repeated
FS	2009-1	Capital Assets Inventory	Revised and Repeated
FS	2009-2	Late Audit Report to the New Mexico State Auditor	Revised and Repeated
FS	2010-1	Capital Asset Disposition	Resolved
FS	2010-2	Capital Assets Capitalization Policy	Resolved
FS	2010-3	Segregation of Duties	Repeated and added to FS 2011-04
FS	2010-4	Deficiencies in Internal Control Structure Design, Operation and Oversight	Revised and Repeated
FS	2010-5	Control Over Use of Purchase Cards	Revised and Repeated
FS	2010-6	Cash and Investment Activity not Recorded	Revised and Repeated
FS	2010-8	Internal Control Deviations - Disbursements	Resolved
FS	2010-9	Bidders List	Resolved
FS	2010-11	Negative Cash Balances	Revised and Repeated
FS	2010-12	Property Tax Schedule	Resolved
FS	2010-13	Incomplete Trial Balance Download	Resolved
FS	2010-14	Unrecorded Capital Leases	Resolved
FS	2011-01	Lack of Internal Controls over Voided Checks	Resolved
FS	2011-02	Accounts Receivable Listing	Revised and Repeated
FS	2011-03	Property Tax Schedule	Resolved
FS	2011-04	Deficiencies in Internal Control Structure Design and Operation	Revised and Repeated
FS	2011-05	Expenditures in Excess of Budget	Revised and Repeated
AUTH	2009-1	Late Audit Report to the New Mexico State Auditor	Resolved
AUTH	2009-2	Preparation of Financial Statements	Repeated
AUTH	2010-1	Segregation of Duties	Revised and Repeated
AUTH	2010-2	Deficiencies in Internal Control Structure Design, Operation and Oversight	Revised and Repeated
AUTH	2011-1	Bank Reconciliations not Prepared	Resolved
AUTH	2011-2	Lack of Approval for Purchase Card Expenditures	Resolved
AUTH	2011-3	PERA and RHC Reports	Resolved
AUTH	2011-4	Capital Assets	Revised and Repeated
FA	2010-15	Late Data Collection Form Submission	Repeated
FA	2011-05	Schedule of Federal Expenditures	Revised and Repeated
FA	2011-06	Federal Awards Recordkeeping	Resolved
FA	2011-07	Federal Awards Disbursements	Resolved

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**STATE OF NEW MEXICO**

Eddy County  
Other Disclosures  
June 30, 2012

EXIT CONFERENCE

An exit conference was held on April 23, 2013. In attendance were the following:

**Representing Eddy County:**

Allen Sartin  
Debbie Penaluna-Funk  
Roxanne Lara  
Kenny Rayroux

County Manager  
Assistant Finance Officer  
County Commissioner, Chairman  
Human Resource Director

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

Ray Roberts, CPA

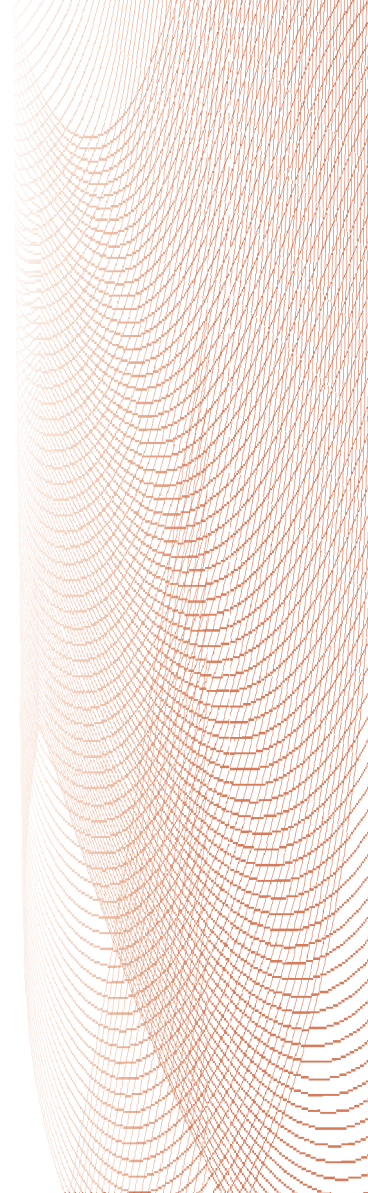
Managing Partner

AUDITOR PREPARED FINANCIAL STATEMENTS

Although it would be preferred and desirable for the County to prepare its own financial statements, the County's personnel did not have the time to prepare them. Accounting & Consulting Group, LLP prepared the financial statements of Eddy County from the original books and records provided to them by the management of the County.

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