

STATE OF NEW MEXICO
EDDY COUNTY
ANNUAL FINANCIAL REPORT
JUNE 30, 2013



JOHNSON, MILLER & CO.
Certified Public Accountants
A Professional Corporation

An Independent Member Of BDO Seidman Alliance

INTRODUCTORY SECTION

STATE OF NEW MEXICO
EDDY COUNTY
Official Roster
June 30, 2013

| <u>Name</u> | | <u>Title</u> |
|-------------------|--------------------------------------|------------------|
| | Board of County Commissioners | |
| John Volpato, Jr. | | Chairman |
| Tony Hernandez | | Vice-Chairman |
| Susan Crockett | | Member |
| Royce Pearson | | Member |
| Glenn Collier | | Member |
| | Elected Officials | |
| Darlene Rosprim | | County Clerk |
| Terri Richards | | County Treasurer |
| Karen Robinson | | County Assessor |
| Scott London | | County Sheriff |
| John Caraway | | Probate Judge |
| | Administrative Officials | |
| Allen R Sartin | | County Manager |
| Melisa Lindsay | | Finance Director |

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FINANCIAL SECTION



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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, the budgetary comparisons for the General Fund and major special revenue fund, and the aggregate remaining fund information of Eddy County, New Mexico (the County) as of and for the year ended June 30, 2013, 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 major capital projects funds and all nonmajor funds, presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013 as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinions

We were not able to verify capital assets and the related accumulated depreciation for the County (primary government) at June 30, 2013. 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, 2013. The effect on assets on the governmental activities is not readily determinable. These circumstances apply only to the primary government.

Qualified Opinions

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, 2013, 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, 2013, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 14 through 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the County's 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, 2013. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting compliance.



Johnson, Miller & Co., CPAs
Hobbs, New Mexico
February 12, 2014

STATE OF NEW MEXICO
Eddy County
Management's Discussion and Analysis
For the Year Ended June 30, 2013

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, 2013. 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 2013 by \$142,057,072 (net position) for an increase of 16% over 2012. Of this amount, \$56,995,097 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$61,034,066 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 \$79,590,104.
- Eddy County has no General Obligation Bond indebtedness.
- Eddy County has no Revenue Bond indebtedness.
- Eddy County has seven lease purchase agreements for heavy equipment used at the Sandpoint Landfill of which four will come due in 2015 and three will come due in 2017.
- 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 2012 to 2013 from \$17,829,306 to \$21,946,565.
- Gasoline and motor vehicle taxes were up 18% for 2013 at \$6,316,293.
- Gross Receipts Taxes were up by 21% to \$10,170,950 for 2013.
- Overall expenditures decreased 2% to \$43,591,079.
- Overall fund balance showed a 24% increase for 2013.

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, 2013

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

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on 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 Basic Financial Statements.

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, 2013

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, 2013. 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, 2012 and 2013 are summarized as follows:

| EDDY COUNTY NET ASSETS | | |
|---|---------------|---------------|
| | 2012 | 2013 |
| Current and other assets | \$68,358,367 | \$84,264,388 |
| Capital assets (net of depreciation) | 58,167,098 | 63,182,024 |
| Total assets | 126,525,465 | 147,446,412 |
| Current liabilities | 3,240,917 | 3,232,590 |
| Long-term liabilities | 466,004 | 2,156,750 |
| Total liabilities | 3,706,921 | 5,389,340 |
| Net assets: | | |
| Invested in capital assets, net of related debt | 57,477,373 | 61,034,066 |
| Restricted | 47,900,942 | 56,995,097 |
| Unrestricted | 17,440,229 | 24,027,909 |
| Total net assets | \$122,818,544 | \$142,057,072 |

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 \$61.9 million. The total cost of all programs and services was \$43.6 million. The following table presents a summary of the changes in net assets for the fiscal years ended June 30, 2012 and June 30, 2013.

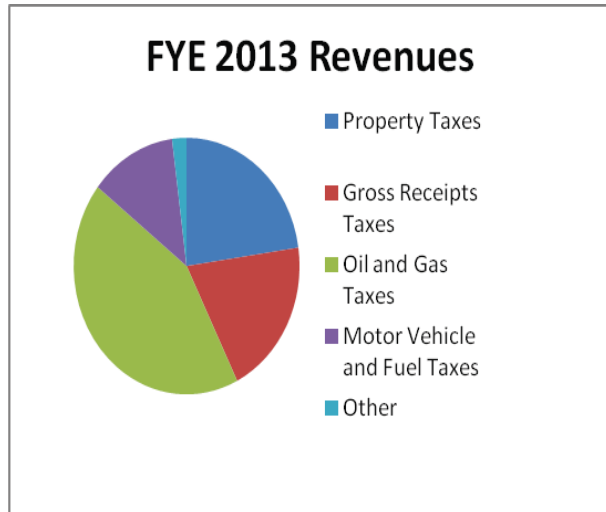
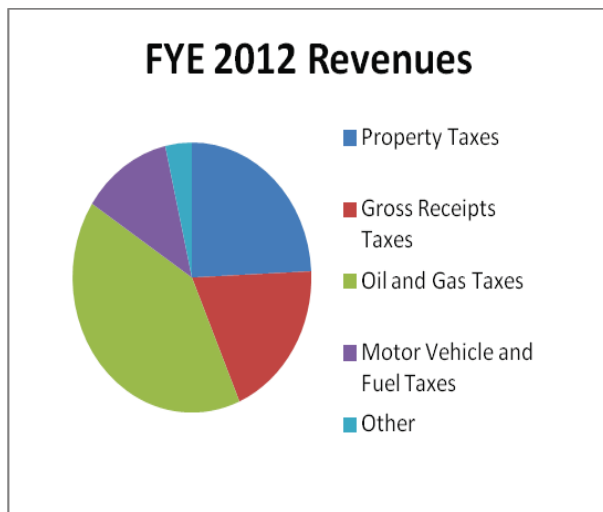
| STATEMENT OF ACTIVITIES | | |
|------------------------------------|----------------------------------|----------------------------------|
| | Fiscal Year End June 30, 2012 | Fiscal Year End June 30, 2013 |
| Revenues: | | |
| Program Revenues: | | |
| Charges for services | 2,101,789 | 2,049,726 |
| Operating grants and contributions | 10,255,468 | 9,125,862 |
| Capital grants and contributions | 29,459 | 24,002 |
| General Revenues: | | |
| Property taxes | 10,616,558 | 12,307,006 |

STATE OF NEW MEXICO
 Eddy County
 Management's Discussion and Analysis
 For the Year Ended June 30, 2013

| | | |
|---|-------------------|-------------------|
| Gross receipts taxes | 8,422,815 | 10,170,950 |
| Oil and gas taxes | 17,829,306 | 21,946,565 |
| Motor vehicle and fuel taxes | 5,332,706 | 6,316,293 |
| Other taxes | 80,493 | 103,458 |
| Refund & Recoveries | 182,155 | 129,519 |
| Miscellaneous revenue | 1,236,940 | 632,571 |
| Unrestricted investment earnings | 77,850 | 185,941 |
| Donated assets | - | - |
| Gain (loss) on disposal of capital assets | (52,089) | (162,286) |
| Transfers | - | - |
| Total revenues | 56,113,450 | 62,829,607 |
| Expenses: | | |
| General Government | 9,181,217 | 11,372,138 |
| Public Safety | 21,012,751 | 16,915,726 |
| Public works | 6,138,227 | 7,568,194 |
| Health and welfare | 5,815,253 | 6,354,196 |
| Culture and recreation | 2,404,368 | 1,336,517 |
| Interest on long-term debt | 39,224 | 44,308 |
| Total expenses | 44,591,040 | 43,591,079 |
| Changes in net assets | 11,522,410 | 19,238,528 |

Governmental Activities revenues increased in FY 2013 from \$56,113,450 in 2012 to \$62,829,607 in 2013; an increase of 12%. Key elements in the increase of governmental activities revenues are as follows:

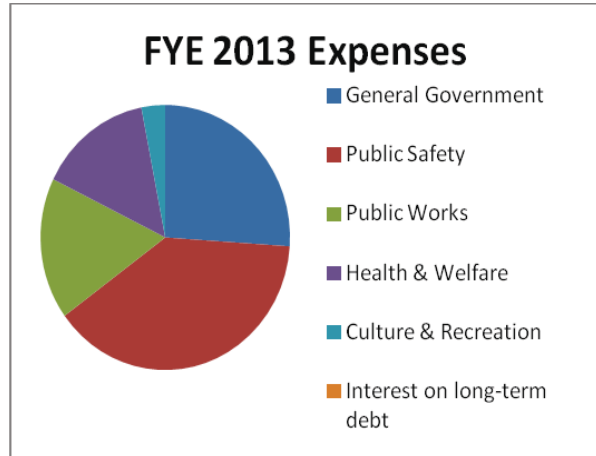
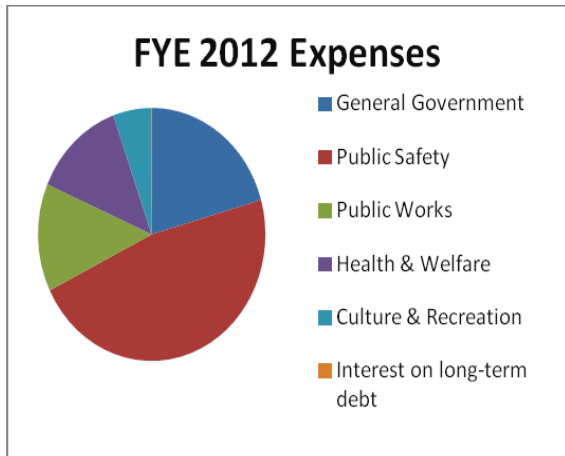
- Gross receipts taxes increased in FY 2013, up from \$8.4 million in FY 2012 to \$10.1 million in 2013.
- Oil and Gas taxes increased in FY 2013, up \$4 million to \$21.9 million, compared to FY 2012 at \$17.8 million.
- Motor vehicle and fuel taxes increased by \$1 million for FY 2013, up from \$5.3 million in FY 2012 to \$6.3 million in 2013.



STATE OF NEW MEXICO
 Eddy County
 Management's Discussion and Analysis
 For the Year Ended June 30, 2013

Governmental activities expenses decreased by approximately 2% from \$44 million in FY 2012 down to \$43 million in FY 2013. Key elements in the decreased of governmental activities expenses are as follows:

- General Government expenses increased by 24% from \$9.1 million in FY 2012 to \$11.3 million in FY 2013.
- Public Safety expenses decreased by approximately 19%, down to \$16 million in FY 2013 compared to \$21 million in FY 2012. Decreases are due to salary and benefit savings from vacant positions and completion of construction projects.
- Public works expenses increased up to \$7.5 million in FY 2013 compared to the previous FY 2012 at \$6.1 million.
- Health & Welfare also increased slightly by 10% from \$5.8 million in FY 2012 to \$6.3 million in FY 2013.
- Culture and Recreation decreased by 44% from \$2.4 million in FY 2012 to \$1.3 million in FY 2013.
- Interest on long-term debt increased by 13%, up to \$44 thousand in FY 2013 from \$39 thousand in FY 2012. Seven new capital leases were entered into in FY 2013.



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, 2013

At the end of the fiscal year 2013, the County's governmental funds reported combined ending fund balances of \$79,590,104 an increase of \$15.1 million over fiscal year 2012. The General Fund's fund balance increased by 35% to \$23.6 million in FY 2013 compared to \$17 million in FY 2012.

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 \$2.1 million. General Fund expenditures were less than budgetary estimates by \$2.8 million as of June 30, 2013 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, 2013 amounts to \$63,182,024 (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, 2013 included the following:

- Jail Expansion – This project was completed in February at a cost of \$8.6 million. The project included a new Juvenile and Rehab/Medical Units and remodeled Women's Unit and Administration Offices.
- Loop Road Project – Work on Right-Of-Way finalization and acquisition continued during the year. Eddy County had a fund reserve for this project of \$18 million at the end of FY 13.
- Sheriff's Office Project – Architect design was ongoing during FY 13 on this \$8 million project. The land was donated by the City of Carlsbad at a value of approximately \$120,000. Completion of this project is scheduled for Q3 in FY 15.
- Eddy County Shooting Range – Completion of a pavilion building was made in September at a project cost of \$135,000.
- Financial Management Software – Work on formatting and programming the new financial software continued throughout FY 13 in preparation for a July 1 "Go-Live" date.
- Computer System Project – Work on the computer system upgrade and server replacement continued throughout FY 13.
- Artesia Sub-Office – Construction of the new \$3 million Artesia Sub-Office was started in FY 13 with an expected completion during Q1 of FY 14.
- Records Storage Facility – Design of a new \$1 million Records Storage Facility was started with an expected completion during Q3 of FY 14.

STATE OF NEW MEXICO
Eddy County
Management's Discussion and Analysis
For the Year Ended June 30, 2013

Capital Assets Activity. A summary of capital assets and changes occurring during the year ended June 30, 2013 follows. Land is not subject to depreciation.

| | Balance 6/30/2012 | Additions | Deletions | Balance 6/30/2013 |
|--|----------------------|---------------------|-------------------|----------------------|
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$ 3,955,715 | \$ 120,000 | \$ - | \$ 4,075,715.0 |
| Construction in progress | 10,218,360 | - | - | 10,218,360 |
| <i>Total capital assets not being depreciated</i> | 14,174,075 | 120,000 | - | 14,294,075 |
| <i>Capital assets being depreciated:</i> | | | | |
| Landfill | 686,696 | - | - | 686,696 |
| Building and building improvements | 26,062,479 | - | - | 26,062,479 |
| Infrastructure | 29,737,595 | 1,095,965 | - | 30,833,560 |
| Equipment and furnishings | 33,169,313 | 2,369,890 | 2,737,065 | 32,802,138 |
| Equipment - capital leases | - | 2,500,225 | - | 2,500,225 |
| <i>Total capital assets being depreciated</i> | 89,656,083 | 5,966,080 | 2,737,065 | 92,885,098 |
| <i>Less accumulated depreciation for:</i> | | | | |
| Building and building improvements | 9,871,878 | - | - | 9,871,878 |
| Infrastructure | 16,167,817 | - | - | 16,167,817 |
| Equipment and furnishings | 19,623,365 | 257,734 | 1,923,645 | 17,957,454 |
| <i>Total accumulated depreciation</i> | 45,663,060 | 257,734 | 1,923,645 | 43,997,149 |
| Total capital assets being depreciated, net | \$ 58,167,098 | \$ 5,828,346 | \$ 813,420 | \$ 63,182,024 |

The major activities in capital assets for the year were the purchases of light trucks and equipment for the Public Works Department that included seven new capital lease agreements with Wagner equipment, several departmental vehicles were purchased including 14 for the Sheriff's Department, equipment for the Rehab/Medical unit at the Detention Center and three Command vehicles, one Pumper and two Brush trucks for the VFD's.

DEBT ADMINISTRATION. Eddy County paid off their one loan to the New Mexico Finance Authority (NMFA) for a fire pumper purchased in 2003.

The County also entered into seven new capital lease-purchase agreements with sell-back option with Wagner Equipment for equipment at the Sandpoint Landfill. Four of these leases are due to mature in 2015 and three will mature in 2017 and are being paid for out of the Environmental Gross Receipts tax.

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.

STATE OF NEW MEXICO
Eddy County
Management's Discussion and Analysis
For the Year Ended June 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Several strategic objectives were of highest priority when developing the fiscal year 2013-2014 budget:

- Supporting Public Safety Programs.
- Investing in community infrastructure in facilities and road improvements to support economic development.
- Planning for long-term capital facility and personnel needs.
- Preparing for the financial system implementation.
- Operating within a business plan that is based on sustainable resources, measured performance and outstanding customer service.
- Maintaining a professional County staff that will meet the needs of the citizens of Eddy County.

Budget Objectives

- Review the budget utilizing an exception methodology.
- Non-personnel and non-capital operating expenses were approved for a 3% increase.
- Personnel budget included annual step and market adjustments.
- Capital expense requests are reviewed on an individual need basis.

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.

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO

Eddy County

Statement of Net Position

June 30, 2013

| | <u>Primary Government</u> | <u>Component Unit</u> |
|--|------------------------------------|--|
| | <u>Governmental Activities</u> | <u>Regional Emergency Dispatch Authority</u> |
| ASSETS | | |
| Current assets | | |
| Cash and short-term investments | \$ 69,244,881 | \$ 93,273 |
| Investments | 5,700,597 | - |
| Receivables: | | |
| Property taxes | 2,001,269 | - |
| Other taxes receivable | 6,508,234 | - |
| Intergovernmental | 427,758 | 63,707 |
| Other receivables | 33,743 | 3,742 |
| Receivable from primary government | - | 95,560 |
| Prepaid expenses | 347,906 | - |
| | <u>84,264,388</u> | <u>256,282</u> |
| Total current assets | | |
| | <u>84,264,388</u> | <u>256,282</u> |
| Noncurrent assets | | |
| Capital assets (net of accumulated depreciation) | <u>63,182,024</u> | <u>140,692</u> |
| | <u>63,182,024</u> | <u>140,692</u> |
| Total noncurrent assets | | |
| | <u>63,182,024</u> | <u>140,692</u> |
| Total assets | <u>\$ 147,446,412</u> | <u>\$ 396,974</u> |

The accompanying notes are an integral part of these financial statements

| | <u>Primary Government</u> | <u>Component Unit</u> |
|--|------------------------------------|--|
| | <u>Governmental Activities</u> | <u>Regional Emergency Dispatch Authority</u> |
| LIABILITIES | | |
| Current liabilities | | |
| Accounts payable | \$ 1,943,256 | \$ 18,877 |
| Accrued expenses | 492,217 | 22,730 |
| Payable to component unit | 95,560 | - |
| Current portion of accrued compensated absences | 262,829 | 21,522 |
| Current portion of long-term debt | 438,728 | - |
| | <u>3,232,590</u> | <u>63,129</u> |
| Total current liabilities | | |
| Noncurrent liabilities | | |
| Noncurrent portion of accrued compensated absences | 447,520 | - |
| Noncurrent portion of long-term debt | 1,709,230 | 250,000 |
| | <u>2,156,750</u> | <u>250,000</u> |
| Total noncurrent liabilities | | |
| Total liabilities | <u>5,389,340</u> | <u>313,129</u> |
| NET POSITION | | |
| Net investment in capital assets | 61,034,066 | 140,692 |
| Restricted for: | | |
| Capital projects | 21,876,035 | - |
| Other purposes - special revenue | 35,119,062 | - |
| Unrestricted | 24,027,909 | (56,847) |
| | <u>142,057,072</u> | <u>83,845</u> |
| Total net position | | |
| Total liabilities and net position | <u>\$ 147,446,412</u> | <u>\$ 396,974</u> |

STATE OF NEW MEXICO
 Eddy County
 Statement of Activities
 For the Year Ended June 30, 2013

| Functions/Programs | Expenses | Program Revenues | |
|---------------------------------------|----------------------|----------------------|------------------------------------|
| | | Charges for Services | Operating Grants and Contributions |
| Primary government: | | | |
| Governmental activities: | | | |
| General government | \$ 11,372,138 | \$ 681,934 | \$ 3,168,147 |
| Public safety | 16,915,726 | 663,035 | 5,071,327 |
| Public works | 7,568,194 | - | 432,415 |
| Health and welfare | 6,354,196 | 704,757 | 448,263 |
| Culture and recreation | 1,336,517 | - | 5,710 |
| Interest on long-term debt | 44,308 | - | - |
| Total governmental activities | <u>\$ 43,591,079</u> | <u>\$ 2,049,726</u> | <u>\$ 9,125,862</u> |
| Component unit: | | | |
| Regional Emergency Dispatch Authority | <u>\$ 1,497,490</u> | <u>\$ 7,252</u> | <u>\$ 1,430,289</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 position

Beginning net position

Ending net position

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> | | |
| \$ - | \$ (7,522,057) | \$ - |
| 24,002 | (11,157,362) | - |
| - | (7,135,779) | - |
| - | (5,201,176) | - |
| - | (1,330,807) | - |
| - | (44,308) | - |
| <u>\$ 24,002</u> | <u>(32,391,489)</u> | <u>-</u> |
| <u>\$ -</u> | | <u>\$ (59,949)</u> |
| | 12,307,006 | - |
| | 10,170,950 | - |
| | 21,946,565 | - |
| | 6,316,293 | - |
| | 103,458 | - |
| | 129,519 | - |
| | 632,571 | - |
| | 185,941 | - |
| | (162,286) | - |
| | <u>-</u> | <u>-</u> |
| | <u>51,630,017</u> | <u>-</u> |
| | 19,238,528 | (59,949) |
| | <u>122,818,544</u> | <u>143,794</u> |
| <u>\$ 142,057,072</u> | | <u>\$ 83,845</u> |

STATE OF NEW MEXICO

Eddy County
Balance Sheet
Governmental Funds
June 30, 2013

Exhibit B-1
(Page 1 of 2)

| | 401 | 402 | 461 | 536 | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|---------------------------|-----------------------|--------------------------------|--------------------------------|
| | General Fund | Road Fund | Loop Road Reserve Fund | Sheriff's Building | | |
| ASSETS | | | | | | |
| Cash and short-term investments | \$ 14,262,596 | \$ 1,782,643 | \$ 18,152,514 | \$ 8,384,469 | \$ 26,662,664 | \$ 69,244,886 |
| Investments | 5,700,597 | - | - | - | - | 5,700,597 |
| Receivables: | | | | | | |
| Property taxes | 2,001,269 | - | - | - | - | 2,001,269 |
| Other taxes receivable | 4,215,856 | 299,487 | - | - | 2,076,260 | 6,591,603 |
| Intergovernmental | 98,478 | 581 | - | - | 245,330 | 344,389 |
| Other receivables | - | - | - | - | 33,743 | 33,743 |
| Prepaid expenses | 347,906 | - | - | - | - | 347,906 |
| Interfund receivable | 25,094 | - | - | - | - | 25,094 |
| <i>Total assets</i> | <u>\$ 26,651,796</u> | <u>\$ 2,082,711</u> | <u>\$ 18,152,514</u> | <u>\$ 8,384,469</u> | <u>\$ 29,017,997</u> | <u>\$ 84,289,487</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| <i>Liabilities:</i> | | | | | | |
| Accounts payable | \$ 519,129 | \$ 207,283 | \$ - | \$ 58,473 | \$ 1,158,371 | \$ 1,943,256 |
| Accrued expenses | 381,574 | 64,477 | - | - | 46,165 | 492,216 |
| Payable to component unit | 95,560 | - | - | - | - | 95,560 |
| Interfund payable | - | - | - | - | 25,094 | 25,094 |
| Deferred revenue | 2,001,269 | - | - | - | 141,988 | 2,143,257 |
| <i>Total liabilities</i> | <u>2,997,532</u> | <u>271,760</u> | <u>-</u> | <u>58,473</u> | <u>1,371,618</u> | <u>4,699,383</u> |
| <i>Fund balances:</i> | | | | | | |
| Nonspendable | | | | | | |
| Prepays | 347,906 | - | - | - | - | 347,906 |
| Reserve funds | - | - | - | - | 500,000 | 500,000 |
| Restricted for: | | | | | | |
| Environmental | - | - | - | - | 3,328,701 | 3,328,701 |
| Capital projects and purchases | - | - | - | - | 3,164,097 | 3,164,097 |
| Public safety | - | - | - | - | 15,009,492 | 15,009,492 |
| Health and welfare | - | - | - | - | 5,026,219 | 5,026,219 |
| Road maintenance | - | 62,132 | - | - | - | 62,132 |
| General County operations | - | - | - | - | 423,712 | 423,712 |
| Recreation and promotion | - | - | - | - | 194,158 | 194,158 |
| Minimum fund balance | 6,136,611 | 1,748,819 | - | - | - | 7,885,430 |
| Committed to: | | | | | | |
| Capital projects and purchases | - | - | 18,152,514 | 8,325,996 | - | 26,478,510 |
| Unassigned | 17,169,747 | - | - | - | - | 17,169,747 |
| <i>Total fund balances</i> | <u>23,654,264</u> | <u>1,810,951</u> | <u>18,152,514</u> | <u>8,325,996</u> | <u>27,646,379</u> | <u>79,590,104</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 26,651,796</u> | <u>\$ 2,082,711</u> | <u>\$ 18,152,514</u> | <u>\$ 8,384,469</u> | <u>\$ 29,017,997</u> | <u>\$ 84,289,487</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 Position
June 30, 2013

Exhibit B-1
(Page 2 of 2)

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

| | |
|--|------------------------------|
| Fund balances - total governmental funds | \$ 79,590,104 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds | 63,182,024 |
| 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 | 2,001,269 |
| Deferred grant revenue | 141,988 |
| 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 | (710,349) |
| Loans payable | - |
| Capital leases payable | <u>(2,147,964)</u> |
| Net Position of Governmental Activities in the Statement of Net Position | <u><u>\$ 142,057,072</u></u> |

The accompanying notes are an integral part of these financial statements

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

Exhibit B-2
 (Page 1 of 2)

| | 401 | 402 | 461 | 536 | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|---------------------------|-----------------------|--------------------------------|--------------------------------|
| | General Fund | Road Fund | Loop Road Reserve Fund | Sheriff's Building | | |
| <i>Revenues:</i> | | | | | | |
| <i>Taxes:</i> | | | | | | |
| Property | \$ 11,625,521 | \$ - | \$ - | \$ - | \$ 307,841 | \$ 11,933,362 |
| Gross receipts | 5,116,918 | - | - | - | 5,054,032 | 10,170,950 |
| Oil and gas taxes | 21,946,565 | - | - | - | - | 21,946,565 |
| Gasoline and motor vehicle | - | 1,199,374 | - | - | 5,116,918 | 6,316,292 |
| Other | - | - | - | - | 103,459 | 103,459 |
| <i>Intergovernmental:</i> | | | | | | |
| Federal operating grants | - | - | - | - | 757,679 | 757,679 |
| Federal capital grants | 24,002 | - | - | - | - | 24,002 |
| State operating grants | 3,401,613 | 403,282 | - | - | 4,399,863 | 8,204,758 |
| Charges for services | 468,896 | - | - | - | 486,020 | 954,916 |
| Licenses and fees | 278,123 | - | - | - | 816,947 | 1,095,070 |
| Investment income | 185,941 | - | - | - | - | 185,941 |
| Refunds and recoveries | 123,272 | - | - | - | - | 123,272 |
| Miscellaneous | 201,503 | 220,320 | - | - | 118,432 | 540,255 |
| <i>Total revenues</i> | <u>43,372,354</u> | <u>1,822,976</u> | <u>-</u> | <u>-</u> | <u>17,161,191</u> | <u>62,356,521</u> |
| <i>Expenditures:</i> | | | | | | |
| <i>Current:</i> | | | | | | |
| General government | 7,942,111 | - | - | - | 1,367,509 | 9,309,620 |
| Public safety | 15,083,921 | - | 29,812 | - | 4,427,423 | 19,541,156 |
| Public works | - | 6,255,134 | - | 351,432 | 79,627 | 6,686,193 |
| Health and welfare | - | - | - | - | 6,404,380 | 6,404,380 |
| Culture and recreation | 1,378,549 | - | - | - | (42,033) | 1,336,516 |
| <i>Debt service:</i> | | | | | | |
| Principal | - | - | - | - | 466,308 | 466,308 |
| Interest | - | - | - | - | 578 | 578 |
| Capital outlay | 141,866 | 740,141 | 182,876 | - | 2,379,391 | 3,444,274 |
| <i>Total expenditures</i> | <u>24,546,447</u> | <u>6,995,275</u> | <u>212,688</u> | <u>351,432</u> | <u>15,083,183</u> | <u>47,189,025</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>18,825,907</u> | <u>(5,172,299)</u> | <u>(212,688)</u> | <u>(351,432)</u> | <u>2,078,008</u> | <u>15,167,496</u> |
| <i>Other financing sources (uses):</i> | | | | | | |
| Operating transfers in | 325,000 | 2,500,000 | 2,350,000 | 6,700,000 | 1,415,379 | 13,290,379 |
| Operating transfers out | (12,965,379) | - | - | - | (325,000) | (13,290,379) |
| <i>Total other financing sources (uses)</i> | <u>(12,640,379)</u> | <u>2,500,000</u> | <u>2,350,000</u> | <u>6,700,000</u> | <u>1,090,379</u> | <u>-</u> |
| <i>Net change in fund balance</i> | 6,185,528 | (2,672,299) | 2,137,312 | 6,348,568 | 3,168,387 | 15,167,496 |
| <i>Fund balance - beginning of year</i> | 17,468,736 | 4,483,250 | 16,015,202 | 1,977,428 | 24,477,992 | 64,422,608 |
| <i>Fund balance - end of year</i> | <u>\$ 23,654,264</u> | <u>\$ 1,810,951</u> | <u>\$ 18,152,514</u> | <u>\$ 8,325,996</u> | <u>\$ 27,646,379</u> | <u>\$ 79,590,104</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, 2013

Exhibit B-2
(Page 2 of 2)

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

| | | |
|--|----|------------|
| Net change in fund balances - total governmental funds | \$ | 15,167,496 |
|--|----|------------|

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 | \$3,444,274 | |
| Assets less than \$5,000 | <u>(365,078)</u> | |
| Total capital expenditures | | 3,079,196 |
| Depreciation expense | | (257,734) |
| Loss on disposal of capital assets | | (162,286) |

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 | | 373,644 |
|---|--|---------|

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 | | (1,287) |
| Principal payments on notes and leases payable | | <u>1,039,499</u> |

| | | |
|--|----|--------------------------|
| Change in net position of governmental activities in the Statement of Activities | \$ | <u><u>19,238,528</u></u> |
|--|----|--------------------------|

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, 2013

| | Budgeted Amounts | | Actual | Variences |
|--|--------------------|---------------------|----------------------|---|
| | Original | Final | (Non-GAAP Basis) | Favorable (Unfavorable) Final to Actual |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ 10,017,250 | \$ 10,500,200 | \$ 11,625,521 | \$ 1,125,321 |
| Gross receipts | 2,901,000 | 4,461,000 | 4,661,174 | 200,174 |
| Oil and gas | 13,296,700 | 18,926,700 | 19,932,428 | 1,005,728 |
| Other | 100 | 25 | - | (25) |
| Intergovernmental: | | | | |
| Federal capital grants | - | 4,000 | 24,002 | 20,002 |
| State operating grants | 3,607,507 | 3,635,607 | 3,428,768 | (206,839) |
| Refunds and recoveries | 47,100 | 75,300 | 130,707 | 55,407 |
| Charges for services | 562,076 | 586,799 | 484,674 | (102,125) |
| Licenses and fees | 193,988 | 198,288 | 278,123 | 79,835 |
| Interest | 180,000 | 155,000 | 130,204 | (24,796) |
| Miscellaneous | 239,408 | 182,378 | 201,503 | 19,125 |
| <i>Total revenues</i> | <u>31,045,129</u> | <u>38,725,297</u> | <u>40,897,104</u> | <u>2,171,807</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 8,596,439 | 8,799,694 | 7,884,758 | 914,936 |
| Public safety | 16,758,019 | 16,979,439 | 15,375,094 | 1,604,345 |
| Culture and recreation | 1,816,785 | 1,838,528 | 2,114,199 | (275,671) |
| Capital outlay | 656,115 | 794,355 | 141,865 | 652,490 |
| <i>Total expenditures</i> | <u>27,827,358</u> | <u>28,412,016</u> | <u>25,515,916</u> | <u>2,896,100</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,217,771</u> | <u>10,313,281</u> | <u>15,381,188</u> | <u>5,067,907</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 2,041,389 | 2,327,098 | - | (2,327,098) |
| Sale of capital assets | - | - | - | - |
| Operating transfers in (out) | (5,259,160) | (12,640,379) | (12,640,379) | - |
| <i>Total other financing sources (uses)</i> | <u>(3,217,771)</u> | <u>(10,313,281)</u> | <u>(12,640,379)</u> | <u>(2,327,098)</u> |
| <i>Net change in fund balance</i> | <u>-</u> | <u>-</u> | <u>2,740,809</u> | <u>2,740,809</u> |
| <i>Fund balance - beginning of year</i> | - | - | 16,865,905 | 16,865,905 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,606,714</u> | <u>\$ 19,606,714</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 2,740,809 | |
| Adjustments to revenues for gross receipts taxes, oil and gas taxes and grant awards | | | 2,475,249 | |
| Adjustments to expenditures for payables, payroll taxes, and other accruals | | | 969,470 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 6,185,528</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-2

Eddy County

Road Special Revenue Fund - "402"

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

| | Budgeted Amounts | | Actual (Non-GAAP) | Variances Favorable (Unfavorable) Final to Actual |
|--|--------------------|--------------------|-----------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | 950,000 | 950,000 | 1,104,864 | 154,864 |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | 429,800 | 319,000 | 336,073 | 17,073 |
| State capital grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | 20,750 | 20,750 | - | (20,750) |
| <i>Total revenues</i> | <u>1,400,550</u> | <u>1,289,750</u> | <u>1,440,937</u> | <u>151,187</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 4,512,912 | 6,657,172 | 6,171,881 | 485,291 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 575,000 | 1,177,141 | 740,141 | 437,000 |
| <i>Total expenditures</i> | <u>5,087,912</u> | <u>7,834,313</u> | <u>6,912,022</u> | <u>922,291</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(3,687,362)</u> | <u>(6,544,563)</u> | <u>(5,471,085)</u> | <u>1,073,478</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 3,687,362 | 4,044,563 | - | (4,044,563) |
| Sale of capital assets | - | - | - | - |
| Operating transfers in (out) | - | 2,500,000 | 2,500,000 | - |
| <i>Total other financing sources (uses)</i> | <u>3,687,362</u> | <u>6,544,563</u> | <u>2,500,000</u> | <u>(4,044,563)</u> |
| <i>Net change in fund balance</i> | <u>-</u> | <u>-</u> | <u>(2,971,085)</u> | <u>(2,971,085)</u> |
| <i>Fund balance - beginning of year</i> | <u>-</u> | <u>-</u> | <u>4,480,349</u> | <u>4,480,349</u> |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,509,264</u> | <u>\$ 1,509,264</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,971,085) | |
| Adjustments to revenues for state operating grants and motor vehicle taxes | | | 382,040 | |
| Adjustments to expenditures for public works projects | | | (83,254) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,672,299)</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, 2013

Exhibit D

ASSETS

| | |
|---------------------------------|----------------------------|
| Cash and short-term investments | \$ 3,937,520 |
| Receivables: | |
| Other | <u>3,740</u> |
| <i>Total assets</i> | <u><u>\$ 3,941,260</u></u> |

LIABILITIES

| | |
|---------------------------------|----------------------------|
| Accounts payable | \$ - |
| Deposits held and due to others | <u>3,941,260</u> |
| <i>Total liabilities</i> | <u><u>\$ 3,941,260</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, 2013

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 financial 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, 2013

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 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, 2013 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 Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange-like transactions are recognized when the exchange takes place, 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 position, 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; 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, 2013

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, 2013

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 *Road Fund* is used to account for the motor vehicle fees flowing through the state, general fund transfers and other miscellaneous sources to maintain County roads.

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

The *Sheriff's Building Capital Projects Fund* is used to account for surplus funds set aside for the new Sheriff's office facility designed to replace the current space at the Courthouse.

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.

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 10th 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 |

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Compensated Absences: Qualified employees are entitled to accumulate annual leave often 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 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.

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

Nonspendable Fund Balance: At June 30, 2013, the nonspendable fund balance in the General Fund consists of a prepaid insurance contract in the amount of \$347,906 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, 2013, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$34,988,190 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 \$26,478,510. The details of these fund balance items are located on the governmental funds balance sheet as detailed on pages 27.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 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.

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.

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

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)

Budgetary Information (continued)

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) | \$ 3,217,771 | \$ 10,313,281 |
| Road Fund (402) | \$ (3,687,362) | \$ (6,544,563) |
| Loop Road Reserve Fund (461) | \$ (5,000,000) | \$ (5,000,000) |
| Sheriff's Building (536) | \$ (5,000,000) | \$ (5,000,000) |
| 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, 2013 is presented. Reconciliations between the non-GAAP budgetary basis amounts and the financial statements on the GAAP basis by fund can be found on each individual budgetary statement.

NOTE 3: DEPOSITS AND INVESTMENTS

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The County is not aware of any invested funds that did not meet the State investment requirements as of June 30, 2013.

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, 2013

NOTE 3: DEPOSITS AND INVESTMENTS-(continued)

According to the Federal Deposit Insurance Corporation (FDIC), public unit deposits are funds owned by the public unit. The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest-bearing demand deposit accounts (which were permitted after July 21, 2011). The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. The insurance coverage of accounts held by government depositors is different if the depository institution is located outside the State in which the public unit is located. In that case, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits.

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, 2013, \$72,187,611 of the County's bank balance of \$74,708,010 was exposed to custodial credit risk; \$54,354,081 was uninsured and collateralized by collateral held by the pledging bank's trust department, but not in the County's name; and \$17,833,593 was uninsured and uncollateralized at June 30, 2013.

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

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

| | Carlsbad National Bank | Wells Fargo Bank | Artesia National Bank | First American Bank | Eddy Federal Credit Union |
|---|------------------------------------|---------------------|--------------------------|-------------------------|------------------------------|
| Amount of deposits | \$ 25,381,901 | \$ 15,975,724 | \$ 4,350,000 | \$ 2,300,000 | \$ 250,000 |
| FDIC coverage | 500,000 | 255,500 | 264,899 | 250,000 | 250,000 |
| Total uninsured public funds | <u>24,881,901</u> | <u>15,720,224</u> | <u>4,085,101</u> | <u>2,050,000</u> | <u>-</u> |
| Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name | 16,310,047 | 15,720,224 | 4,085,101 | 2,050,000 | - |
| Uninsured and uncollateralized | <u>\$ 8,571,854</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Collateral requirement (50% of uninsured funds) | \$ 12,440,951 | \$ 7,860,112 | \$ 2,042,551 | \$ 1,025,000 | \$ - |
| Pledged security | 16,310,047 | 9,961,920 | 4,579,708 | 5,203,792 | - |
| Over (under) collateralization | <u>\$ 3,869,097</u> | <u>\$ 2,101,808</u> | <u>\$ 2,537,158</u> | <u>\$ 4,178,792</u> | <u>\$ -</u> |
| | Financial Security Credit Union | Pioneer Bank | Western Commerce Bank | Western Bank Artesia | Total |
| Amount of deposits | \$ 250,000 | \$ 4,300,385 | \$ 18,900,000 | \$ 3,000,000 | \$ 74,708,010 |
| FDIC coverage | 250,000 | 250,000 | 250,000 | 250,000 | 2,520,399 |
| Total uninsured public funds | <u>-</u> | <u>4,050,385</u> | <u>18,650,000</u> | <u>2,750,000</u> | <u>72,187,611</u> |
| Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name | - | 4,050,385 | 9,388,261 | 2,750,000 | 54,354,018 |
| Uninsured and uncollateralized | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,261,739</u> | <u>\$ -</u> | <u>\$ 17,833,593</u> |
| Collateral requirement (50% of uninsured funds) | \$ - | \$ 2,025,193 | \$ 9,325,000 | \$ 1,375,000 | \$ 36,093,806 |
| Pledged security | - | 4,127,600 | 9,388,261 | 2,465,447 | 52,036,775 |
| Over (under) collateralization | <u>\$ -</u> | <u>\$ 2,102,408</u> | <u>\$ 63,261</u> | <u>\$ 1,090,447</u> | <u>\$ 15,942,970</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.

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

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Reconciliation of Cash, Cash Equivalents, and Investments

| | |
|--|---------------------------------|
| Cash and short-term investments per Exhibit A-1 | \$ 69,244,881 |
| Investments per Exhibit A-1 | 5,700,597 |
| Cash - Statement of Fiduciary Assets and Liabilities per Exhibit D-1 | <u>3,937,520</u> |
| Total cash, short-term investments, and investments | 78,882,998 |
| Add: outstanding checks and other reconciling items | 1,527,109 |
| Less: petty cash | (1,500) |
| Less: Investments | <u> (5,700,597)</u> |
| Bank balance of deposits | <u><u>\$ 74,708,010</u></u> |

Investments

New Mexico State Statutes authorize the County to invest in direct obligations of the United States or securities that are backed by the full faith and credit of the United States Government or agencies guaranteed by the U.S. Government. The County does not have an additional investment policy that further limits its investments. State statute also authorizes the County to invest in bonds or negotiable securities of the U. S., the State of New Mexico, or any county, municipality or school district which has a taxable valuation of real property for the last preceding year of at least one million dollars and has not defaulted in the payment of any interest or sinking fund obligation or failed to meet any bonds at maturity at anytime within five years last preceding. The County does not have an additional investment policy that further limits its investments. At June 30, 2013, Eddy County had long-term investments with Wells Fargo Bank of \$5,694,350 and \$6,247 with the State Treasurer Local Government Investment Pool (LGIP). The \$5,700,597 in investments approximates the fair value. The investments at Wells Fargo were exposed to custodial credit risk as they are not FDIC insured.

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

NOTE 4: RECEIVABLES

Accounts receivable as of June 30, 2013, are as follows:

| | General Fund | Other Governmental Funds | Total |
|--------------------------------|---------------------|--------------------------------|---------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Property taxes | \$ 2,001,269 | \$ - | \$ 2,001,269 |
| Other taxes: | | | |
| Gross receipts taxes | 836,601 | 1,464,205 | 2,300,806 |
| Oil & gas taxes | 3,379,255 | - | 3,379,255 |
| Gasoline & motor vehicle taxes | - | 52,235 | 52,235 |
| Fire excise taxes | - | 790,582 | 790,582 |
| Other receivables: | | | |
| Intergovernmental-grants: | | | |
| Federal | 42,741 | 348,379 | 391,120 |
| State | 55,737 | - | 55,737 |
| Totals | <u>\$ 6,315,603</u> | <u>\$ 2,655,401</u> | <u>\$ 8,971,004</u> |

In accordance with GASB Statement No. 33, property tax revenues in the amount of \$1,291,343 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, 2013 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 | 25,037 | 451 | Correction Fees | 25,037 |
| 401 | General Fund | 57 | 759 | Riverside VFD 12/13 | 57 |
| | | <u>\$ 25,094</u> | | | <u>\$ 25,094</u> |

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

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 | \$ 2,500,000 |
| 403 | Farm & Range | 401 | General | 19,500 |
| 404 | Recreation | 401 | General | 25,104 |
| 438 | Department of Motor Vehicles | 401 | General | 134,000 |
| 439 | Public Safety Complex | 401 | General | 200,775 |
| 451 | Corrections Fees | 401 | General | 78,000 |
| 461 | Loop Road Reserve | 401 | General | 2,350,000 |
| 472 | Legis-Shooting Range | 401 | General | 30,000 |
| 500 | Civil Emergency | 401 | General | 365,000 |
| 536 | Sheriff's Office Project | 401 | General | 6,700,000 |
| 537 | Storage Facility Project | 401 | General | 500,000 |
| 542 | Detention SSA Initiative | 401 | General | 63,000 |
| 401 | General | 550 | Fire Excise Tax-Gross Receipts | 300,000 |
| 401 | General | 496 | COPS Meth Grant | 25,000 |
| | | | | <u>\$ 13,290,379</u> |

NOTE 6: CAPITAL ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2013. Land and construction in progress are not subject to depreciation.

| <u>Eddy County</u> | <u>Balance June 30, 2012</u> | <u>Additions and Transfers in</u> | <u>Deletions and Transfers out</u> | <u>Balance June 30, 2013</u> |
|--|----------------------------------|---------------------------------------|--|----------------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 3,955,715 | \$ 120,000 | \$ - | \$ 4,075,715 |
| Construction in progress | 10,218,360 | - | - | 10,218,360 |
| Total capital assets not being depreciated | 14,174,075 | 120,000 | - | 14,294,075 |
| Capital assets being depreciated: | | | | |
| Landfill | 686,696 | - | - | 686,696 |
| Buildings and building improvements | 26,062,479 | - | - | 26,062,479 |
| Infrastructure | 29,737,595 | 1,095,965 | - | 30,833,560 |
| Equipment and furnishings | 33,169,313 | 2,369,890 | 2,737,065 | 32,802,138 |
| Equipment - Capital Leases | - | 2,500,225 | - | 2,500,225 |
| Total capital assets being depreciated | 89,656,083 | 5,966,080 | 2,737,065 | 92,885,098 |
| Total capital assets | 103,830,158 | 6,086,080 | 2,737,065 | 107,179,173 |
| Less accumulated depreciation: | | | | |
| Buildings and building improvements | 9,871,878 | - | - | 9,871,878 |
| Infrastructure | 16,167,817 | - | - | 16,167,817 |
| Equipment and furnishings | 19,623,365 | 257,734 | 1,923,645 | 17,957,454 |
| Total accumulated depreciation | 45,663,060 | 257,734 | 1,923,645 | 43,997,149 |
| Total capital assets net of depreciation | \$ 58,167,098 | \$ 5,828,346 | \$ 813,420 | \$ 63,182,024 |

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

NOTE 6: CAPITAL ASSETS (continued)

Depreciation expense for the year ended June 30, 2013 was charged to the functions of the governmental activities as follows:

| | Primary Government |
|----------------------------|-----------------------|
| General government | \$ 61,856 |
| Public safety | 67,011 |
| Public works | 126,290 |
| Health and welfare | 2,577 |
| Total depreciation expense | \$ 257,734 |

NOTE 7: LONG-TERM DEBT

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. These leases matured during 2012 and the County entered into seven new lease agreements in FY 2013. The original total amount of the leases is \$2,500,225. The leases bear interest between 3.53% and 5.03%. Four of the leases will mature in 2015 and three of the leases will mature in 2017. 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:

| Ending June 30, | Principal | Interest | Total |
|-----------------|--------------|------------|--------------|
| 2014 | \$ 438,728 | \$ 93,358 | \$ 532,086 |
| 2015 | 460,427 | 71,659 | 532,086 |
| 2016 | 929,600 | 22,644 | 952,244 |
| 2017 | 319,203 | 12,527 | 331,729 |
| | \$ 2,147,958 | \$ 200,188 | \$ 2,348,146 |

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

Governmental Activities:

| | June 30, 2012 | Additions | Reductions | June 30, 2013 | Due Within One Year |
|----------------------|------------------|--------------|--------------|------------------|------------------------|
| NMFA loan | \$ 37,956 | \$ - | \$ 37,956 | \$ - | \$ - |
| Capital leases | 651,769 | 2,500,225 | 1,004,036 | 2,147,958 | 438,728 |
| Compensated absences | 709,062 | 539,357 | 538,070 | 710,349 | 262,829 |
| Total Long-Term Debt | \$ 1,398,787 | \$ 3,039,582 | \$ 1,580,062 | \$ 2,858,307 | \$ 701,557 |

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.

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

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, 2013.

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.

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, 2013, 2012 and 2011 were \$1,565,984, \$1,462,419, and \$1,384,198, 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.

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

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.

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

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

The County’s contributions to the RHCA for the years ended June 30, 2013, 2012 and 2011 were \$264,617, \$227,353, and \$205,441, respectively, which equaled the required contribution for each year.

NOTE 11: COMMITMENTS

The County’s commitments as of June 30, 2013 are as follows:

| <u>Project</u> | <u>Total Project Budget</u> | <u>Costs Incurred</u> | <u>Unexpended Project Balance</u> |
|----------------------------------|---------------------------------|-----------------------|---------------------------------------|
| Artesia Office Remodel (442) | 2,309,122 | 1,099,481 | 1,209,641 |
| Sheriff’s Building Project (536) | 742,512 | 292,360 | 450,152 |
| Total Commitments | | | <u>\$ 1,659,793</u> |

STATE OF NEW MEXICO
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 June 30, 2013

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: LANDFILL CLOSURE AND POSTCLOSURE CARE

State and federal laws and regulations require that upon closing, the County of Eddy and the City of Carlsbad place a final cover on their landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after the closure of the landfill. Based on a joint powers agreement between the County and the City of Carlsbad, the closure and postclosure care costs will be shared at 50% for each governmental agency. The landfill closure and postclosure care costs is based on the amount of the landfill used during each year. The total estimated liability for landfill closure costs is \$1,809,201 as of June 30, 2013, which is based on the cumulative capacity of 9,916,300 cubic gate yards of air space to be used over its estimated life of 36 years. It is estimated that an additional \$2,572,847 of postclosure care costs will be recognized over 30 years after the landfill site is closed. The estimated total current cost of the landfill closure and postclosure care of \$4,382,047 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2013. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in state and federal landfill laws and regulations. For the fiscal year ended June 30, 2013 the County remitted payment to the City of Carlsbad in the amount of \$111,000.

The County remits a cash payment to the City of Carlsbad each year to cover its portion of the estimated landfill closure and post closure care costs and, therefore, no liability is recorded on the County's books for its share of the estimated landfill closure and post closure care costs.

NOTE 14: 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, 2013:

| | |
|------------------------------|-------------|
| Correction Fees (451) | \$ (25,037) |
| Eddy County DWI Fund (485) | (8,098) |
| Happy Valley VFD 12/13 (752) | (6,797) |
| Loco Hills VFD 12/13 (755) | (7,654) |
| Queen VFD 12/13 (758) | (7,396) |
| Riverside VFD 12/13 (759) | (8,085) |
| Admin VFD 12/13 (761) | (12,267) |

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

B. Excess of expenditures over appropriations - The following funds have expenditures in excess of approved budgetary appropriations for the year ended June 30, 2013:

| | |
|--|---------|
| Correction Fees Special Revenue Fund (451) | 166,210 |
| Riverside VFD 12/13 Special Revenue Fund (759) | 57 |

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NOTE 15: 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 16: RESTRICTED NET ASSETS

The government-wide Statement of Net Position reports \$56,995,097 of restricted net assets, all of which is restricted by enabling legislation. See pages 53 through 65 for descriptions of the related restrictions for special revenue and capital projects funds.

NOTE 17: SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2013, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is February 12, 2014, which is the date on which the financial statements were available to be issued.

NOTE 18: SUBSEQUENT PRONOUNCEMENTS

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

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

In June 2012, GASB Statement No. 67 *Financial Reporting for Pension Plans—an amendment of GASB 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, GASB 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 19: RELATED PARTIES

During fiscal year ending June 30, 2013, the County purchased pharmaceuticals and supplies under contract from a pharmacy in which a county commissioner has a financial interest. The dollar amount of transactions for fiscal year ending June 30, 2013 totaled \$15,018. There were no amounts due to the pharmacy as of June 30, 2013. The County also purchased sign and decal supplies from a company in which a county commissioner has a financial interest. The dollar amount of transactions for fiscal year ending June 30, 2013 totaled \$944.84. There were no amounts due to the company as of June 30, 2013.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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SPECIAL REVENUE FUNDS

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

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.

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

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 – 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.

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.

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SPECIAL REVENUE FUNDS (Continued)

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.

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

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.

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

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.

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).

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.

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SPECIAL REVENUE FUNDS (Continued)

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 Bryne 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 Bryne Memorial Justice Assistance Program. A-09-152.

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.

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SPECIAL REVENUE FUNDS (Continued)

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.

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.

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.

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.

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SPECIAL REVENUE FUNDS (Continued)

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.

SSA Initiative – Detention (542) – To account for fees received from the Social Security Administration upon notification by the County of inmates receiving Social Security income. These funds are required to be used for the Detention Center.

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.

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.

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SPECIAL REVENUE FUNDS (Continued)

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.

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.

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.

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.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2013

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.

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, 2013

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.

Atoka VFD 12/13 (750) – 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 12/13 (751) – 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 12/13 (752) – 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 12/13 (753) – 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.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2013

SPECIAL REVENUE FUNDS (Continued)

La Huerta VFD 12/13 (754) – 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 12/13 (755) – 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 12/13 (756) – 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 12/13 (757) – 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 12/13 (758) – 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 12/13 (759) – 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 12/13 (760) – To account for the operations and maintenance of the Sun Country 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.

Admin VFD 12/13 (761) – To account for the operations and maintenance of the Admin 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 12/13 (762) – 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 12/13 (763) – 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 12/13 (764) – 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 12/13 (765) – 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 12/13 (766) – 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 12/13 (767) – 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 12/13 (768) – 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, 2013

SPECIAL REVENUE FUNDS (Continued)

EMS – Malaga 12/13 (769) – 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 12/13 (771) – 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 12/13 (772) – 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, 2013

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.

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, 2013

| | 403 | 404 | 405 | 406 |
|--|-----------------|------------------|---------------------|---------------------|
| | Farm and Range | Recreation | Environment GRT | County Indigent |
| ASSETS | | | | |
| Cash and short-term investments | \$ 3,410 | \$ 26,154 | \$ 3,019,591 | \$ 2,943,169 |
| Receivables: | | | | |
| Other taxes receivable | - | - | 380,352 | 836,601 |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | 33,743 | - |
| <i>Total assets</i> | <u>\$ 3,410</u> | <u>\$ 26,154</u> | <u>\$ 3,433,686</u> | <u>\$ 3,779,770</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ 613 | \$ 94,192 | \$ 8,964 |
| Accrued expenses | - | - | 14,203 | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>613</u> | <u>108,395</u> | <u>8,964</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | 3,410 | - | 3,325,291 | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | - | - | - | - |
| Health and welfare | - | - | - | 3,770,806 |
| Road maintenance | - | - | - | - |
| General County operations | - | - | - | - |
| Recreation and promotion | - | 25,541 | - | - |
| Minimum fund balance | - | - | - | - |
| Committed to: | | | | |
| Capital projects and purchases | - | - | - | - |
| Unassigned | - | - | - | - |
| <i>Total fund balances</i> | <u>3,410</u> | <u>25,541</u> | <u>3,325,291</u> | <u>3,770,806</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 3,410</u> | <u>\$ 26,154</u> | <u>\$ 3,433,686</u> | <u>\$ 3,779,770</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, 2013

| | Special Revenue | | | |
|--|-----------------|-----------------------|----------------------|-------------|
| | 413 | 415 | 418 | 419 |
| | Otis Fire | Property Valuation | EMS- Happy Valley | EMS- Joel |
| ASSETS | | | | |
| Cash and short-term investments | \$ 7,087 | \$ 1,089,800 | \$ - | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| <i>Total assets</i> | <u>\$ 7,087</u> | <u>\$ 1,089,800</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ 68,692 | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>68,692</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | 7,087 | 1,021,108 | - | - |
| 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>7,087</u> | <u>1,021,108</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 7,087</u> | <u>\$ 1,089,800</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------|-----------------|-------------|------------------|-------------------|----------------|
| 420 | 421 | 423 | 424 | 425 | 426 |
| Sun County Fire | Queen Fire | EMS- Queen | EMS- Sun Country | HIDTA | EMS- Riverside |
| \$ 6,373 | \$ 7,806 | \$ - | \$ 3,265 | \$ 74,208 | \$ 847 |
| - | - | - | - | - | - |
| - | - | - | - | 234,263 | - |
| - | - | - | - | - | - |
| <u>\$ 6,373</u> | <u>\$ 7,806</u> | <u>\$ -</u> | <u>\$ 3,265</u> | <u>\$ 308,471</u> | <u>\$ 847</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 37,816 | \$ - |
| - | - | - | - | 6,626 | - |
| - | - | - | - | - | - |
| - | - | - | - | 141,988 | - |
| - | - | - | - | 186,430 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,373 | 7,806 | - | 3,265 | 122,041 | 847 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>6,373</u> | <u>7,806</u> | <u>-</u> | <u>3,265</u> | <u>122,041</u> | <u>847</u> |
| <u>\$ 6,373</u> | <u>\$ 7,806</u> | <u>\$ -</u> | <u>\$ 3,265</u> | <u>\$ 308,471</u> | <u>\$ 847</u> |

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

| | Special Revenue | | | |
|--|--------------------|-------------------|---|--------------|
| | 427 | 429 | 430 | 431 |
| | EMS- Cottonwood | G.I.S. Grant | County Clerk Recording and Filing | EMS- Malaga |
| ASSETS | | | | |
| Cash and short-term investments | \$ 865 | \$ 382,865 | \$ 317,834 | \$ 50 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| <i>Total assets</i> | <u>\$ 865</u> | <u>\$ 382,865</u> | <u>\$ 317,834</u> | <u>\$ 50</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ 40 | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>-</u> | <u>40</u> | <u>-</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | 865 | 382,865 | - | 50 |
| Health and welfare | - | - | - | - |
| Road maintenance | - | - | - | - |
| General County operations | - | - | 317,794 | - |
| Recreation and promotion | - | - | - | - |
| Minimum fund balance | - | - | - | - |
| Committed to: | | | | |
| Capital projects and purchases | - | - | - | - |
| Unassigned | - | - | - | - |
| <i>Total fund balances</i> | <u>865</u> | <u>382,865</u> | <u>317,794</u> | <u>50</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 865</u> | <u>\$ 382,865</u> | <u>\$ 317,834</u> | <u>\$ 50</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|---------------------------|-----------------|-----------------------|--------------------------|----------------------------|--------------------------------------|
| 432 | 433 | 434 | 438 | 444 | 450 |
| Treasurer's Collection | Malaga Fire | Healthier Services | Artesia Motor Vehicle | EMS- Careplus Ambulance | Law Enforcement Protection Act |
| \$ 23,559 | \$ 4,714 | \$ 1,246,008 | \$ 79,168 | \$ - | \$ 15,991 |
| - | - | - | - | - | 50,000 |
| - | - | - | 11,067 | - | - |
| - | - | - | - | - | - |
| <u>\$ 23,559</u> | <u>\$ 4,714</u> | <u>\$ 1,246,008</u> | <u>\$ 90,235</u> | <u>\$ -</u> | <u>\$ 65,991</u> |
| \$ - | \$ - | \$ 1,520 | \$ 1,670 | \$ - | \$ 12,379 |
| - | - | 3,602 | 6,206 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 5,122 | 7,876 | - | 12,379 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 4,714 | - | - | - | 53,612 |
| - | - | 1,240,886 | - | - | - |
| - | - | - | - | - | - |
| 23,559 | - | - | 82,359 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>23,559</u> | <u>4,714</u> | <u>1,240,886</u> | <u>82,359</u> | <u>-</u> | <u>53,612</u> |
| <u>\$ 23,559</u> | <u>\$ 4,714</u> | <u>\$ 1,246,008</u> | <u>\$ 90,235</u> | <u>\$ -</u> | <u>\$ 65,991</u> |

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

| | Special Revenue | | | |
|--|-----------------|---|--|-------------------------|
| | 451 | 452 | 453 | 457 |
| | Correction Fees | Law Enforcement Traffic Safety Grant | Jail Improvements Phone- Prisoners | Detention Concession |
| ASSETS | | | | |
| Cash and short-term investments | \$ - | \$ 12,248 | \$ 246,798 | \$ 102,022 |
| Receivables: | | | | |
| Other taxes receivable | - | - | 8,000 | 3,141 |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| <i>Total assets</i> | <u>\$ -</u> | <u>\$ 12,248</u> | <u>\$ 254,798</u> | <u>\$ 105,163</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ 1,844 | \$ 676 |
| Accrued expenses | - | - | - | - |
| Interfund payable | 25,037 | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>25,037</u> | <u>-</u> | <u>1,844</u> | <u>676</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | (25,037) | 12,248 | 252,954 | 104,487 |
| 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>(25,037)</u> | <u>12,248</u> | <u>252,954</u> | <u>104,487</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ -</u> | <u>\$ 12,248</u> | <u>\$ 254,798</u> | <u>\$ 105,163</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------------------|-----------------------|----------------------------------|------------------------------|----------------------|-------------------------|
| 467 | 470 | 472 | 478 | 479 | 480 |
| Legis- Artesia Meal Site | Legis- Morningside | Legis- Artesia Shooting Range | Legis- Big Brother/Sister | Lodger's Tax Fund | Legis- Appropriation |
| \$ 9,654 | \$ 22,632 | \$ 10,085 | \$ 14,527 | \$ 153,391 | \$ 4,536 |
| - | - | - | - | 15,226 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 9,654</u> | <u>\$ 22,632</u> | <u>\$ 10,085</u> | <u>\$ 14,527</u> | <u>\$ 168,617</u> | <u>\$ 4,536</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 9,654 | 22,632 | 10,085 | - | - | 4,536 |
| - | - | - | - | - | - |
| - | - | - | 14,527 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 168,617 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>9,654</u> | <u>22,632</u> | <u>10,085</u> | <u>14,527</u> | <u>168,617</u> | <u>4,536</u> |
| <u>\$ 9,654</u> | <u>\$ 22,632</u> | <u>\$ 10,085</u> | <u>\$ 14,527</u> | <u>\$ 168,617</u> | <u>\$ 4,536</u> |

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

| | Special Revenue | | | |
|--|-----------------------------|-------------------------|-----------------------------------|-------------------------------------|
| | 483 | 485 | 486 | 487 |
| | Legis- Art Horse Council | Eddy County DWI Fund | 09 HIDTA Recovery Act Grant | Edward Byrne - Region VI ARRA |
| ASSETS | | | | |
| Cash and short-term investments | \$ 9,219 | \$ 48,633 | \$ 10,099 | \$ 31,516 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| <i>Total assets</i> | <u>\$ 9,219</u> | <u>\$ 48,633</u> | <u>\$ 10,099</u> | <u>\$ 31,516</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ 50,244 | \$ - | \$ - |
| Accrued expenses | - | 6,487 | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>56,731</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | 9,219 | - | - | - |
| Public safety | - | (8,098) | 10,099 | 31,516 |
| 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>9,219</u> | <u>(8,098)</u> | <u>10,099</u> | <u>31,516</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 9,219</u> | <u>\$ 48,633</u> | <u>\$ 10,099</u> | <u>\$ 31,516</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-------------------------|------------------|---|------------------------------|-----------------------------|------------------|
| 489 | 490 | 495 | 496 | 497 | 500 |
| Secure Rural Schools | Traffic Safety | Local Law Enforcement Block Grant Fund | Region VI Cops Meth Grant | Edward Byrne - Region VI | Civil Emergency |
| \$ 2,368 | \$ 8,354 | \$ 24,495 | \$ 475 | \$ 71,355 | \$ 60,136 |
| - | 6,334 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 2,368</u> | <u>\$ 14,688</u> | <u>\$ 24,495</u> | <u>\$ 475</u> | <u>\$ 71,355</u> | <u>\$ 60,136</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,116 |
| - | - | - | - | - | 9,041 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 25,157 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,368 | 14,688 | 24,495 | 475 | 71,355 | 34,979 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>2,368</u> | <u>14,688</u> | <u>24,495</u> | <u>475</u> | <u>71,355</u> | <u>34,979</u> |
| <u>\$ 2,368</u> | <u>\$ 14,688</u> | <u>\$ 24,495</u> | <u>\$ 475</u> | <u>\$ 71,355</u> | <u>\$ 60,136</u> |

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

| | Special Revenue | | | |
|--|-----------------------|------------------|--------------------------------|----------------------------|
| | 503 | 504 | 510 | 513 |
| | Hazmat Training Grant | HSEEP Grant | Civil Emergency Outreach Grant | VFD Firefighter Asst Grant |
| ASSETS | | | | |
| Cash and short-term investments | \$ - | \$ 15,796 | \$ 15,365 | \$ 25,551 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| <i>Total assets</i> | <u>\$ -</u> | <u>\$ 15,796</u> | <u>\$ 15,365</u> | <u>\$ 25,551</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | - | 15,796 | 15,365 | 25,551 |
| 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>-</u> | <u>15,796</u> | <u>15,365</u> | <u>25,551</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ -</u> | <u>\$ 15,796</u> | <u>\$ 15,365</u> | <u>\$ 25,551</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | |
|-----------------|-------------------|------------------------------|------------------|---------------------|
| 519 | 520 | 522 | 523 | 525 |
| SHSGP Grant | WIPP Hazmat Grant | Legis- Consolidated Dispatch | Legis- Loop Road | Fire Excise Reserve |
| \$ - | \$ 39,605 | \$ 29,310 | \$ 37,286 | \$ 500,000 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 39,605</u> | <u>\$ 29,310</u> | <u>\$ 37,286</u> | <u>\$ 500,000</u> |
| | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>39,605</u> | <u>29,310</u> | <u>37,286</u> | <u>500,000</u> |
| <u>\$ -</u> | <u>\$ 39,605</u> | <u>\$ 29,310</u> | <u>\$ 37,286</u> | <u>\$ 500,000</u> |
| | | | | |
| - | - | - | - | 500,000 |
| - | - | - | - | - |
| - | - | - | 37,286 | - |
| - | 39,605 | 29,310 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>39,605</u> | <u>29,310</u> | <u>37,286</u> | <u>500,000</u> |
| <u>\$ -</u> | <u>\$ 39,605</u> | <u>\$ 29,310</u> | <u>\$ 37,286</u> | <u>\$ 500,000</u> |

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

| | Special Revenue | | |
|--|------------------------------------|-----------------|-----------------------|
| | 528 | 530 | 531 |
| | State Homeland Security Program | DWI Client Fees | DWI DARE Donations |
| ASSETS | | | |
| Cash and short-term investments | \$ - | \$ 6,139 | \$ 9,546 |
| Receivables: | | | |
| Other taxes receivable | - | - | - |
| Intergovernmental | - | - | - |
| Other receivables | - | - | - |
| <i>Total assets</i> | <u>\$ -</u> | <u>\$ 6,139</u> | <u>\$ 9,546</u> |
| LIABILITIES AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts payable | \$ - | \$ - | \$ 691 |
| Accrued expenses | - | - | - |
| Interfund payable | - | - | - |
| Deferred revenue | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>-</u> | <u>691</u> |
| <i>Fund balances:</i> | | | |
| Nonspendable | | | |
| Reserve funds | - | - | - |
| Restricted for: | | | |
| Environmental | - | - | - |
| Capital projects and purchases | - | - | - |
| Public safety | - | 6,139 | 8,855 |
| 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>-</u> | <u>6,139</u> | <u>8,855</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ -</u> | <u>\$ 6,139</u> | <u>\$ 9,546</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | |
|------------------|------------------|-----------------------------|---|----------------------------|
| 532 | 533 | 535 | 540 | 542 |
| DWI Grant | DWI School | Sheriff Special Account-WCB | Southwest Border Prosecution Initiative | SSA Initiative - Detention |
| \$ 10,354 | \$ 35,232 | \$ - | \$ 343,825 | \$ 72,600 |
| 14,644 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 24,998</u> | <u>\$ 35,232</u> | <u>\$ -</u> | <u>\$ 343,825</u> | <u>\$ 72,600</u> |
| | | | | |
| \$ 300 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>300</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 24,698 | 35,232 | - | 343,825 | 72,600 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>24,698</u> | <u>35,232</u> | <u>-</u> | <u>343,825</u> | <u>72,600</u> |
| <u>\$ 24,998</u> | <u>\$ 35,232</u> | <u>\$ -</u> | <u>\$ 343,825</u> | <u>\$ 72,600</u> |

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

| | Special Revenue | | |
|--|------------------------------------|--------------------|--------------------|
| | 550 | 551 | 552 |
| | Fire Excise Tax- Gross Receipts | Fire Excise- Queen | Fire Excise- Atoka |
| ASSETS | | | |
| Cash and short-term investments | \$ 5,296,033 | \$ 303,340 | \$ 409,826 |
| Receivables: | | | |
| Other taxes receivable | 447,298 | 24,850 | 24,850 |
| Intergovernmental | - | - | - |
| Other receivables | - | - | - |
| <i>Total assets</i> | <u>\$ 5,743,331</u> | <u>\$ 328,190</u> | <u>\$ 434,676</u> |
| LIABILITIES AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts payable | \$ 24,269 | \$ 14,578 | \$ - |
| Accrued expenses | - | - | - |
| Interfund payable | - | - | - |
| Deferred revenue | - | - | - |
| <i>Total liabilities</i> | <u>24,269</u> | <u>14,578</u> | <u>-</u> |
| <i>Fund balances:</i> | | | |
| Nonspendable | | | |
| Reserve funds | - | - | - |
| Restricted for: | | | |
| Environmental | - | - | - |
| Capital projects and purchases | - | - | - |
| Public safety | 5,719,062 | 313,612 | 434,676 |
| 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>5,719,062</u> | <u>313,612</u> | <u>434,676</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 5,743,331</u> | <u>\$ 328,190</u> | <u>\$ 434,676</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | |
|----------------------------|------------------------------|-------------------|---------------------------|----------------------------|
| 553 | 554 | 555 | 556 | 557 |
| Fire Excise- Cottonwood | Fire Excise- Happy Valley | Fire Excise- Joel | Fire Excise- La Huerta | Fire Excise- Loco Hills |
| \$ 626,404 | \$ 360,749 | \$ 442,703 | \$ 213,738 | \$ 528,018 |
| 24,850 | 24,850 | 24,850 | 24,850 | 24,850 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 651,254</u> | <u>\$ 385,599</u> | <u>\$ 467,553</u> | <u>\$ 238,588</u> | <u>\$ 552,868</u> |
| \$ 2,695 | \$ 4,291 | \$ 1,608 | \$ - | \$ 925 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>2,695</u> | <u>4,291</u> | <u>1,608</u> | <u>-</u> | <u>925</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 648,559 | 381,308 | 465,945 | 238,588 | 551,943 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>648,559</u> | <u>381,308</u> | <u>465,945</u> | <u>238,588</u> | <u>551,943</u> |
| <u>\$ 651,254</u> | <u>\$ 385,599</u> | <u>\$ 467,553</u> | <u>\$ 238,588</u> | <u>\$ 552,868</u> |

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

| | Special Revenue | | | |
|--|-------------------|---------------------------|------------------------|-----------------------------|
| | 558 | 559 | 560 | 561 |
| | Fire Excise- Otis | Fire Excise- White's City | Fire Excise- Riverside | Fire Excise- Administration |
| ASSETS | | | | |
| Cash and short-term investments | \$ 332,435 | \$ 115,809 | \$ 576,912 | \$ 161,324 |
| Receivables: | | | | |
| Other taxes receivable | 24,850 | - | 24,850 | 15,214 |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 357,285</u> | <u>\$ 115,809</u> | <u>\$ 601,762</u> | <u>\$ 176,538</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ 1,011 | \$ - | \$ 5,460 | \$ 37,362 |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>1,011</u> | <u>-</u> | <u>5,460</u> | <u>37,362</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | 356,274 | 115,809 | 596,302 | 139,176 |
| 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>356,274</u> | <u>115,809</u> | <u>596,302</u> | <u>139,176</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 357,285</u> | <u>\$ 115,809</u> | <u>\$ 601,762</u> | <u>\$ 176,538</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 |
| \$ 213,128 | \$ 249,015 | \$ 283,989 | \$ 256,954 | \$ 88,754 | \$ 49,772 |
| 12,425 | 12,425 | 24,850 | 24,850 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 225,553</u> | <u>\$ 261,440</u> | <u>\$ 308,839</u> | <u>\$ 281,804</u> | <u>\$ 88,754</u> | <u>\$ 49,772</u> |
| \$ - | \$ - | \$ - | \$ 75 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 75 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 225,553 | 261,440 | 308,839 | 281,729 | 88,754 | 49,772 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>225,553</u> | <u>261,440</u> | <u>308,839</u> | <u>281,729</u> | <u>88,754</u> | <u>49,772</u> |
| <u>\$ 225,553</u> | <u>\$ 261,440</u> | <u>\$ 308,839</u> | <u>\$ 281,804</u> | <u>\$ 88,754</u> | <u>\$ 49,772</u> |

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

| | Special Revenue | | |
|--|-------------------|---------------------------|-------------------------|
| | 608 | 612 | 623 |
| | Atoka VFD 07/08 | Happy Valley VFD 09/10 | Loco Hills VFD 07/08 |
| ASSETS | | | |
| Cash and short-term investments | \$ 189,432 | \$ - | \$ - |
| Receivables: | | | |
| Other taxes receivable | - | - | - |
| Intergovernmental | - | - | - |
| Other receivables | - | - | - |
| Interfund receivable | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total assets</i> | <u>\$ 189,432</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | |
| <i>Liabilities:</i> | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - |
| Interfund payable | - | - | - |
| Deferred revenue | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total liabilities</i> | <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 | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> |
| <i>Total fund balances</i> | <u>189,432</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 189,432</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|------------------|------------------|----------------------|----------------------|--------------------|--------------------|
| 624 | 625 | 630 | 631 | 633 | 634 |
| Otis VFD 09/10 | Otis VFD 08/09 | Sun Country 09/10 | Sun Country 08/09 | Queen VFD 09/10 | Queen VFD 08/09 |
| \$ 31,847 | \$ 28,385 | \$ 1,892 | \$ 11,611 | \$ 25,633 | \$ 16,606 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 31,847</u> | <u>\$ 28,385</u> | <u>\$ 1,892</u> | <u>\$ 11,611</u> | <u>\$ 25,633</u> | <u>\$ 16,606</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 31,847 | 28,385 | 1,892 | 11,611 | 25,633 | 16,606 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>31,847</u> | <u>28,385</u> | <u>1,892</u> | <u>11,611</u> | <u>25,633</u> | <u>16,606</u> |
| <u>\$ 31,847</u> | <u>\$ 28,385</u> | <u>\$ 1,892</u> | <u>\$ 11,611</u> | <u>\$ 25,633</u> | <u>\$ 16,606</u> |

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

| | Special Revenue | | | |
|--|--------------------|--------------------|-------------------------|---------------------------|
| | 635 | 645 | 646 | 647 |
| | Queen VFD 07/08 | Atoka VFD 10/11 | Cottonwood VFD 10/11 | Happy Valley VFD 10/11 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 29,894 | \$ 29,127 | \$ - | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 29,894</u> | <u>\$ 29,127</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | 29,894 | 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>29,894</u> | <u>29,127</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 29,894</u> | <u>\$ 29,127</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------------|----------------------------|-----------------------------|-----------------------|-------------------------|------------------------|
| <u>648</u> | <u>649</u> | <u>651</u> | <u>652</u> | <u>653</u> | <u>654</u> |
| <u>Joel VFD 10/11</u> | <u>La Huerta VFD 10/11</u> | <u>Loco Hills VFD 10/11</u> | <u>Otis VFD 10/11</u> | <u>Malaga VFD 10/11</u> | <u>Queen VFD 10/11</u> |
| \$ 156 | \$ 24 | \$ 5,173 | \$ 67,857 | \$ - | \$ 16,025 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 156</u> | <u>\$ 24</u> | <u>\$ 5,173</u> | <u>\$ 67,857</u> | <u>\$ -</u> | <u>\$ 16,025</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 156 | 24 | 5,173 | 67,857 | - | 16,025 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>156</u> | <u>24</u> | <u>5,173</u> | <u>67,857</u> | <u>-</u> | <u>16,025</u> |
| <u>\$ 156</u> | <u>\$ 24</u> | <u>\$ 5,173</u> | <u>\$ 67,857</u> | <u>\$ -</u> | <u>\$ 16,025</u> |

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

| | Special Revenue | | | |
|--|------------------------|--------------------------|------------------------------------|--------------------|
| | 655 | 656 | 657 | 658 |
| | Riverside VFD 10/11 | Sun Country VFD 10/11 | Administration Fire Funds 10/11 | EMS-Atoka 10/11 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 14,310 | \$ 59,571 | \$ - | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 14,310</u> | <u>\$ 59,571</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | 14,310 | 59,571 | - | - |
| 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>14,310</u> | <u>59,571</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 14,310</u> | <u>\$ 59,571</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|----------------------|------------------------|----------------|---------------------|----------------------|----------------|
| 659 | 660 | 661 | 662 | 663 | 664 |
| EMS-Cottonwood 10/11 | EMS-Happy Valley 10/11 | EMS-Joel 10/11 | EMS-La Huerta 10/11 | EMS-Loce Hills 10/11 | EMS-Otis 10/11 |
| \$ 43 | \$ - | \$ - | \$ 716 | \$ 2,305 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 43</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 716</u> | <u>\$ 2,305</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 43 | - | - | 716 | 2,305 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>43</u> | <u>-</u> | <u>-</u> | <u>716</u> | <u>2,305</u> | <u>-</u> |
| <u>\$ 43</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 716</u> | <u>\$ 2,305</u> | <u>\$ -</u> |

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

| | Special Revenue | | | |
|--|---------------------|--------------------|------------------------|--------------------------|
| | 665 | 666 | 667 | 668 |
| | EMS-Malaga 10/11 | EMS-Queen 10/11 | EMS-Riverside 10/11 | EMS-Sun Country 10/11 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 2 | \$ - | \$ 1,609 | \$ 2,903 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ 1,609</u> | <u>\$ 2,903</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | 2 | - | 1,609 | 2,903 |
| 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>2</u> | <u>-</u> | <u>1,609</u> | <u>2,903</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ 1,609</u> | <u>\$ 2,903</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, 2013

| | Special Revenue | | | |
|--|-------------------------|------------------|---------------------|--------------------|
| | 676 | 677 | 678 | 679 |
| | Loco Hills VFD 11/12 | Otis VFD 11/12 | Malaga VFD 11/12 | Queen VFD 11/12 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 37 | \$ 69,242 | \$ - | \$ 6,301 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 37</u> | <u>\$ 69,242</u> | <u>\$ -</u> | <u>\$ 6,301</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | 37 | 69,242 | - | 6,301 |
| 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>37</u> | <u>69,242</u> | <u>-</u> | <u>6,301</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 37</u> | <u>\$ 69,242</u> | <u>\$ -</u> | <u>\$ 6,301</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 680 | 681 | 682 | 683 | 684 | 685 |
|------------------------|--------------------------|------------------------------------|--------------------|-----------------------------|---------------------------|
| Riverside VFD 11/12 | Sun Country VFD 11/12 | Administration Fire Funds 11/12 | EMS-Atoka 11/12 | EMS- Cottonwood 11/12 | EMS-Happy Valley 11/12 |
| \$ 498 | \$ 75,830 | \$ - | \$ - | \$ - | \$ 211 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 498</u> | <u>\$ 75,830</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 211</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 498 | 75,830 | - | - | - | 211 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>498</u> | <u>75,830</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>211</u> |
| <u>\$ 498</u> | <u>\$ 75,830</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 211</u> |

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

| | Special Revenue | | | |
|--|-----------------|------------------------|-------------------------|----------------|
| | 686 | 687 | 688 | 689 |
| | EMS-Joel 11/12 | EMS-La Huerta 11/12 | EMS-LoCo Hills 11/12 | EMS-Otis 11/12 |
| ASSETS | | | | |
| Cash and short-term investments | \$ - | \$ 19 | \$ 548 | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total assets</i> | <u>\$ -</u> | <u>\$ 19</u> | <u>\$ 548</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <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 | - | 19 | 548 | - |
| 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 | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total fund balances</i> | <u>-</u> | <u>19</u> | <u>548</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ -</u> | <u>\$ 19</u> | <u>\$ 548</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 690 | 691 | 692 | 693 | 750 | 751 |
|---------------------|--------------------|------------------------|--------------------------|--------------------|-------------------------|
| EMS-Malaga 11/12 | EMS-Queen 11/12 | EMS-Riverside 11/12 | EMS-Sun Country 11/12 | Atoka VFD 12/13 | Cottonwood VFD 12/13 |
| \$ - | \$ - | \$ 63 | \$ 3,514 | \$ 43,049 | \$ 72,658 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 63</u> | <u>\$ 3,514</u> | <u>\$ 43,049</u> | <u>\$ 72,658</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 35,626 | \$ 32,401 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 35,626 | 32,401 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 63 | 3,514 | 7,423 | 40,257 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 63 | 3,514 | 7,423 | 40,257 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 63</u> | <u>\$ 3,514</u> | <u>\$ 43,049</u> | <u>\$ 72,658</u> |

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

| | Special Revenue | | | |
|--|---------------------------|------------------|------------------------|-------------------------|
| | 752 | 753 | 754 | 755 |
| | Happy Valley VFD 12/13 | Joel VFD 12/13 | La Huerta VFD 12/13 | Loco Hills VFD 12/13 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 6,974 | \$ 72,743 | \$ 88,856 | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 6,974</u> | <u>\$ 72,743</u> | <u>\$ 88,856</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ 13,771 | \$ 23,442 | \$ 32,710 | \$ 7,654 |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>13,771</u> | <u>23,442</u> | <u>32,710</u> | <u>7,654</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | - | - | - | - |
| Public safety | (6,797) | 49,301 | 56,146 | (7,654) |
| 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>(6,797)</u> | <u>49,301</u> | <u>56,146</u> | <u>(7,654)</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 6,974</u> | <u>\$ 72,743</u> | <u>\$ 88,856</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------------|-------------------------|------------------------|----------------------------|------------------------------|------------------------|
| <u>756</u> | <u>757</u> | <u>758</u> | <u>759</u> | <u>760</u> | <u>761</u> |
| <u>Otis VFD 12/13</u> | <u>Malaga VFD 12/13</u> | <u>Queen VFD 12/13</u> | <u>Riverside VFD 12/13</u> | <u>Sun Country VFD 12/13</u> | <u>Admin VFD 12/13</u> |
| \$ 22,155 | \$ 24,743 | \$ - | \$ - | \$ 113,718 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 22,155</u> | <u>\$ 24,743</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 113,718</u> | <u>\$ -</u> |
| | | | | | |
| \$ 13,143 | \$ 6,861 | \$ 7,396 | \$ 8,028 | \$ 10,652 | \$ 12,267 |
| - | - | - | - | - | - |
| - | - | - | 57 | - | - |
| - | - | - | - | - | - |
| <u>13,143</u> | <u>6,861</u> | <u>7,396</u> | <u>8,085</u> | <u>10,652</u> | <u>12,267</u> |
| | | | | | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 9,012 | 17,882 | (7,396) | (8,085) | 103,066 | (12,267) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>9,012</u> | <u>17,882</u> | <u>(7,396)</u> | <u>(8,085)</u> | <u>103,066</u> | <u>(12,267)</u> |
| <u>\$ 22,155</u> | <u>\$ 24,743</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 113,718</u> | <u>\$ -</u> |

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

| | Special Revenue | | | |
|--|--------------------|-----------------------------|---------------------------|----------------|
| | 762 | 763 | 764 | 765 |
| | EMS-Atoka 12/13 | EMS- Cottonwood 12/13 | EMS-Happy Valley 12/13 | EMS-Joel 12/13 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 1,879 | \$ - | \$ - | \$ - |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 1,879</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <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 | 1,879 | - | - | - |
| 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>1,879</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 1,879</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 766 | 767 | 768 | 769 | 771 | 772 |
|------------------------|-------------------------|-----------------|---------------------|------------------------|--------------------------|
| EMS-La Huerta 12/13 | EMS-Loce Hills 12/13 | EMS-Otis 12/13 | EMS-Malaga 12/13 | EMS-Riverside 12/13 | EMS-Sun Country 12/13 |
| \$ 6,374 | \$ 816 | \$ 4,236 | \$ 96 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 6,374</u> | <u>\$ 816</u> | <u>\$ 4,236</u> | <u>\$ 96</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,374 | 816 | 4,236 | 96 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 6,374 | 816 | 4,236 | 96 | - | - |
| <u>\$ 6,374</u> | <u>\$ 816</u> | <u>\$ 4,236</u> | <u>\$ 96</u> | <u>\$ -</u> | <u>\$ -</u> |

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

| | 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 |
| ASSETS | | | | |
| Cash and short-term investments | \$ 1 | \$ 68,669 | \$ 4,839 | \$ 1,686,365 |
| Receivables: | | | | |
| Other taxes receivable | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Other receivables | - | - | - | - |
| Interfund receivable | - | - | - | - |
| <i>Total assets</i> | <u>\$ 1</u> | <u>\$ 68,669</u> | <u>\$ 4,839</u> | <u>\$ 1,686,365</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 533,040 |
| Accrued expenses | - | - | - | - |
| Interfund payable | - | - | - | - |
| Deferred revenue | - | - | - | - |
| <i>Total liabilities</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>533,040</u> |
| <i>Fund balances:</i> | | | | |
| Nonspendable | | | | |
| Reserve funds | - | - | - | - |
| Restricted for: | | | | |
| Environmental | - | - | - | - |
| Capital projects and purchases | 1 | 68,669 | 4,839 | 1,153,325 |
| 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>68,669</u> | <u>4,839</u> | <u>1,153,325</u> |
| <i>Total liabilities and fund balances</i> | <u>\$ 1</u> | <u>\$ 68,669</u> | <u>\$ 4,839</u> | <u>\$ 1,686,365</u> |

The accompanying notes are an integral part of these financial statements

| Capital Projects | | | | | | |
|-------------------|-----------------------------|--------------------------------------|------------------------------|---------------------------------|-------------------|---------------------------------|
| 443 | 447 | 462 | 463 | 464 | 537 | |
| Courtroom Remodel | Jail Expansion Reserve Fund | Financial System Replacement Reserve | Computer Network Replacement | Administration Building Remodel | Storage Facility | Total Nonmajor Government Funds |
| \$ 1,067 | \$ 561,954 | \$ 227,220 | \$ 87,359 | \$ - | \$ 999,600 | \$ 26,662,664 |
| - | - | - | - | - | - | 2,076,260 |
| - | - | - | - | - | - | 245,330 |
| - | - | - | - | - | - | 33,743 |
| - | - | - | - | - | - | - |
| <u>\$ 1,067</u> | <u>\$ 561,954</u> | <u>\$ 227,220</u> | <u>\$ 87,359</u> | <u>\$ -</u> | <u>\$ 999,600</u> | <u>\$ 29,017,997</u> |
| \$ - | \$ - | \$ 3,561 | \$ - | \$ - | \$ 29,788 | \$ 1,158,371 |
| - | - | - | - | - | - | 46,165 |
| - | - | - | - | - | - | 25,094 |
| - | - | - | - | - | - | 141,988 |
| - | - | 3,561 | - | - | 29,788 | 1,371,618 |
| - | - | - | - | - | - | 500,000 |
| - | - | - | - | - | - | 3,328,701 |
| 1,067 | 561,954 | 223,659 | 87,359 | - | 969,812 | 3,164,097 |
| - | - | - | - | - | - | 15,009,492 |
| - | - | - | - | - | - | 5,026,219 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 423,712 |
| - | - | - | - | - | - | 194,158 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>1,067</u> | <u>561,954</u> | <u>223,659</u> | <u>87,359</u> | <u>-</u> | <u>969,812</u> | <u>27,646,379</u> |
| <u>\$ 1,067</u> | <u>\$ 561,954</u> | <u>\$ 227,220</u> | <u>\$ 87,359</u> | <u>\$ -</u> | <u>\$ 999,600</u> | <u>\$ 29,017,997</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, 2013

| | Special Revenue | | | |
|--|-----------------|------------------|---------------------|---------------------|
| | 403 | 404 | 405 | 406 |
| | Farm and Range | Recreation | Environment GRT | County Indigent |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | 2,322,620 | - |
| Gasoline and motor vehicle | - | - | - | 5,116,918 |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | 29,132 | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | 448,263 | - |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | 6,500 | - |
| Licenses and fees | - | - | 704,757 | - |
| Miscellaneous | - | - | 412 | 94,967 |
| <i>Total revenues</i> | <u>29,132</u> | <u>-</u> | <u>3,482,552</u> | <u>5,211,885</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 49,439 | - | - | - |
| Health and welfare | - | - | 1,823,998 | 4,326,767 |
| Culture and recreation | - | 22,214 | - | - |
| Debt service: | | | | |
| Principal | - | - | 428,352 | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | 32,524 | - |
| <i>Total expenditures</i> | <u>49,439</u> | <u>22,214</u> | <u>2,284,874</u> | <u>4,326,767</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(20,307)</u> | <u>(22,214)</u> | <u>1,197,678</u> | <u>885,118</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers in | 19,500 | 25,104 | - | - |
| Operating transfers out | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>19,500</u> | <u>25,104</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | (807) | 2,890 | 1,197,678 | 885,118 |
| <i>Fund balance - beginning of year</i> | <u>4,217</u> | <u>22,651</u> | <u>2,127,613</u> | <u>2,885,688</u> |
| <i>Fund balance - end of year</i> | <u>\$ 3,410</u> | <u>\$ 25,541</u> | <u>\$ 3,325,291</u> | <u>\$ 3,770,806</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------|-----------------|-------------------|-----------|----------------|-----------------|
| 407 | 408 | 409 | 410 | 411 | 412 |
| Atoka Fire | Cottonwood Fire | Happy Valley Fire | Joel Fire | La Huerta Fire | Loco Hills Fire |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 10,151 | 1,849 | - | 2,294 | 5,249 |
| - | 10,151 | 1,849 | 2,834 | 2,294 | 5,249 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 10,151 | 1,849 | 2,834 | 2,294 | 5,249 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 10,151 | 1,849 | 2,834 | 2,294 | 5,249 |
| 968 | - | 6,176 | 22,003 | 5,317 | - |
| \$ 968 | \$ 10,151 | \$ 8,025 | \$ 24,837 | \$ 7,611 | \$ 5,249 |

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, 2013

| | Special Revenue | | | |
|--|-----------------|---------------------|-------------------|----------------|
| | 413 | 415 | 418 | 419 |
| | Otis Fire | Property Valuation | EMS- Happy Valley | EMS- Joel |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ 307,841 | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | 1,540 | - | - | - |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>1,540</u> | <u>307,841</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | 163,881 | - | - |
| Public safety | 3,100 | - | 136 | 1,664 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | 43,630 | - | - |
| <i>Total expenditures</i> | <u>3,100</u> | <u>207,511</u> | <u>136</u> | <u>1,664</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(1,560)</u> | <u>100,330</u> | <u>(136)</u> | <u>(1,664)</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers in | - | - | - | - |
| Operating transfers out | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | <u>(1,560)</u> | <u>100,330</u> | <u>(136)</u> | <u>(1,664)</u> |
| <i>Fund balance - beginning of year</i> | <u>8,647</u> | <u>920,778</u> | <u>136</u> | <u>1,664</u> |
| <i>Fund balance - end of year</i> | <u>\$ 7,087</u> | <u>\$ 1,021,108</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------|------------|------------|---------------------|------------|----------------|
| 420 | 421 | 423 | 424 | 425 | 426 |
| Sun County Fire | Queen Fire | EMS- Queen | EMS- Sun Country | HIDTA | EMS- Riverside |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 251,953 | - |
| - | - | - | - | - | - |
| 51 | - | (2,430) | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 51 | - | (2,430) | - | 251,953 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 8,209 | - |
| - | - | - | 2,679 | 398,759 | 2,107 |
| 51 | - | (2,430) | (2,679) | (146,806) | (2,107) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 51 | - | (2,430) | (2,679) | (146,806) | (2,107) |
| 6,322 | 7,806 | 2,430 | 5,944 | 268,847 | 2,954 |
| \$ 6,373 | \$ 7,806 | \$ - | \$ 3,265 | \$ 122,041 | \$ 847 |

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, 2013

| | Special Revenue | | | |
|--|--------------------|-------------------|---|--------------|
| | 427 | 429 | 430 | 431 |
| | EMS- Cottonwood | G.I.S. Grant | County Clerk Recording and Filing | EMS- Malaga |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | 8,228 | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | 50 |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | 92,323 | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>8,228</u> | <u>92,323</u> | <u>50</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | 30,306 | 23,909 | - |
| Public safety | 4,431 | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | 23,129 | - |
| <i>Total expenditures</i> | <u>4,431</u> | <u>30,306</u> | <u>47,038</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(4,431)</u> | <u>(22,078)</u> | <u>45,285</u> | <u>50</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>(4,431)</u> | <u>(22,078)</u> | <u>45,285</u> | <u>50</u> |
| <i>Fund balance - beginning of year</i> | <u>5,296</u> | <u>404,943</u> | <u>272,509</u> | <u>-</u> |
| <i>Fund balance - end of year</i> | <u>\$ 865</u> | <u>\$ 382,865</u> | <u>\$ 317,794</u> | <u>\$ 50</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|---------------------------|-----------------|-----------------------|--------------------------|----------------------------|--------------------------------------|
| 432 | 433 | 434 | 438 | 444 | 450 |
| Treasurer's Collection | Malaga Fire | Healthier Services | Artesia Motor Vehicle | EMS- Careplus Ambulance | Law Enforcement Protection Act |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 34,491 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 4,714 | - | - | 9,713 | 100,600 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 112,190 | - | - |
| 8,764 | - | - | 495 | - | - |
| <u>8,764</u> | <u>4,714</u> | <u>-</u> | <u>147,176</u> | <u>9,713</u> | <u>100,600</u> |
| 3,607 | - | - | 241,979 | - | - |
| - | - | - | - | 9,934 | 39,533 |
| - | - | - | - | - | - |
| - | - | 253,615 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 7,538 |
| <u>3,607</u> | <u>-</u> | <u>253,615</u> | <u>241,979</u> | <u>9,934</u> | <u>47,071</u> |
| <u>5,157</u> | <u>4,714</u> | <u>(253,615)</u> | <u>(94,803)</u> | <u>(221)</u> | <u>53,529</u> |
| - | - | - | 134,000 | - | - |
| - | - | - | - | - | - |
| - | - | - | 134,000 | - | - |
| 5,157 | 4,714 | (253,615) | 39,197 | (221) | 53,529 |
| 18,402 | - | 1,494,501 | 43,162 | 221 | 83 |
| <u>\$ 23,559</u> | <u>\$ 4,714</u> | <u>\$ 1,240,886</u> | <u>\$ 82,359</u> | <u>\$ -</u> | <u>\$ 53,612</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, 2013

| | Special Revenue | | | |
|--|--------------------|--------------------------------------|------------------------------------|----------------------|
| | 451 | 452 | 453 | 457 |
| | Correction Fees | Law Enforcement Traffic Safety Grant | Jail Improvements Phone- Prisoners | Detention Concession |
| <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 | 233,750 | - | 56,000 | 20,787 |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | 278 | - |
| <i>Total revenues</i> | <u>233,750</u> | <u>-</u> | <u>56,278</u> | <u>20,787</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 447,406 | 3,819 | 24,004 | 10,499 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | 75,410 | - |
| <i>Total expenditures</i> | <u>447,406</u> | <u>3,819</u> | <u>99,414</u> | <u>10,499</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(213,656)</u> | <u>(3,819)</u> | <u>(43,136)</u> | <u>10,288</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers in | 78,000 | - | - | - |
| Operating transfers out | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>78,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | (135,656) | (3,819) | (43,136) | 10,288 |
| <i>Fund balance - beginning of year</i> | <u>110,619</u> | <u>16,067</u> | <u>296,090</u> | <u>94,199</u> |
| <i>Fund balance - end of year</i> | <u>\$ (25,037)</u> | <u>\$ 12,248</u> | <u>\$ 252,954</u> | <u>\$ 104,487</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-----------------------------|-----------------------|----------------------------------|------------------------------|----------------------|-------------------------|
| 467 | 470 | 472 | 478 | 479 | 480 |
| Legis- Artesia Meal Site | Legis- Morningside | Legis- Artesia Shooting Range | Legis- Big Brother/Sister | Lodger's Tax Fund | Legis- Appropriation |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 60,740 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 5,710 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 5,710 | - | 60,740 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 113,074 | - | - | - |
| - | - | 47,948 | - | 5,666 | - |
| - | - | - | - | - | - |
| - | - | (42,238) | - | 55,074 | - |
| - | - | - | - | - | - |
| - | - | 30,000 | - | - | - |
| - | - | - | - | - | - |
| - | - | 30,000 | - | - | - |
| - | - | (12,238) | - | 55,074 | - |
| 9,654 | 22,632 | 22,323 | 14,527 | 113,543 | 4,536 |
| <u>\$ 9,654</u> | <u>\$ 22,632</u> | <u>\$ 10,085</u> | <u>\$ 14,527</u> | <u>\$ 168,617</u> | <u>\$ 4,536</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, 2013

| | Special Revenue | | | |
|--|-----------------------------|-------------------------|-----------------------------------|-------------------------------------|
| | 483 | 485 | 486 | 487 |
| | Legis- Art Horse Council | Eddy County DWI Fund | 09 HIDTA Recovery Act Grant | Edward Byrne - Region VI ARRA |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | 409,922 | - | - |
| 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>409,922</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 423,123 | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>423,123</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(13,201)</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> | - | (13,201) | - | - |
| <i>Fund balance - beginning of year</i> | <u>9,219</u> | <u>5,103</u> | <u>10,099</u> | <u>31,516</u> |
| <i>Fund balance - end of year</i> | <u>\$ 9,219</u> | <u>\$ (8,098)</u> | <u>\$ 10,099</u> | <u>\$ 31,516</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | | |
|-------------------------|----------------|---|------------------------------|-----------------------------|-----------------|
| 489 | 490 | 495 | 496 | 497 | 500 |
| Secure Rural Schools | Traffic Safety | Local Law Enforcement Block Grant Fund | Region VI Cops Meth Grant | Edward Byrne - Region VI | Civil Emergency |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 21,507 | - | - | 45,165 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 67,060 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 21,507 | - | - | 45,165 | 67,060 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 256 | 15,017 | - | - | 60,014 | 441,629 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 256 | 15,017 | - | - | 60,014 | 441,629 |
| (256) | 6,490 | - | - | (14,849) | (374,569) |
| - | - | - | - | - | 365,000 |
| - | - | - | (25,000) | - | - |
| - | - | - | (25,000) | - | 365,000 |
| (256) | 6,490 | - | (25,000) | (14,849) | (9,569) |
| 2,624 | 8,198 | 24,495 | 25,475 | 86,204 | 44,548 |
| \$ 2,368 | \$ 14,688 | \$ 24,495 | \$ 475 | \$ 71,355 | \$ 34,979 |

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, 2013

| | Special Revenue | | | |
|--|--------------------------|------------------|-----------------------------------|-------------------------------|
| | 503 | 504 | 510 | 513 |
| | Hazmat Training Grant | HSEEP Grant | Civil Emergency Outreach Grant | VFD Firefighter Asst Grant |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | 5,779 |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,779</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | 14,449 |
| 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>14,449</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(8,670)</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> | - | - | - | (8,670) |
| <i>Fund balance - beginning of year</i> | <u>-</u> | <u>15,796</u> | <u>15,365</u> | <u>34,221</u> |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ 15,796</u> | <u>\$ 15,365</u> | <u>\$ 25,551</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | |
|-----------------|-------------------|------------------------------|------------------|---------------------|
| 519 | 520 | 522 | 523 | 525 |
| SHSGP Grant | WIPP Hazmat Grant | Legis- Consolidated Dispatch | Legis- Loop Road | Fire Excise Reserve |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 10,000 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| - | 21,200 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>21,200</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| - | (11,200) | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | (11,200) | - | - | - |
| - | 50,805 | 29,310 | 37,286 | 500,000 |
| <u>\$ -</u> | <u>\$ 39,605</u> | <u>\$ 29,310</u> | <u>\$ 37,286</u> | <u>\$ 500,000</u> |

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2013

| | Special Revenue | | |
|--|------------------------------------|-----------------|-----------------------|
| | 528 | 530 | 531 |
| | State Homeland Security Program | DWI Client Fees | DWI DARE Donations |
| <i>Revenues:</i> | | | |
| Taxes: | | | |
| Property | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - |
| Gasoline and motor vehicle | - | - | - |
| Other | - | - | - |
| Intergovernmental: | | | |
| Federal operating grants | - | - | - |
| Federal capital grants | - | - | - |
| State operating grants | 100,992 | 12,955 | 10,322 |
| State capital grants | - | - | - |
| Local sources | - | - | - |
| Charges for services | - | - | - |
| Licenses and fees | - | - | - |
| Miscellaneous | - | - | - |
| <i>Total revenues</i> | <u>100,992</u> | <u>12,955</u> | <u>10,322</u> |
| <i>Expenditures:</i> | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | 53,575 | 14,709 | 5,549 |
| Public works | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| Payments to subrecipients | - | - | - |
| Capital outlay | - | - | - |
| <i>Total expenditures</i> | <u>53,575</u> | <u>14,709</u> | <u>5,549</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>47,417</u> | <u>(1,754)</u> | <u>4,773</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> |
| <i>Net change in fund balance</i> | 47,417 | (1,754) | 4,773 |
| <i>Fund balance - beginning of year</i> | <u>(47,417)</u> | <u>7,893</u> | <u>4,082</u> |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ 6,139</u> | <u>\$ 8,855</u> |

The accompanying notes are an integral part of these financial statements

| 532 | 533 | 535 | 540 | 542 |
|-----------|------------|--------------------------------|---|-------------------------------|
| DWI Grant | DWI School | Sheriff Special Account-WCB | Southwest Border Prosecution Initiative | SSA Initiative - Detention |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 37,331 | - | - | 33,541 | - |
| - | - | - | - | - |
| - | - | - | - | 9,600 |
| - | - | - | - | - |
| - | - | (6,027) | - | - |
| 37,331 | - | (6,027) | 33,541 | 9,600 |
| - | - | - | - | - |
| 36,433 | 4,767 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 36,433 | 4,767 | - | - | - |
| 898 | (4,767) | (6,027) | 33,541 | 9,600 |
| - | - | - | - | 63,000 |
| - | - | - | - | - |
| - | - | - | - | 63,000 |
| 898 | (4,767) | (6,027) | 33,541 | 72,600 |
| 23,800 | 39,999 | 6,027 | 310,284 | - |
| \$ 24,698 | \$ 35,232 | \$ - | \$ 343,825 | \$ 72,600 |

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, 2013

| | Special Revenue | | |
|--|------------------------------------|--------------------|--------------------|
| | 550 | 551 | 552 |
| | Fire Excise Tax- Gross Receipts | Fire Excise- Queen | Fire Excise- Atoka |
| <i>Revenues:</i> | | | |
| Taxes: | | | |
| Property | \$ - | \$ - | \$ - |
| Gross receipts | 2,731,412 | - | - |
| Gasoline and motor vehicle | - | - | - |
| Other | - | - | - |
| Intergovernmental: | | | |
| Federal operating grants | - | - | - |
| Federal capital grants | - | - | - |
| State operating grants | - | 151,745 | 151,745 |
| State capital grants | - | - | - |
| Local sources | - | - | - |
| Charges for services | - | - | - |
| Licenses and fees | - | - | - |
| Miscellaneous | - | - | - |
| <i>Total revenues</i> | <u>2,731,412</u> | <u>151,745</u> | <u>151,745</u> |
| <i>Expenditures:</i> | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | 476,647 | 23,892 | 11,302 |
| Public works | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | - | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| Payments to subrecipients | - | - | - |
| Capital outlay | 301,053 | 34,182 | - |
| <i>Total expenditures</i> | <u>777,700</u> | <u>58,074</u> | <u>11,302</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>1,953,712</u> | <u>93,671</u> | <u>140,443</u> |
| <i>Other financing sources (uses):</i> | | | |
| Operating transfers in | - | - | - |
| Operating transfers out | (300,000) | - | - |
| <i>Total other financing sources (uses)</i> | <u>(300,000)</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | 1,653,712 | 93,671 | 140,443 |
| <i>Fund balance - beginning of year</i> | <u>4,065,350</u> | <u>219,941</u> | <u>294,233</u> |
| <i>Fund balance - end of year</i> | <u>\$ 5,719,062</u> | <u>\$ 313,612</u> | <u>\$ 434,676</u> |

The accompanying notes are an integral part of these financial statements

| <u>553</u> | <u>554</u> | <u>555</u> | <u>556</u> | <u>557</u> |
|------------------------------------|--------------------------------------|--------------------------|-----------------------------------|------------------------------------|
| <u>Fire Excise- Cottonwood</u> | <u>Fire Excise- Happy Valley</u> | <u>Fire Excise- Joel</u> | <u>Fire Excise- La Huerta</u> | <u>Fire Excise- Loco Hills</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 151,745 | 151,745 | 151,745 | 151,745 | 151,745 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>151,745</u> | <u>151,745</u> | <u>151,745</u> | <u>151,745</u> | <u>151,745</u> |
| - | - | - | - | - |
| 16,802 | 53,583 | 19,031 | 4,197 | 14,966 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 81,014 | 2,769 | - | - | 121,703 |
| <u>97,816</u> | <u>56,352</u> | <u>19,031</u> | <u>4,197</u> | <u>136,669</u> |
| 53,929 | 95,393 | 132,714 | 147,548 | 15,076 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 53,929 | 95,393 | 132,714 | 147,548 | 15,076 |
| 594,630 | 285,915 | 333,231 | 91,040 | 536,867 |
| <u>\$ 648,559</u> | <u>\$ 381,308</u> | <u>\$ 465,945</u> | <u>\$ 238,588</u> | <u>\$ 551,943</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, 2013

| | 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 | 151,745 | - | 151,745 | 92,905 |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>151,745</u> | <u>-</u> | <u>151,745</u> | <u>92,905</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 8,581 | - | 30,775 | 71,056 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | 324,225 | - | 38,717 | 16,485 |
| <i>Total expenditures</i> | <u>332,806</u> | <u>-</u> | <u>69,492</u> | <u>87,541</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(181,061)</u> | <u>-</u> | <u>82,253</u> | <u>5,364</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> | (181,061) | - | 82,253 | 5,364 |
| <i>Fund balance - beginning of year</i> | <u>537,335</u> | <u>115,809</u> | <u>514,049</u> | <u>133,812</u> |
| <i>Fund balance - end of year</i> | <u>\$ 356,274</u> | <u>\$ 115,809</u> | <u>\$ 596,302</u> | <u>\$ 139,176</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 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 75,873 | 75,873 | 151,745 | 440,235 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 75,873 | 75,873 | 151,745 | 440,235 | - | - |
| - | - | - | - | - | - |
| - | 6,566 | 6,282 | 2,450 | (855) | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 18,043 | 288,490 | - | - |
| - | 6,566 | 24,325 | 290,940 | (855) | - |
| 75,873 | 69,307 | 127,420 | 149,295 | 855 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 75,873 | 69,307 | 127,420 | 149,295 | 855 | - |
| 149,680 | 192,133 | 181,419 | 132,434 | 87,899 | 49,772 |
| \$ 225,553 | \$ 261,440 | \$ 308,839 | \$ 281,729 | \$ 88,754 | \$ 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, 2013

| | Special Revenue | | | |
|--|--------------------|---------------------------|-------------------------|------------------|
| | 608 | 612 | 623 | 624 |
| | Atoka VFD 07/08 | Happy Valley VFD 09/10 | Loco Hills VFD 07/08 | Otis 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 | - | 38,579 | - | - |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>38,579</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 45 | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | 37,956 | - | - |
| Interest | - | 578 | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | 5,342 | - |
| <i>Total expenditures</i> | <u>-</u> | <u>38,579</u> | <u>5,342</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>(5,342)</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> | <u>-</u> | <u>-</u> | <u>(5,342)</u> | <u>-</u> |
| <i>Fund balance - beginning of year</i> | <u>189,432</u> | <u>-</u> | <u>5,342</u> | <u>31,847</u> |
| <i>Fund balance - end of year</i> | <u>\$ 189,432</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,847</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, 2013

| | Special Revenue | | | |
|--|--------------------|-------------------------|---------------------------|----------------|
| | 645 | 646 | 647 | 648 |
| | Atoka VFD 10/11 | Cottonwood VFD 10/11 | Happy Valley VFD 10/11 | Joel 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 | - | (276) | (1,143) | (566) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | 19,381 | - |
| <i>Total expenditures</i> | <u>-</u> | <u>(276)</u> | <u>18,238</u> | <u>(566)</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>276</u> | <u>(18,238)</u> | <u>566</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> | - | 276 | (18,238) | 566 |
| <i>Fund balance - beginning of year</i> | <u>29,127</u> | <u>(276)</u> | <u>18,238</u> | <u>(410)</u> |
| <i>Fund balance - end of year</i> | <u>\$ 29,127</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 156</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 649 | 651 | 652 | 653 | 654 | 655 |
|------------------------|-------------------------|----------------|---------------------|--------------------|------------------------|
| La Huerta VFD 10/11 | Loco Hills VFD 10/11 | Otis VFD 10/11 | Malaga VFD 10/11 | Queen VFD 10/11 | Riverside VFD 10/11 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (625) | (366) | - | (942) | - | (583) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 14,770 | (449) | - | - | - |
| (625) | 14,404 | (449) | (942) | - | (583) |
| 625 | (14,404) | 449 | 942 | - | 583 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 625 | (14,404) | 449 | 942 | - | 583 |
| (601) | 19,577 | 67,408 | (942) | 16,025 | 13,727 |
| \$ 24 | \$ 5,173 | \$ 67,857 | \$ - | \$ 16,025 | \$ 14,310 |

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, 2013

| | Special Revenue | | | |
|--|--------------------------|------------------------------------|---------------------|-----------------------------|
| | 656 | 657 | 658 | 659 |
| | Sun Country VFD 10/11 | Administration Fire Funds 10/11 | EMS- Atoka 10/11 | EMS- Cottonwood 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 | (120) | 10,919 | - | 2,199 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>(120)</u> | <u>10,919</u> | <u>-</u> | <u>2,199</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>120</u> | <u>(10,919)</u> | <u>-</u> | <u>(2,199)</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> | 120 | (10,919) | - | (2,199) |
| <i>Fund balance - beginning of year</i> | <u>59,451</u> | <u>10,919</u> | <u>-</u> | <u>2,242</u> |
| <i>Fund balance - end of year</i> | <u>\$ 59,571</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 43</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, 2013

| | Special Revenue | | |
|--|---------------------|-------------------------|---------------------------|
| | 666 | 667 | 668 |
| | EMS- Queen 10/11 | EMS- Riverside 10/11 | EMS- Sun Country 10/11 |
| <i>Revenues:</i> | | | |
| Taxes: | | | |
| Property | - | - | - |
| Gross receipts | - | - | - |
| Gasoline and motor vehicle | - | - | - |
| Other | - | - | - |
| Intergovernmental: | | | |
| Federal operating grants | - | - | - |
| Federal capital grants | - | - | - |
| State operating grants | (1,994) | - | - |
| State capital grants | - | - | - |
| Local sources | - | - | - |
| Charges for services | - | - | - |
| Licenses and fees | - | - | - |
| Miscellaneous | - | - | - |
| <i>Total revenues</i> | <u>(1,994)</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> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(1,994)</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> |
| <i>Net change in fund balance</i> | (1,994) | - | - |
| <i>Fund balance - beginning of year</i> | <u>1,994</u> | <u>1,609</u> | <u>2,903</u> |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ 1,609</u> | <u>\$ 2,903</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 671 | 672 | 673 | 674 | 675 | 676 |
|--------------------|-------------------------|---------------------------|----------------|------------------------|-------------------------|
| Atoka VFD 11/12 | Cottonwood VFD 11/12 | Happy Valley VFD 11/12 | Joel VFD 11/12 | La Huerta VFD 11/12 | Loco Hills VFD 11/12 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (1,403) | - | - | 919 | 616,073 | 81 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | (613,482) | - |
| (1,403) | - | - | 919 | 2,591 | 81 |
| 1,403 | - | - | (919) | (2,591) | (81) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,403 | - | - | (919) | (2,591) | (81) |
| 30,470 | - | - | 1,031 | 46,105 | 118 |
| \$ 31,873 | \$ - | \$ - | \$ 112 | \$ 43,514 | \$ 37 |

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, 2013

| | Special Revenue | | | |
|--|------------------|------------------|-----------------|---------------------|
| | 677 | 678 | 679 | 680 |
| | Otis VFD 11/12 | Malaga VFD 11/12 | Queen VFD 11/12 | Riverside 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 | - | - | - | - |
| 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 | 292 | - | 534 | 273 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>292</u> | <u>-</u> | <u>534</u> | <u>273</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(292)</u> | <u>-</u> | <u>(534)</u> | <u>(273)</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>(292)</u> | <u>-</u> | <u>(534)</u> | <u>(273)</u> |
| <i>Fund balance - beginning of year</i> | <u>69,534</u> | <u>-</u> | <u>6,835</u> | <u>771</u> |
| <i>Fund balance - end of year</i> | <u>\$ 69,242</u> | <u>\$ -</u> | <u>\$ 6,301</u> | <u>\$ 498</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, 2013

| | Special Revenue | | | |
|--|------------------------|-------------------------|----------------|---------------------|
| | 687 | 688 | 689 | 690 |
| | EMS-La Huerta 11/12 | EMS-Loce Hills 11/12 | EMS-Otis 11/12 | EMS-Malaga 11/12 |
| <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 | - | - | 192 | 753 |
| 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>192</u> | <u>753</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>(192)</u> | <u>(753)</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> | - | - | (192) | (753) |
| <i>Fund balance - beginning of year</i> | <u>19</u> | <u>548</u> | <u>192</u> | <u>753</u> |
| <i>Fund balance - end of year</i> | <u>\$ 19</u> | <u>\$ 548</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| 691 | 692 | 693 | 750 | 751 | 752 |
|--------------------|------------------------|--------------------------|--------------------|-------------------------|---------------------------|
| EMS-Queen 11/12 | EMS-Riverside 11/12 | EMS-Sun Country 11/12 | Atoka VFD 12/13 | Cottonwood VFD 12/13 | Happy Valley VFD 12/13 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (1,800) | - | - | 145,422 | 145,422 | 78,253 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>(1,800)</u> | <u>-</u> | <u>-</u> | <u>145,422</u> | <u>145,422</u> | <u>78,253</u> |
| - | - | - | - | - | - |
| - | - | (270) | 137,999 | 105,095 | 85,050 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 70 | - |
| <u>-</u> | <u>-</u> | <u>(270)</u> | <u>137,999</u> | <u>105,165</u> | <u>85,050</u> |
| <u>(1,800)</u> | <u>-</u> | <u>270</u> | <u>7,423</u> | <u>40,257</u> | <u>(6,797)</u> |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>(1,800)</u> | <u>-</u> | <u>270</u> | <u>7,423</u> | <u>40,257</u> | <u>(6,797)</u> |
| <u>1,800</u> | <u>63</u> | <u>3,244</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ -</u> | <u>\$ 63</u> | <u>\$ 3,514</u> | <u>\$ 7,423</u> | <u>\$ 40,257</u> | <u>\$ (6,797)</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, 2013

| | Special Revenue | | | |
|--|------------------|------------------------|-------------------------|-----------------|
| | 753 | 754 | 755 | 756 |
| | Joel VFD 12/13 | La Huerta VFD 12/13 | Loco Hills VFD 12/13 | Otis VFD 12/13 |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | - | - | - | - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | 269,157 | 153,074 | 48,476 | 137,770 |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>269,157</u> | <u>153,074</u> | <u>48,476</u> | <u>137,770</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 173,551 | 96,928 | 56,130 | 128,758 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Payments to subrecipients | - | - | - | - |
| Capital outlay | 46,305 | - | - | - |
| <i>Total expenditures</i> | <u>219,856</u> | <u>96,928</u> | <u>56,130</u> | <u>128,758</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>49,301</u> | <u>56,146</u> | <u>(7,654)</u> | <u>9,012</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> | 49,301 | 56,146 | (7,654) | 9,012 |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ 49,301</u> | <u>\$ 56,146</u> | <u>\$ (7,654)</u> | <u>\$ 9,012</u> |

The accompanying notes are an integral part of these financial statements

Special Revenue

| <u>757</u> | <u>758</u> | <u>759</u> | <u>760</u> | <u>761</u> | <u>762</u> |
|-----------------------------|----------------------------|--------------------------------|----------------------------------|----------------------------|------------------------------|
| <u>Malaga VFD 12/13</u> | <u>Queen VFD 12/13</u> | <u>Riverside VFD 12/13</u> | <u>Sun Country VFD 12/13</u> | <u>Admin VFD 12/13</u> | <u>EMS - Atoka 12/13</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 48,476 | 48,476 | 48,476 | 153,074 | 68,885 | 3,104 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>48,476</u> | <u>48,476</u> | <u>48,476</u> | <u>153,074</u> | <u>68,885</u> | <u>3,104</u> |
| - | - | - | - | - | - |
| 30,594 | 55,872 | 56,561 | 50,008 | 81,152 | 1,225 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>30,594</u> | <u>55,872</u> | <u>56,561</u> | <u>50,008</u> | <u>81,152</u> | <u>1,225</u> |
| <u>17,882</u> | <u>(7,396)</u> | <u>(8,085)</u> | <u>103,066</u> | <u>(12,267)</u> | <u>1,879</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>17,882</u> | <u>(7,396)</u> | <u>(8,085)</u> | <u>103,066</u> | <u>(12,267)</u> | <u>1,879</u> |
| - | - | - | - | - | - |
| <u>\$ 17,882</u> | <u>\$ (7,396)</u> | <u>\$ (8,085)</u> | <u>\$ 103,066</u> | <u>\$ (12,267)</u> | <u>\$ 1,879</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, 2013

| | Special Revenue | | | |
|--|------------------------------|-----------------------------|---------------------|--------------------------|
| | 763 | 764 | 765 | 766 |
| | EMS - Cottonwood 12/13 | EMS - Happy Valley 12/13 | EMS - Joel 12/13 | EMS - La Huerta 12/13 |
| <i>Revenues:</i> | | | | |
| Taxes: | | | | |
| Property | - | - | - | - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | 5,018 | 7,000 |
| State capital grants | - | - | - | - |
| Local sources | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>5,018</u> | <u>7,000</u> |
| <i>Expenditures:</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 5,018 | 626 |
| 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>5,018</u> | <u>626</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,374</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> | - | - | - | 6,374 |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,374</u> |

The accompanying notes are an integral part of these financial statements

| Special Revenue | | | | |
|------------------------|------------------|--------------------|-----------------------|-------------------------|
| 767 | 768 | 769 | 771 | 772 |
| EMS - Loco Hills 12/13 | EMS - Otis 12/13 | EMS - Malaga 12/13 | EMS - Riverside 12/13 | EMS - Sun Country 12/13 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 3,143 | 7,039 | 7,012 | 3,500 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>3,143</u> | <u>7,039</u> | <u>7,012</u> | <u>3,500</u> | <u>-</u> |
| - | - | - | - | - |
| 2,327 | 2,803 | 6,916 | 3,500 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>2,327</u> | <u>2,803</u> | <u>6,916</u> | <u>3,500</u> | <u>-</u> |
| - | - | - | - | - |
| 816 | 4,236 | 96 | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| 816 | 4,236 | 96 | - | - |
| - | - | - | - | - |
| <u>\$ 816</u> | <u>\$ 4,236</u> | <u>\$ 96</u> | <u>\$ -</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, 2013

| | Capital Projects | | |
|--|--|------------------------------|----------------------------------|
| | 439 | 440 | 441 |
| | N. Eddy County Public Safety Reserve | Drug Rehab Center Reserve | Clerks 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 | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Public works | - | - | - |
| Health and welfare | - | - | - |
| Culture and recreation | - | (69,913) | - |
| Debt service: | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| Payments to subrecipients | - | - | - |
| Capital outlay | 200,775 | 133,931 | - |
| <i>Total expenditures</i> | <u>200,775</u> | <u>64,018</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(200,775)</u> | <u>(64,018)</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | |
| Operating transfers in | 200,775 | - | - |
| Operating transfers out | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>200,775</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | (64,018) | - |
| <i>Fund balance - beginning of year</i> | <u>1</u> | <u>132,687</u> | <u>4,839</u> |
| <i>Fund balance - end of year</i> | <u>\$ 1</u> | <u>\$ 68,669</u> | <u>\$ 4,839</u> |

The accompanying notes are an integral part of these financial statements

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, 2013

| | Capital Projects | | Total Nonmajor Government Funds |
|--|------------------------------------|------------------|------------------------------------|
| | 464 | 537 | |
| | Administration Building Remodel | Storage Facility | |
| <i>Revenues:</i> | | | |
| Taxes: | | | |
| Property | - | - | 307,841 |
| Gross receipts | - | - | 5,054,032 |
| Gasoline and motor vehicle | - | - | 5,116,918 |
| Other | - | - | 103,459 |
| Intergovernmental: | | | |
| Federal operating grants | - | - | 757,679 |
| Federal capital grants | - | - | - |
| State operating grants | - | - | 4,399,863 |
| State capital grants | - | - | - |
| Local sources | - | - | - |
| Charges for services | - | - | 486,020 |
| Licenses and fees | - | - | 816,947 |
| Miscellaneous | - | - | 118,432 |
| <i>Total revenues</i> | - | - | 17,161,191 |
| <i>Expenditures:</i> | | | |
| Current: | | | |
| General government | 190,964 | - | 1,367,509 |
| Public safety | - | - | 4,427,423 |
| Public works | - | 30,188 | 79,627 |
| Health and welfare | - | - | 6,404,380 |
| Culture and recreation | - | - | (42,033) |
| Debt service: | | | |
| Principal | - | - | 466,308 |
| Interest | - | - | 578 |
| Payments to subrecipients | - | - | - |
| Capital outlay | (190,964) | - | 2,379,391 |
| <i>Total expenditures</i> | - | 30,188 | 15,083,183 |
| <i>Excess (deficiency) of revenues over expenditures</i> | - | (30,188) | 2,078,008 |
| <i>Other financing sources (uses):</i> | | | |
| Operating transfers in | - | 500,000 | 1,415,379 |
| Operating transfers out | - | - | (325,000) |
| <i>Total other financing sources (uses)</i> | - | 500,000 | 1,090,379 |
| <i>Net change in fund balance</i> | - | 469,812 | 3,168,387 |
| <i>Fund balance - beginning of year</i> | - | 500,000 | 24,477,992 |
| <i>Fund balance - end of year</i> | \$ - | \$ 969,812 | \$ 27,646,379 |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-1

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, 2013

| | 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 | 29,133 | (867) |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>30,000</u> | <u>30,000</u> | <u>29,133</u> | <u>(867)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 49,440 | 49,440 | 49,440 | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>49,440</u> | <u>49,440</u> | <u>49,440</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(19,440)</u> | <u>(19,440)</u> | <u>(20,307)</u> | <u>(867)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 19,440 | 19,440 | - | (19,440) |
| Operating transfers in (out) | - | - | 19,500 | 19,500 |
| <i>Total other financing sources (uses)</i> | <u>19,440</u> | <u>19,440</u> | <u>19,500</u> | <u>60</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (807) | (807) |
| <i>Fund balance - beginning of year</i> | - | - | 4,217 | 4,217 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,410</u> | <u>\$ 3,410</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (807) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (807)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-2

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, 2013

| | 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 | 17,186 | 25,190 | 21,601 | 3,589 |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>17,186</u> | <u>25,190</u> | <u>21,601</u> | <u>3,589</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(17,036)</u> | <u>(25,040)</u> | <u>(21,601)</u> | <u>3,439</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 17,036 | 25,040 | - | (25,040) |
| Operating transfers in (out) | - | - | 25,104 | 25,104 |
| <i>Total other financing sources (uses)</i> | <u>17,036</u> | <u>25,040</u> | <u>25,104</u> | <u>64</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 3,503 | 3,503 |
| <i>Fund balance - beginning of year</i> | - | - | 22,651 | 22,651 |
| <i>Fund balance - end of year</i> | \$ - | \$ - | \$ 26,154 | \$ 26,154 |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 3,503 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for culture and recreation | | | (613) | |
| Net change in fund balance (GAAP basis) | | | \$ 2,890 | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-3

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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|------------------|------------------|-------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | 1,100,000 | 1,700,000 | 2,103,785 | 403,785 |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | 525,000 | 700,000 | 448,263 | (251,737) |
| Charges for services | - | - | 6,500 | 6,500 |
| Licenses and fees | 250,000 | 250,000 | 681,314 | 431,314 |
| Miscellaneous | - | - | 412 | 412 |
| <i>Total revenues</i> | <u>1,875,000</u> | <u>2,650,000</u> | <u>3,240,274</u> | <u>590,274</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | 1,747,319 | 2,366,319 | 1,956,767 | 409,552 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principal | 560,000 | 560,000 | 440,517 | 119,483 |
| Interest | - | - | - | - |
| Capital outlay | 20,000 | 20,000 | 32,524 | (12,524) |
| <i>Total expenditures</i> | <u>2,327,319</u> | <u>2,946,319</u> | <u>2,429,808</u> | <u>516,511</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(452,319)</u> | <u>(296,319)</u> | <u>810,466</u> | <u>1,106,785</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 452,319 | 296,319 | - | (296,319) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>452,319</u> | <u>296,319</u> | <u>-</u> | <u>(296,319)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 810,466 | 810,466 |
| <i>Fund balance - beginning of year</i> | - | - | 2,194,920 | 2,194,920 |
| <i>Fund balance - end of year</i> | \$ - | \$ - | \$ 3,005,386 | \$ 3,005,386 |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 810,466 | |
| Adjustments to revenues for licenses and permits and gross receipts taxes | | | 242,278 | |
| Adjustments to expenditures for public safety | | | 144,934 | |
| Net change in fund balance (GAAP basis) | | | \$ 1,197,678 | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-4

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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|------------------|--------------------|---------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | 2,920,000 | 3,444,972 | 4,661,174 | 1,216,202 |
| Gasoline and motor vehicle | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | 94,967 | 94,967 |
| <i>Total revenues</i> | <u>2,920,000</u> | <u>3,444,972</u> | <u>4,756,141</u> | <u>1,311,169</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | 3,753,972 | 4,686,364 | 4,317,804 | 368,560 |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>3,753,972</u> | <u>4,686,364</u> | <u>4,317,804</u> | <u>368,560</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(833,972)</u> | <u>(1,241,392)</u> | <u>438,337</u> | <u>1,679,729</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 833,972 | 1,241,392 | - | (1,241,392) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>833,972</u> | <u>1,241,392</u> | <u>-</u> | <u>(1,241,392)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 438,337 | 438,337 |
| <i>Fund balance - beginning of year</i> | - | - | 2,504,832 | 2,504,832 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,943,169</u> | <u>\$ 2,943,169</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 438,337 | |
| Adjustments to revenues for motor vehicle and gasoline taxes accrual | | | 455,744 | |
| No adjustments to expenditures | | | (8,963) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 885,118</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-5

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, 2013

| | 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> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 968 | 968 |
| <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-6

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, 2013

| | 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 | - | - | 10,151 | 10,151 |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>10,151</u> | <u>10,151</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>10,151</u> | <u>10,151</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>10,151</u> | <u>10,151</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>\$ 10,151</u> | <u>\$ 10,151</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 10,151 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 10,151</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-7

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, 2013

| | 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 | - | - | 1,849 | 1,849 |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>1,849</u> | <u>1,849</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 6,176 | - | 6,176 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>6,176</u> | <u>-</u> | <u>6,176</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(6,176)</u> | <u>1,849</u> | <u>8,025</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 6,176 | - | (6,176) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>6,176</u> | <u>-</u> | <u>(6,176)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 1,849 | 1,849 |
| <i>Fund balance - beginning of year</i> | - | - | 6,176 | 6,176 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,025</u> | <u>\$ 8,025</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,849 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 1,849</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-8

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, 2013

| | 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 | - | - | 2,834 | 2,834 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>2,834</u> | <u>2,834</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 20,000 | 22,003 | - | 22,003 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>20,000</u> | <u>22,003</u> | <u>-</u> | <u>22,003</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(20,000)</u> | <u>(22,003)</u> | <u>2,834</u> | <u>24,837</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 20,000 | 22,003 | - | (22,003) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>20,000</u> | <u>22,003</u> | <u>-</u> | <u>(22,003)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 2,834 | 2,834 |
| <i>Fund balance - beginning of year</i> | - | - | 22,003 | 22,003 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,837</u> | <u>\$ 24,837</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 2,834 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 2,834</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-9

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, 2013

| | 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 | - | - | 1,544 | 1,544 |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>1,544</u> | <u>1,544</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 5,000 | 5,317 | - | 5,317 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>5,000</u> | <u>5,317</u> | <u>-</u> | <u>5,317</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(5,000)</u> | <u>(5,317)</u> | <u>1,544</u> | <u>6,861</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 5,000 | 5,317 | - | (5,317) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>5,000</u> | <u>5,317</u> | <u>-</u> | <u>(5,317)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 1,544 | 1,544 |
| <i>Fund balance - beginning of year</i> | - | - | 5,317 | 5,317 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,861</u> | <u>\$ 6,861</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,544 | |
| Adjustments to revenue for receiveables accrual | | | 750 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 2,294</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-10

Eddy County

Loco Hills Fire - "412"

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

| | 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 | - | - | 4,749 | 4,749 |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>4,749</u> | <u>4,749</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>4,749</u> | <u>4,749</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>4,749</u> | <u>4,749</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>\$ 4,749</u> | <u>\$ 4,749</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 4,749 | |
| Adjustments to revenue for receivables accrual | | | 500 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 5,249</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, 2013

| | 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 | - | - | 1,540 | 1,540 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>1,540</u> | <u>1,540</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 8,000 | 8,647 | 3,100 | 5,547 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>8,000</u> | <u>8,647</u> | <u>3,100</u> | <u>5,547</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(8,000)</u> | <u>(8,647)</u> | <u>(1,560)</u> | <u>7,087</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 8,000 | 8,647 | - | (8,647) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>8,000</u> | <u>8,647</u> | <u>-</u> | <u>(8,647)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (1,560) | (1,560) |
| <i>Fund balance - beginning of year</i> | - | - | 8,647 | 8,647 |
| <i>Fund balance - end of year</i> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>7,087</u> | \$ <u>7,087</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,560) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | \$ <u>(1,560)</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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|------------------|----------------|---------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ 243,525 | \$ 250,000 | \$ 307,841 | \$ 57,841 |
| 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>243,525</u> | <u>250,000</u> | <u>307,841</u> | <u>57,841</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 220,000 | 220,000 | 112,702 | 107,298 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | 30,000 | 30,000 | 43,630 | (13,630) |
| <i>Total expenditures</i> | <u>250,000</u> | <u>250,000</u> | <u>156,332</u> | <u>93,668</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(6,475)</u> | <u>-</u> | <u>151,509</u> | <u>151,509</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 6,475 | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>6,475</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 151,509 | 151,509 |
| <i>Fund balance - beginning of year</i> | - | - | 938,292 | 938,292 |
| <i>Fund balance - end of year</i> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>1,089,801</u> | \$ <u>1,089,801</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 151,509 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for payables | | | (51,179) | |
| Net change in fund balance (GAAP basis) | | | \$ <u>100,330</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-13

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, 2013

| | 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>136</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(136)</u> | <u>(136)</u> | <u>-</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> | - | - | (136) | (136) |
| <i>Fund balance - beginning of year</i> | - | - | 136 | 136 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (136) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (136)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-14

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, 2013

| | 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>1,664</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(1,664)</u> | <u>(1,664)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 1,664 | - | (1,664) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>1,664</u> | <u>-</u> | <u>(1,664)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (1,664) | (1,664) |
| <i>Fund balance - beginning of year</i> | - | - | 1,664 | 1,664 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,664) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,664)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-15

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, 2013

| | 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 | - | - | 51 | 51 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>51</u> | <u>51</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 6,322 | - | 6,322 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>6,322</u> | <u>-</u> | <u>6,322</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(6,322)</u> | <u>51</u> | <u>6,373</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 6,322 | - | (6,322) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>6,322</u> | <u>-</u> | <u>(6,322)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 51 | 51 |
| <i>Fund balance - beginning of year</i> | - | - | 6,322 | 6,322 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,373</u> | <u>\$ 6,373</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 51 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 51</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-16

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, 2013

| | 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 | - | 7,806 | - | 7,806 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>7,806</u> | <u>-</u> | <u>7,806</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(7,806)</u> | <u>-</u> | <u>7,806</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 7,806 | - | (7,806) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>7,806</u> | <u>-</u> | <u>(7,806)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 7,806 | 7,806 |
| <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) | | | \$ - | |
| 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-17

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, 2013

| | 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 | - | - | (2,430) | (2,430) |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>(2,430)</u> | <u>(2,430)</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>(2,430)</u> | <u>(2,430)</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> | - | - | (2,430) | (2,430) |
| <i>Fund balance - beginning of year</i> | - | - | 2,430 | 2,430 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,430) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,430)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-18

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, 2013

| | 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 | 7,933 | 5,944 | 2,679 | 3,265 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,933</u> | <u>5,944</u> | <u>2,679</u> | <u>3,265</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(7,933)</u> | <u>(5,944)</u> | <u>(2,679)</u> | <u>3,265</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 7,933 | 5,944 | - | (5,944) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>7,933</u> | <u>5,944</u> | <u>-</u> | <u>(5,944)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (2,679) | (2,679) |
| <i>Fund balance - beginning of year</i> | - | - | 5,944 | 5,944 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,265</u> | <u>\$ 3,265</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,679) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,679)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-19

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, 2013

| | 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 | 401,529 | 386,091 | (15,438) |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>317,848</u> | <u>401,529</u> | <u>386,091</u> | <u>(15,438)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 324,098 | 401,529 | 357,720 | 43,809 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | 22,654 | (22,654) |
| <i>Total expenditures</i> | <u>324,098</u> | <u>401,529</u> | <u>380,374</u> | <u>21,155</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(6,250)</u> | <u>-</u> | <u>5,717</u> | <u>5,717</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 6,250 | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>6,250</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 5,717 | 5,717 |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - reclassification (Note 19)</i> | - | - | 61,864 | 61,864 |
| <i>Fund balance - beginning of year as reclassified</i> | - | - | 61,864 | 61,864 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 67,581</u> | <u>\$ 67,581</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 5,717 | |
| Adjustments to revenues for federal grants | | | (134,137) | |
| Adjustments to expenditures for supplies and payroll expenditures | | | (18,386) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (146,806)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-20

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, 2013

| | 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 | - | 2,954 | 2,107 | 847 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>2,954</u> | <u>2,107</u> | <u>847</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(2,954)</u> | <u>(2,107)</u> | <u>847</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 2,954 | - | (2,954) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>2,954</u> | <u>-</u> | <u>(2,954)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (2,107) | (2,107) |
| <i>Fund balance - beginning of year</i> | - | - | 2,954 | 2,954 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 847</u> | <u>\$ 847</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,107) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,107)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-21

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, 2013

| | 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 | - | 5,296 | 4,431 | 865 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>5,296</u> | <u>4,431</u> | <u>865</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(5,296)</u> | <u>(4,431)</u> | <u>865</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 5,296 | - | (5,296) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>5,296</u> | <u>-</u> | <u>(5,296)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (4,431) | (4,431) |
| <i>Fund balance - beginning of year</i> | - | - | 5,296 | 5,296 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 865</u> | <u>\$ 865</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (4,431) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (4,431)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-22

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, 2013

| | 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 | 2,672 | 5,600 | 8,228 | 2,628 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>2,672</u> | <u>5,600</u> | <u>8,228</u> | <u>2,628</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 67,414 | 102,167 | 30,306 | 71,861 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>67,414</u> | <u>102,167</u> | <u>30,306</u> | <u>71,861</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(64,742)</u> | <u>(96,567)</u> | <u>(22,078)</u> | <u>74,489</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 64,742 | 96,567 | - | (96,567) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>64,742</u> | <u>96,567</u> | <u>-</u> | <u>(96,567)</u> |
| <i>Net change in fund balance</i> | - | - | (22,078) | (22,078) |
| <i>Fund balance - beginning of year</i> | - | - | 404,943 | 404,943 |
| <i>Fund balance - end of year</i> | \$ - | \$ - | \$ 382,865 | \$ 382,865 |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (22,078) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | \$ (22,078) | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-23

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, 2013

| | 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 | 92,323 | 40,323 |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>52,000</u> | <u>52,000</u> | <u>92,323</u> | <u>40,323</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 32,585 | 32,585 | 24,044 | 8,541 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | 18,311 | 24,311 | 23,129 | 1,182 |
| <i>Total expenditures</i> | <u>50,896</u> | <u>56,896</u> | <u>47,173</u> | <u>9,723</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>1,104</u> | <u>(4,896)</u> | <u>45,150</u> | <u>50,046</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (1,104) | 4,896 | - | (4,896) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(1,104)</u> | <u>4,896</u> | <u>-</u> | <u>(4,896)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 45,150 | 45,150 |
| <i>Fund balance - beginning of year</i> | - | - | 272,683 | 272,683 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 317,833</u> | <u>\$ 317,833</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 45,150 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for general government | | | 135 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 45,285</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-24

Eddy County

EMS - Malaga Special Revenue Fund - "431"

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

| | 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 | - | - | 50 | 50 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>50</u> | <u>50</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>50</u> | <u>50</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>50</u> | <u>50</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>\$ 50</u> | <u>\$ 50</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 50 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 50</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-25

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, 2013

| | 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 | 9,000 | 8,764 | (236) |
| <i>Total revenues</i> | <u>6,000</u> | <u>9,000</u> | <u>8,764</u> | <u>(236)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 5,150 | 5,150 | 3,607 | 1,543 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>5,150</u> | <u>5,150</u> | <u>3,607</u> | <u>1,543</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>850</u> | <u>3,850</u> | <u>5,157</u> | <u>1,307</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (850) | (3,850) | - | 3,850 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(850)</u> | <u>(3,850)</u> | <u>-</u> | <u>3,850</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 5,157 | 5,157 |
| <i>Fund balance - beginning of year</i> | - | - | 18,401 | 18,401 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 23,558</u> | <u>\$ 23,558</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 5,157 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 5,157</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-26

Eddy County

Malaga Fire Special Revenue Fund "433"

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

| | 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 | - | - | 4,714 | 4,714 |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>4,714</u> | <u>4,714</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>4,714</u> | <u>4,714</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>4,714</u> | <u>4,714</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>\$ 4,714</u> | <u>\$ 4,714</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 4,714 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 4,714</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, 2013

| | 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 | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>650,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | 166,998 | 259,348 | 255,430 | 3,918 |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>166,998</u> | <u>259,348</u> | <u>255,430</u> | <u>3,918</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>483,002</u> | <u>(259,348)</u> | <u>(255,430)</u> | <u>3,918</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (483,002) | 259,348 | - | (259,348) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(483,002)</u> | <u>259,348</u> | <u>-</u> | <u>(259,348)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (255,430) | (255,430) |
| <i>Fund balance - beginning of year</i> | - | - | 1,497,837 | 1,497,837 |
| <i>Fund balance - end of year</i> | \$ - | \$ - | \$ 1,242,407 | \$ 1,242,407 |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (255,430) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for health and welfare | | | 1,815 | |
| Net change in fund balance (GAAP basis) | | | \$ (253,615) | |

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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|------------------|------------------|-------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Gasoline and motor vehicle | - | - | - | - |
| Other | 27,296 | 22,140 | 30,918 | 8,778 |
| Intergovernmental: | | | | |
| Federal operating grants | - | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| State capital grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | 113,180 | 91,827 | 104,696 | 12,869 |
| Miscellaneous | 430 | 440 | 495 | 55 |
| <i>Total revenues</i> | <u>140,906</u> | <u>114,407</u> | <u>136,109</u> | <u>21,702</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | 248,297 | 248,897 | 246,389 | 2,508 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>248,297</u> | <u>248,897</u> | <u>246,389</u> | <u>2,508</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(107,391)</u> | <u>(134,490)</u> | <u>(110,280)</u> | <u>24,210</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 107,391 | 490 | - | (490) |
| Operating transfers in (out) | - | 134,000 | 134,000 | - |
| <i>Total other financing sources (uses)</i> | <u>107,391</u> | <u>134,490</u> | <u>134,000</u> | <u>(490)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | 23,720 | 23,720 |
| <i>Fund balance - beginning of year</i> | - | - | 49,243 | 49,243 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 72,963</u> | <u>\$ 72,963</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 23,720 | |
| Adjustments to revenue for license and fees accrual | | | 11,066 | |
| Adjustments to expenditures for general government | | | 4,411 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 39,197</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, 2013

| | 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 | - | - | 9,713 | 9,713 |
| Charges for services | - | 9,713 | - | (9,713) |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>9,713</u> | <u>9,713</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 9,934 | 9,934 | - |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>9,934</u> | <u>9,934</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(221)</u> | <u>(221)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 221 | - | (221) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>221</u> | <u>-</u> | <u>(221)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | (221) | (221) |
| <i>Fund balance - beginning of year</i> | - | - | 221 | 221 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</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

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, 2013

| | 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 | 48,800 | 50,600 | 1,800 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>47,000</u> | <u>48,800</u> | <u>50,600</u> | <u>1,800</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 28,800 | 28,800 | 27,152 | 1,648 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 20,000 | 20,000 | 7,538 | 12,462 |
| <i>Total expenditures</i> | <u>48,800</u> | <u>48,800</u> | <u>34,690</u> | <u>14,110</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(1,800)</u> | <u>-</u> | <u>15,910</u> | <u>15,910</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 1,800 | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>1,800</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | 15,910 | 15,910 |
| <i>Fund balance - beginning of year</i> | - | - | 82 | 82 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 15,992</u> | <u>\$ 15,992</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 15,910 | |
| No adjustments to revenues | | | 50,000 | |
| No adjustments to expenditures | | | (12,381) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 53,529</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-31

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, 2013

| | 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 | 240,000 | 233,750 | (6,250) |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>200,000</u> | <u>240,000</u> | <u>233,750</u> | <u>(6,250)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 317,315 | 317,315 | 483,525 | (166,210) |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>317,315</u> | <u>317,315</u> | <u>483,525</u> | <u>(166,210)</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(117,315)</u> | <u>(77,315)</u> | <u>(249,775)</u> | <u>(172,460)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 117,315 | (685) | - | 685 |
| Operating transfers in (out) | - | 78,000 | 78,000 | - |
| <i>Total other financing sources (uses)</i> | <u>117,315</u> | <u>77,315</u> | <u>78,000</u> | <u>685</u> |
| <i>Net change in fund balance</i> | - | - | (171,775) | (171,775) |
| <i>Fund balance - beginning of year</i> | - | - | 146,738 | 146,738 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (25,037)</u> | <u>\$ (25,037)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (171,775) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 36,119 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (135,656)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-32

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, 2013

| | 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 | 39,068 | - | (39,068) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>20,000</u> | <u>39,068</u> | <u>-</u> | <u>(39,068)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 39,068 | 39,068 | 3,819 | 35,249 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>39,068</u> | <u>39,068</u> | <u>3,819</u> | <u>35,249</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(19,068)</u> | <u>-</u> | <u>(3,819)</u> | <u>(3,819)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 19,068 | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>19,068</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | (3,819) | (3,819) |
| <i>Fund balance - beginning of year</i> | - | - | 16,067 | 16,067 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,248</u> | <u>\$ 12,248</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (3,819) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (3,819)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-33

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, 2013

| | 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 | 48,000 | 48,000 | - |
| Licenses and fees | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | 4,200 | 300 | 278 | (22) |
| <i>Total revenues</i> | <u>64,890</u> | <u>48,300</u> | <u>48,278</u> | <u>(22)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 44,558 | 44,558 | 24,003 | 20,555 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 50,000 | 75,000 | 73,565 | 1,435 |
| <i>Total expenditures</i> | <u>94,558</u> | <u>119,558</u> | <u>97,568</u> | <u>21,990</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(29,668)</u> | <u>(71,258)</u> | <u>(49,290)</u> | <u>21,968</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 29,668 | 71,258 | - | (71,258) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>29,668</u> | <u>71,258</u> | <u>-</u> | <u>(71,258)</u> |
| <i>Net change in fund balance</i> | - | - | (49,290) | (49,290) |
| <i>Fund balance - beginning of year</i> | - | - | 296,089 | 296,089 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 246,799</u> | <u>\$ 246,799</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (49,290) | |
| No adjustments to revenues | | | 8,000 | |
| No adjustments to expenditures | | | (1,846) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (43,136)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-34

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, 2013

| | 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 | - | 21,000 | 18,056 | (2,944) |
| Licenses and fees | - | - | - | - |
| Cigarette tax | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>21,000</u> | <u>18,056</u> | <u>(2,944)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 45,914 | 45,914 | 10,233 | 35,681 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>45,914</u> | <u>45,914</u> | <u>10,233</u> | <u>35,681</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(45,914)</u> | <u>(24,914)</u> | <u>7,823</u> | <u>32,737</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 45,914 | 24,914 | - | (24,914) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>45,914</u> | <u>24,914</u> | <u>-</u> | <u>(24,914)</u> |
| <i>Net change in fund balance</i> | - | - | 7,823 | 7,823 |
| <i>Fund balance - beginning of year</i> | - | - | 94,200 | 94,200 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 102,023</u> | <u>\$ 102,023</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 7,823 | |
| Adjustments to revenue for receivable accruals | | | 2,731 | |
| Adjustments to expenditures for public safety | | | (266) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 10,288</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-35

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, 2013

| | 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-36

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, 2013

| | 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-37

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, 2013

| | 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 | - | 5,710 | 5,710 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>5,710</u> | <u>5,710</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 5,710 | - | 5,710 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 117,449 | 113,074 | 4,375 |
| <i>Total expenditures</i> | <u>-</u> | <u>123,159</u> | <u>113,074</u> | <u>10,085</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(117,449)</u> | <u>(107,364)</u> | <u>10,085</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 117,449 | - | (117,449) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>117,449</u> | <u>-</u> | <u>(117,449)</u> |
| <i>Net change in fund balance</i> | - | - | (107,364) | (107,364) |
| <i>Fund balance - beginning of year</i> | - | - | 87,449 | 87,449 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (19,915)</u> | <u>\$ (19,915)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (107,364) | |
| Adjustments to revenue for state operating grants | | | 30,000 | |
| Adjustments to expenditures for capital outlay | | | 65,126 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (12,238)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-38

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, 2013

| | 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-39

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, 2013

| | 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 | 39,140 | 45,514 | 6,374 |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>45,000</u> | <u>39,140</u> | <u>45,514</u> | <u>6,374</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | 39,140 | 41,225 | 5,666 | 35,559 |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>39,140</u> | <u>41,225</u> | <u>5,666</u> | <u>35,559</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>5,860</u> | <u>(2,085)</u> | <u>39,848</u> | <u>41,933</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,860) | 2,085 | - | (2,085) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(5,860)</u> | <u>2,085</u> | <u>-</u> | <u>(2,085)</u> |
| <i>Net change in fund balance</i> | - | - | 39,848 | 39,848 |
| <i>Fund balance - beginning of year</i> | - | - | 113,543 | 113,543 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 153,391</u> | <u>\$ 153,391</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 39,848 | |
| Adjustments to revenue for tax accruals | | | 15,226 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 55,074</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-40

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, 2013

| | 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-41

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, 2013

| | 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-42

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, 2013

| | 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 | 397,646 | 409,922 | 12,276 |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>407,864</u> | <u>397,646</u> | <u>409,922</u> | <u>12,276</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 397,646 | 397,646 | 379,767 | 17,879 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>397,646</u> | <u>397,646</u> | <u>379,767</u> | <u>17,879</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>10,218</u> | <u>-</u> | <u>30,155</u> | <u>30,155</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (10,218) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(10,218)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | 30,155 | 30,155 |
| <i>Fund balance - beginning of year</i> | - | - | 11,991 | 11,991 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 42,146</u> | <u>\$ 42,146</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 30,155 | |
| No adjustments to revenue | | | - | |
| Adjustments to expenditures for public safety | | | (43,356) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (13,201)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-43

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, 2013

| | 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 | - | - | - | - |
| 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> | - | - | 10,099 | 10,099 |
| <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) | | | \$ - | |
| No adjustments to revenue | | | - | |
| 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-44

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, 2013

| | 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> | - | - | 31,516 | 31,516 |
| <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) | | | \$ - | |
| 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-45

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, 2013

| | 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 | - | 2,624 | 256 | 2,368 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>2,624</u> | <u>256</u> | <u>2,368</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(2,624)</u> | <u>(256)</u> | <u>2,368</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 2,624 | - | (2,624) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>2,624</u> | <u>-</u> | <u>(2,624)</u> |
| <i>Net change in fund balance</i> | - | - | (256) | (256) |
| <i>Fund balance - beginning of year</i> | - | - | 2,624 | 2,624 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,368</u> | <u>\$ 2,368</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (256) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (256)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-46

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, 2013

| | 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 | 23,401 | 15,173 | (8,228) |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>27,000</u> | <u>23,401</u> | <u>15,173</u> | <u>(8,228)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 15,943 | 15,943 | 15,017 | 926 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>15,943</u> | <u>15,943</u> | <u>15,017</u> | <u>926</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>11,057</u> | <u>7,458</u> | <u>156</u> | <u>(7,302)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (11,057) | (7,458) | - | 7,458 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(11,057)</u> | <u>(7,458)</u> | <u>-</u> | <u>7,458</u> |
| <i>Net change in fund balance</i> | - | - | 156 | 156 |
| <i>Fund balance - beginning of year</i> | - | - | 8,199 | 8,199 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,355</u> | <u>\$ 8,355</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 156 | |
| Adjustments to revenue for federal operating grants | | | 6,334 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 6,490</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-47

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, 2013

| | 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-48

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, 2013

| | 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> | - | - | 25,475 | 25,475 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 475</u> | <u>\$ 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-49

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, 2013

| | 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 | 65,100 | 63,926 | (1,174) |
| 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>65,100</u> | <u>63,926</u> | <u>(1,174)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 100,400 | 65,100 | 60,198 | 4,902 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>100,400</u> | <u>65,100</u> | <u>60,198</u> | <u>4,902</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(46,584)</u> | <u>-</u> | <u>3,728</u> | <u>3,728</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 46,584 | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>46,584</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | 3,728 | 3,728 |
| <i>Fund balance - beginning of year</i> | - | - | 67,626 | 67,626 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 71,354</u> | <u>\$ 71,354</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 3,728 | |
| Adjustments to revenues for public safety grant | | | (18,761) | |
| Adjustments to expenditures for public safety | | | 184 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (14,849)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-50

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, 2013

| | 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 | 96,525 | 67,060 | (29,465) |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>91,520</u> | <u>96,525</u> | <u>67,060</u> | <u>(29,465)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 448,778 | 449,578 | 434,605 | 14,973 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>448,778</u> | <u>449,578</u> | <u>434,605</u> | <u>14,973</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(357,258)</u> | <u>(353,053)</u> | <u>(367,545)</u> | <u>(14,492)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 357,258 | (11,947) | - | 11,947 |
| Operating transfers in (out) | - | 365,000 | 365,000 | - |
| <i>Total other financing sources (uses)</i> | <u>357,258</u> | <u>353,053</u> | <u>365,000</u> | <u>11,947</u> |
| <i>Net change in fund balance</i> | - | - | (2,545) | (2,545) |
| <i>Fund balance - beginning of year</i> | - | - | 53,640 | 53,640 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 51,095</u> | <u>\$ 51,095</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,545) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (7,024) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (9,569)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-51

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, 2013

| | 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 | - | - | - |
| Federal capital grants | - | - | - | - |
| State operating grants | - | - | - | - |
| State capital grants | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>72,770</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>72,770</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (72,770) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(72,770)</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-52

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, 2013

| | 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-53

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, 2013

| | 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-54

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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|---------------|-------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ - | \$ - | \$ - |
| Gross receipts | - | - | - | - |
| Oil and gas | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| State operating grants | 75,000 | 75,000 | 5,779 | (69,221) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>75,000</u> | <u>75,000</u> | <u>5,779</u> | <u>(69,221)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 75,000 | 75,000 | 14,449 | 60,551 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>75,000</u> | <u>75,000</u> | <u>14,449</u> | <u>60,551</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>(8,670)</u> | <u>(8,670)</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> | - | - | (8,670) | (8,670) |
| <i>Fund balance - beginning of year</i> | - | - | 34,221 | 34,221 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 25,551</u> | <u>\$ 25,551</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (8,670) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (8,670)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-55

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, 2013

| | 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 | 19,275 | - | - | - |
| State capital grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>19,275</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>19,275</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (19,275) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(19,275)</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-56

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, 2013

| | 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 | 10,000 | 5,000 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>5,000</u> | <u>10,000</u> | <u>5,000</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 50,000 | 55,805 | 21,200 | 34,605 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>50,000</u> | <u>55,805</u> | <u>21,200</u> | <u>34,605</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(45,000)</u> | <u>(50,805)</u> | <u>(11,200)</u> | <u>39,605</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 45,000 | 50,805 | - | (50,805) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>45,000</u> | <u>50,805</u> | <u>-</u> | <u>(50,805)</u> |
| <i>Net change in fund balance</i> | - | - | (11,200) | (11,200) |
| <i>Fund balance - beginning of year</i> | - | - | 50,805 | 50,805 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,605</u> | <u>\$ 39,605</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (11,200) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (11,200)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-57

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, 2013

| | 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-58

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, 2013

| | 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> | - | - | 37,286 | 37,286 |
| <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) | | | \$ - | |
| 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-59

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, 2013

| | 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-60

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, 2013

| | 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 | - | 104,090 | 100,992 | (3,098) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>104,090</u> | <u>100,992</u> | <u>(3,098)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 56,674 | 53,575 | 3,099 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>56,674</u> | <u>53,575</u> | <u>3,099</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>47,416</u> | <u>47,417</u> | <u>1</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | (47,416) | - | 47,416 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>(47,416)</u> | <u>-</u> | <u>47,416</u> |
| <i>Net change in fund balance</i> | - | - | 47,417 | 47,417 |
| <i>Fund balance - beginning of year</i> | - | - | (47,417) | (47,417) |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</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-61

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, 2013

| | 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 | 12,955 | (5,800) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>18,755</u> | <u>18,755</u> | <u>12,955</u> | <u>(5,800)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,000 | 16,000 | 14,709 | 1,291 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>16,000</u> | <u>16,000</u> | <u>14,709</u> | <u>1,291</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>2,755</u> | <u>2,755</u> | <u>(1,754)</u> | <u>(4,509)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (2,755) | (2,755) | - | 2,755 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(2,755)</u> | <u>(2,755)</u> | <u>-</u> | <u>2,755</u> |
| <i>Net change in fund balance</i> | - | - | (1,754) | (1,754) |
| <i>Fund balance - beginning of year</i> | - | - | 7,893 | 7,893 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,139</u> | <u>\$ 6,139</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,754) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,754)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-62

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, 2013

| | 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 | 10,322 | 322 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>10,000</u> | <u>10,000</u> | <u>10,322</u> | <u>322</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 7,000 | 7,000 | 4,858 | 2,142 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,000</u> | <u>7,000</u> | <u>4,858</u> | <u>2,142</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,000</u> | <u>3,000</u> | <u>5,464</u> | <u>2,464</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | (3,000) | - | 3,000 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>(3,000)</u> | <u>-</u> | <u>3,000</u> |
| <i>Net change in fund balance</i> | - | - | 5,464 | 5,464 |
| <i>Fund balance - beginning of year</i> | - | - | 4,082 | 4,082 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,546</u> | <u>\$ 9,546</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 5,464 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (691) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 4,773</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-63

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, 2013

| | 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 | 36,131 | 22,687 | (13,444) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>67,000</u> | <u>36,131</u> | <u>22,687</u> | <u>(13,444)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 25,000 | 36,131 | 36,131 | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>25,000</u> | <u>36,131</u> | <u>36,131</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,000</u> | <u>-</u> | <u>(13,444)</u> | <u>(13,444)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,000) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | (13,444) | (13,444) |
| <i>Fund balance - beginning of year</i> | - | - | 23,800 | 23,800 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,356</u> | <u>\$ 10,356</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (13,444) | |
| Adjustments to revenue for state operating grants | | | 14,644 | |
| Adjustment to expenditures for public safety | | | (302) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 898</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-64

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, 2013

| | 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 | 10,000 | 10,000 | 4,767 | 5,233 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>10,000</u> | <u>10,000</u> | <u>4,767</u> | <u>5,233</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(10,000)</u> | <u>(10,000)</u> | <u>(4,767)</u> | <u>5,233</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 10,000 | 10,000 | - | (10,000) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>10,000</u> | <u>10,000</u> | <u>-</u> | <u>(10,000)</u> |
| <i>Net change in fund balance</i> | - | - | (4,767) | (4,767) |
| <i>Fund balance - beginning of year</i> | - | - | 39,999 | 39,999 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 35,232</u> | <u>\$ 35,232</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (4,767) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (4,767)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-65

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, 2013

| | 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 | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Miscellaneous | - | - | (6,027) | (6,027) |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>(6,027)</u> | <u>(6,027)</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>(6,027)</u> | <u>(6,027)</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> | - | - | (6,027) | (6,027) |
| <i>Fund balance - beginning of year</i> | - | - | 6,027 | 6,027 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 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) | | | <u>\$ (6,027)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-66

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, 2013

| | 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 | - | 33,541 | 33,541 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>33,541</u> | <u>33,541</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>33,541</u> | <u>33,541</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | (33,541) | - | 33,541 |
| Operating transfers in (out) | - | - | 0 | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>(33,541)</u> | <u>-</u> | <u>33,541</u> |
| <i>Net change in fund balance</i> | - | - | 33,541 | 33,541 |
| <i>Fund balance - beginning of year</i> | - | - | 310,284 | 310,284 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 343,825</u> | <u>\$ 343,825</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 33,541 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 33,541</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-67

Eddy County

SSA Initiative - Detention Special Revenue Fund "542"
 Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2013

| | 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) | - | (63,000) | - | 63,000 |
| Operating transfers in (out) | - | 63,000 | 63,000 | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>63,000</u> | <u>63,000</u> |
| <i>Net change in fund balance</i> | <u>-</u> | <u>-</u> | <u>63,000</u> | <u>63,000</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>\$ 63,000</u> | <u>\$ 63,000</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 63,000 | |
| No adjustments to revenues | | | 9,600 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 72,600</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-68

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, 2013

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|---------------------|--------------------|---------------------|--|
| | Original | Final | | |
| <i>Revenues</i> | | | | |
| Taxes: | | | | |
| Property | \$ 1,350,000 | \$ 2,200,000 | \$ - | \$ (2,200,000) |
| Gross receipts | - | - | 2,474,059 | 2,474,059 |
| Oil and gas | - | - | - | - |
| Other | - | - | - | - |
| Intergovernmental: | | | | |
| State operating grants | - | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | 7,000 | - | (7,000) |
| <i>Total revenues</i> | <u>1,350,000</u> | <u>2,207,000</u> | <u>2,474,059</u> | <u>267,059</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 383,250 | 601,740 | 452,379 | 149,361 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | | | | |
| Principle | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | 301,053 | 301,053 | - |
| <i>Total expenditures</i> | <u>383,250</u> | <u>902,793</u> | <u>753,432</u> | <u>149,361</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>966,750</u> | <u>1,304,207</u> | <u>1,720,627</u> | <u>416,420</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (966,750) | (1,004,207) | - | 1,004,207 |
| Operating transfers in (out) | <u>(300,000)</u> | <u>(300,000)</u> | <u>(300,000)</u> | <u>-</u> |
| <i>Total other financing sources (uses)</i> | <u>(1,266,750)</u> | <u>(1,304,207)</u> | <u>(300,000)</u> | <u>1,004,207</u> |
| <i>Net change in fund balance</i> | (300,000) | - | 1,420,627 | 1,420,627 |
| <i>Fund balance - beginning of year</i> | - | - | 3,875,405 | 3,875,405 |
| <i>Fund balance - end of year</i> | <u>\$ (300,000)</u> | <u>\$ -</u> | <u>\$ 5,296,032</u> | <u>\$ 5,296,032</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,420,627 | |
| Adjustments to revenues for gross receipts taxes | | | 257,353 | |
| Adjustments to expenditures for public safety | | | <u>(24,268)</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 1,653,712</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-69

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 21,480 | 9,312 | 12,168 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 34,483 | 34,182 | 301 |
| <i>Total expenditures</i> | <u>16,480</u> | <u>55,963</u> | <u>43,494</u> | <u>12,469</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>44,037</u> | <u>93,954</u> | <u>49,917</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | (44,037) | - | 44,037 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(44,037)</u> | <u>-</u> | <u>44,037</u> |
| <i>Net change in fund balance</i> | - | - | 93,954 | 93,954 |
| <i>Fund balance - beginning of year</i> | - | - | 209,387 | 209,387 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 303,341</u> | <u>\$ 303,341</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 93,954 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (14,580) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 93,671</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-70

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 16,480 | 11,302 | 5,178 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 208,000 | - | 208,000 |
| <i>Total expenditures</i> | <u>16,480</u> | <u>224,480</u> | <u>11,302</u> | <u>213,178</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>(124,480)</u> | <u>126,146</u> | <u>250,626</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | 124,480 | - | (124,480) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>124,480</u> | <u>-</u> | <u>(124,480)</u> |
| <i>Net change in fund balance</i> | - | - | 126,146 | 126,146 |
| <i>Fund balance - beginning of year</i> | - | - | 283,680 | 283,680 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 409,826</u> | <u>\$ 409,826</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 126,146 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 140,443</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-71

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 21,480 | 14,107 | 7,373 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 77,028 | 81,014 | (3,986) |
| <i>Total expenditures</i> | <u>16,480</u> | <u>98,508</u> | <u>95,121</u> | <u>3,387</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>1,492</u> | <u>42,327</u> | <u>40,835</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | (1,492) | - | 1,492 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(1,492)</u> | <u>-</u> | <u>1,492</u> |
| <i>Net change in fund balance</i> | - | - | 42,327 | 42,327 |
| <i>Fund balance - beginning of year</i> | - | - | 584,078 | 584,078 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 626,405</u> | <u>\$ 626,405</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 42,327 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (2,695) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 53,929</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-72

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 60,552 | 50,461 | 10,091 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 164,000 | 1,632 | 162,368 |
| <i>Total expenditures</i> | <u>16,480</u> | <u>224,552</u> | <u>52,093</u> | <u>172,459</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>(124,552)</u> | <u>85,355</u> | <u>209,907</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | 124,552 | - | (124,552) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>124,552</u> | <u>-</u> | <u>(124,552)</u> |
| <i>Net change in fund balance</i> | - | - | 85,355 | 85,355 |
| <i>Fund balance - beginning of year</i> | - | - | 275,395 | 275,395 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 360,750</u> | <u>\$ 360,750</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 85,355 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (4,259) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 95,393</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-73

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 26,480 | 19,225 | 7,255 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>16,480</u> | <u>26,480</u> | <u>19,225</u> | <u>7,255</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>73,520</u> | <u>118,223</u> | <u>44,703</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | (73,520) | - | 73,520 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(73,520)</u> | <u>-</u> | <u>73,520</u> |
| <i>Net change in fund balance</i> | - | - | 118,223 | 118,223 |
| <i>Fund balance - beginning of year</i> | - | - | 324,480 | 324,480 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 442,703</u> | <u>\$ 442,703</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 118,223 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | 194 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 132,714</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-74

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 16,480 | 4,197 | 12,283 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>16,480</u> | <u>16,480</u> | <u>4,197</u> | <u>12,283</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>83,520</u> | <u>133,251</u> | <u>49,731</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (342,320) | (83,520) | - | 83,520 |
| Operating transfers in (out) | 300,000 | 0 | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(83,520)</u> | <u>-</u> | <u>83,520</u> |
| <i>Net change in fund balance</i> | - | - | 133,251 | 133,251 |
| <i>Fund balance - beginning of year</i> | - | - | 80,486 | 80,486 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 213,737</u> | <u>\$ 213,737</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 133,251 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 147,548</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-75

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 21,480 | 14,041 | 7,439 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 120,338 | 121,703 | (1,365) |
| <i>Total expenditures</i> | <u>16,480</u> | <u>141,818</u> | <u>135,744</u> | <u>6,074</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>(41,818)</u> | <u>1,704</u> | <u>43,522</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | 41,818 | - | (41,818) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>41,818</u> | <u>-</u> | <u>(41,818)</u> |
| <i>Net change in fund balance</i> | - | - | 1,704 | 1,704 |
| <i>Fund balance - beginning of year</i> | - | - | 526,314 | 526,314 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 528,018</u> | <u>\$ 528,018</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,704 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (925) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 15,076</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-76

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 16,480 | 7,570 | 8,910 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 326,910 | 324,225 | 2,685 |
| <i>Total expenditures</i> | <u>16,480</u> | <u>343,390</u> | <u>331,795</u> | <u>11,595</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>(243,390)</u> | <u>(194,347)</u> | <u>49,043</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | 243,390 | - | (243,390) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>243,390</u> | <u>-</u> | <u>(243,390)</u> |
| <i>Net change in fund balance</i> | - | - | (194,347) | (194,347) |
| <i>Fund balance - beginning of year</i> | - | - | 526,782 | 526,782 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 332,435</u> | <u>\$ 332,435</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (194,347) | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (1,011) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (181,061)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-77

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, 2013

| | 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-78

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 36,480 | 25,315 | 11,165 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 35,000 | 38,717 | (3,717) |
| <i>Total expenditures</i> | <u>16,480</u> | <u>71,480</u> | <u>64,032</u> | <u>7,448</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>28,520</u> | <u>73,416</u> | <u>44,896</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | (28,520) | - | 28,520 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(28,520)</u> | <u>-</u> | <u>28,520</u> |
| <i>Net change in fund balance</i> | - | - | 73,416 | 73,416 |
| <i>Fund balance - beginning of year</i> | - | - | 503,496 | 503,496 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 576,912</u> | <u>\$ 576,912</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 73,416 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | (5,460) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 82,253</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-79

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, 2013

| | 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 | 84,152 | (1,848) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>86,000</u> | <u>86,000</u> | <u>84,152</u> | <u>(1,848)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 21,630 | 46,630 | 33,795 | 12,835 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 9,500 | 16,383 | (6,883) |
| <i>Total expenditures</i> | <u>21,630</u> | <u>56,130</u> | <u>50,178</u> | <u>5,952</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>64,370</u> | <u>29,870</u> | <u>33,974</u> | <u>4,104</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (64,370) | (29,870) | - | 29,870 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(64,370)</u> | <u>(29,870)</u> | <u>-</u> | <u>29,870</u> |
| <i>Net change in fund balance</i> | - | - | 33,974 | 33,974 |
| <i>Fund balance - beginning of year</i> | - | - | 127,351 | 127,351 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 161,325</u> | <u>\$ 161,325</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 33,974 | |
| Adjustments to revenues for state operating grants | | | 8,753 | |
| Adjustments to expenditures for public safety | | | (37,363) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 5,364</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-80

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, 2013

| | 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 | 68,724 | 39,324 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>29,400</u> | <u>29,400</u> | <u>68,724</u> | <u>39,324</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>68,724</u> | <u>50,654</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> | - | - | 68,724 | 68,724 |
| <i>Fund balance - beginning of year</i> | - | - | 144,404 | 144,404 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 213,128</u> | <u>\$ 213,128</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 68,724 | |
| Adjustments to revenues for state operating grants | | | 7,149 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 75,873</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-81

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, 2013

| | 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 | 68,724 | 39,324 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>29,400</u> | <u>29,400</u> | <u>68,724</u> | <u>39,324</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 11,330 | 31,330 | 26,565 | 4,765 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>11,330</u> | <u>31,330</u> | <u>26,565</u> | <u>4,765</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>18,070</u> | <u>(1,930)</u> | <u>42,159</u> | <u>44,089</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (18,070) | 1,930 | - | (1,930) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(18,070)</u> | <u>1,930</u> | <u>-</u> | <u>(1,930)</u> |
| <i>Net change in fund balance</i> | - | - | 42,159 | 42,159 |
| <i>Fund balance - beginning of year</i> | - | - | 206,857 | 206,857 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 249,016</u> | <u>\$ 249,016</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 42,159 | |
| Adjustments to revenues for state operating grants | | | 7,149 | |
| Adjustments to expenditures for public safety | | | <u>19,999</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 69,307</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-82

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, 2013

| | 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 | 100,000 | 137,448 | 37,448 |
| State capital grants | - | - | - | - |
| Refunds and recoveries | - | - | - | - |
| Fines | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>100,000</u> | <u>137,448</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,975 | 16,975 | 6,282 | 10,693 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 10,000 | 18,043 | (8,043) |
| <i>Total expenditures</i> | <u>16,975</u> | <u>26,975</u> | <u>24,325</u> | <u>2,650</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>41,825</u> | <u>73,025</u> | <u>113,123</u> | <u>40,098</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (41,825) | (73,025) | - | 73,025 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(41,825)</u> | <u>(73,025)</u> | <u>-</u> | <u>73,025</u> |
| <i>Net change in fund balance</i> | - | - | 113,123 | 113,123 |
| <i>Fund balance - beginning of year</i> | - | - | 170,866 | 170,866 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 283,989</u> | <u>\$ 283,989</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 113,123 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 127,420</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-83

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, 2013

| | 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 | 388,490 | 425,938 | 37,448 |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>58,800</u> | <u>388,490</u> | <u>425,938</u> | <u>37,448</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 16,480 | 31,480 | 18,294 | 13,186 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 288,490 | 288,490 | - |
| <i>Total expenditures</i> | <u>16,480</u> | <u>319,970</u> | <u>306,784</u> | <u>13,186</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>42,320</u> | <u>68,520</u> | <u>119,154</u> | <u>50,634</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (42,320) | (68,520) | - | 68,520 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(42,320)</u> | <u>(68,520)</u> | <u>-</u> | <u>68,520</u> |
| <i>Net change in fund balance</i> | - | - | 119,154 | 119,154 |
| <i>Fund balance - beginning of year</i> | - | - | 137,799 | 137,799 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 256,953</u> | <u>\$ 256,953</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 119,154 | |
| Adjustments to revenues for state operating grants | | | 14,297 | |
| Adjustments to expenditures for public safety | | | 15,844 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 149,295</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-84

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, 2013

| | 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 | <u>88,754</u> | <u>88,754</u> | <u>-</u> | <u>88,754</u> |
| <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) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <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> | <u>-</u> | <u>-</u> | <u>88,754</u> | <u>88,754</u> |
| <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 | | | <u>855</u> | |
| 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-85

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, 2013

| | 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 | 49,772 | 49,772 | - | 49,772 |
| <i>Total expenditures</i> | <u>49,772</u> | <u>49,772</u> | <u>-</u> | <u>49,772</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(49,772)</u> | <u>(49,772)</u> | <u>-</u> | <u>49,772</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 49,772 | 49,772 | - | (49,772) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>49,772</u> | <u>49,772</u> | <u>-</u> | <u>(49,772)</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-86

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, 2013

| | 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-87

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, 2013

| | 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> | - | - | - | - |
| <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 | | | 38,579 | |
| Adjustments to expenditures for principal and interest accruals | | | (38,579) | |
| 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-88

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, 2013

| | 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 | - | 5,342 | 5,342 | - |
| <i>Total expenditures</i> | <u>-</u> | <u>5,342</u> | <u>5,342</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(5,342)</u> | <u>(5,342)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 5,342 | - | (5,342) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>5,342</u> | <u>-</u> | <u>(5,342)</u> |
| <i>Net change in fund balance</i> | <u>-</u> | <u>-</u> | <u>(5,342)</u> | <u>(5,342)</u> |
| <i>Fund balance - beginning of year</i> | <u>-</u> | <u>-</u> | <u>5,342</u> | <u>5,342</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) | | | \$ (5,342) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (5,342)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-89

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, 2013

| | 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 | 31,847 | 31,847 | - | 31,847 |
| <i>Total expenditures</i> | <u>31,847</u> | <u>31,847</u> | <u>-</u> | <u>31,847</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(31,847)</u> | <u>(31,847)</u> | <u>-</u> | <u>31,847</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 31,847 | 31,847 | - | (31,847) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>31,847</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-90

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, 2013

| | 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-91

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, 2013

| | 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 | - | 1,892 | - | 1,892 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>1,892</u> | <u>-</u> | <u>1,892</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(1,892)</u> | <u>-</u> | <u>1,892</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 1,892 | - | (1,892) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>1,892</u> | <u>-</u> | <u>(1,892)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 1,892 | 1,892 |
| <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) | | | \$ - | |
| 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

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, 2013

| | 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 | - | 11,611 | - | 11,611 |
| <i>Total expenditures</i> | <u>-</u> | <u>11,611</u> | <u>-</u> | <u>11,611</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(11,611)</u> | <u>-</u> | <u>11,611</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 11,611 | - | (11,611) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>11,611</u> | <u>-</u> | <u>(11,611)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 11,611 | 11,611 |
| <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) | | | \$ - | |
| 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-93

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, 2013

| | 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-94

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, 2013

| | 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-95

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, 2013

| | 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 | 29,894 | 29,894 | - | 29,894 |
| <i>Total expenditures</i> | <u>29,894</u> | <u>29,894</u> | <u>-</u> | <u>29,894</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(29,894)</u> | <u>(29,894)</u> | <u>-</u> | <u>29,894</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 29,894 | 29,894 | - | (29,894) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>29,894</u> | <u>29,894</u> | <u>-</u> | <u>(29,894)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 29,894 | 29,894 |
| <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) | | | \$ - | |
| 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

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, 2013

| | 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 | 28,923 | 29,127 | - | 29,127 |
| <i>Total expenditures</i> | <u>28,923</u> | <u>29,127</u> | <u>-</u> | <u>29,127</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>19,146</u> | <u>(29,127)</u> | <u>-</u> | <u>29,127</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (19,146) | 29,127 | - | (29,127) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(19,146)</u> | <u>29,127</u> | <u>-</u> | <u>(29,127)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 29,127 | 29,127 |
| <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) | | | \$ - | |
| No adjustments to revenue | | | - | |
| 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-97

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, 2013

| | 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 | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>95,646</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (95,646) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(95,646)</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 | | | - | |
| Adjustments to expenditures for public safety | | | <u>276</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 276</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-98

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, 2013

| | 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 | - | 126 | - | 126 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 19,255 | 19,255 | 19,381 | (126) |
| <i>Total expenditures</i> | <u>19,255</u> | <u>19,381</u> | <u>19,381</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(19,155)</u> | <u>(19,381)</u> | <u>(19,381)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 19,155 | 19,381 | - | (19,381) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>19,155</u> | <u>19,381</u> | <u>-</u> | <u>(19,381)</u> |
| <i>Net change in fund balance</i> | <u>(19,155)</u> | <u>-</u> | <u>(19,381)</u> | <u>(19,381)</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>\$ (19,155)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (19,381) | |
| No adjustments to revenue | | | - | |
| Adjustments to expenditures for public safety | | | <u>1,143</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (18,238)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-99

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, 2013

| | 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 | - | - | 150 | (150) |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 306 | - | 306 |
| <i>Total expenditures</i> | <u>-</u> | <u>306</u> | <u>150</u> | <u>156</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>94,466</u> | <u>(306)</u> | <u>(150)</u> | <u>156</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (94,466) | 306 | - | (306) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(94,466)</u> | <u>306</u> | <u>-</u> | <u>(306)</u> |
| <i>Net change in fund balance</i> | - | - | (150) | (150) |
| <i>Fund balance - beginning of year</i> | - | - | 306 | 306 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 156</u> | <u>\$ 156</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (150) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 716 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 566</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-100

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, 2013

| | 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 | - | 24 | - | 24 |
| <i>Total expenditures</i> | <u>-</u> | <u>24</u> | <u>-</u> | <u>24</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>28,251</u> | <u>(24)</u> | <u>-</u> | <u>24</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (28,251) | 24 | - | (24) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(28,251)</u> | <u>24</u> | <u>-</u> | <u>(24)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 24 | 24 |
| <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) | | | \$ - | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 625 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 625</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-101

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, 2013

| | 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 | - | 19,943 | 14,770 | 5,173 |
| <i>Total expenditures</i> | <u>-</u> | <u>19,943</u> | <u>14,770</u> | <u>5,173</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>7,662</u> | <u>(19,943)</u> | <u>(14,770)</u> | <u>5,173</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,662) | 19,943 | - | (19,943) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,662)</u> | <u>19,943</u> | <u>-</u> | <u>(19,943)</u> |
| <i>Net change in fund balance</i> | - | - | (14,770) | (14,770) |
| <i>Fund balance - beginning of year</i> | - | - | 19,943 | 19,943 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,173</u> | <u>\$ 5,173</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (14,770) | |
| No adjustments to revenue | | | - | |
| Adjustment to expenditures for public safety | | | 366 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (14,404)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-102

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, 2013

| | 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 | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 67,669 | 67,857 | - | 67,857 |
| <i>Total expenditures</i> | <u>67,669</u> | <u>67,857</u> | <u>-</u> | <u>67,857</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(10,964)</u> | <u>(67,857)</u> | <u>-</u> | <u>67,857</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 10,964 | 67,857 | - | (67,857) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>10,964</u> | <u>67,857</u> | <u>-</u> | <u>(67,857)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 67,857 | 67,857 |
| <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) | | | \$ - | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 449 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 449</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-103

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, 2013

| | 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 | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>100</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (100) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(100)</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 | | | - | |
| Adjustment to expenditures for public safety | | | <u>942</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 942</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-104

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, 2013

| | 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 | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 16,025 | 16,025 | - | 16,025 |
| <i>Total expenditures</i> | <u>16,025</u> | <u>16,025</u> | <u>-</u> | <u>16,025</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(5,867)</u> | <u>(16,025)</u> | <u>-</u> | <u>16,025</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 5,867 | 16,025 | - | (16,025) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>5,867</u> | <u>16,025</u> | <u>-</u> | <u>(16,025)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 16,025 | 16,025 |
| <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) | | | \$ - | |
| 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

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, 2013

| | 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 | 14,134 | 14,310 | - | 14,310 |
| <i>Total expenditures</i> | <u>14,134</u> | <u>14,310</u> | <u>-</u> | <u>14,310</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>251</u> | <u>(14,310)</u> | <u>-</u> | <u>14,310</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (251) | 14,310 | - | (14,310) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(251)</u> | <u>14,310</u> | <u>-</u> | <u>(14,310)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 14,310 | 14,310 |
| <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) | | | \$ - | |
| No adjustments to revenue | | | - | |
| Adjustments to expenditures for public safety | | | <u>583</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 583</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-106

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, 2013

| | 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 | 59,571 | 59,571 | - | 59,571 |
| <i>Total expenditures</i> | <u>59,571</u> | <u>59,571</u> | <u>-</u> | <u>59,571</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>1,767</u> | <u>(59,571)</u> | <u>-</u> | <u>59,571</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (1,767) | 59,571 | - | (59,571) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(1,767)</u> | <u>59,571</u> | <u>-</u> | <u>(59,571)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 59,571 | 59,571 |
| <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) | | | \$ - | |
| No adjustments to revenues | | | - | |
| Adjustment to expenditures for public safety | | | 120 | |
| 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-107

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, 2013

| | 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 | - | 10,919 | 10,919 | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>10,919</u> | <u>10,919</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>13,379</u> | <u>(10,919)</u> | <u>(10,919)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (13,379) | 10,919 | - | (10,919) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(13,379)</u> | <u>10,919</u> | <u>-</u> | <u>(10,919)</u> |
| <i>Net change in fund balance</i> | - | - | (10,919) | (10,919) |
| <i>Fund balance - beginning of year</i> | - | - | 10,919 | 10,919 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (10,919) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (10,919)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-108

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</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>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | - | - | - |
| Operating transfers in (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> | - | - | - | - |
| <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-109

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 2,242 | 2,199 | 43 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>2,242</u> | <u>2,199</u> | <u>43</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>7,000</u> | <u>(2,242)</u> | <u>(2,199)</u> | <u>43</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | 2,242 | - | (2,242) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</u> | <u>2,242</u> | <u>-</u> | <u>(2,242)</u> |
| <i>Net change in fund balance</i> | - | - | (2,199) | (2,199) |
| <i>Fund balance - beginning of year</i> | - | - | 2,242 | 2,242 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 43</u> | <u>\$ 43</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,199) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,199)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-110

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</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>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | - | - | - |
| Operating transfers in (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> | - | - | - | - |
| <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-111

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</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>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | - | - | - |
| Operating transfers in (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> | - | - | - | - |
| <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

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</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>(716)</u> | <u>-</u> | <u>716</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | 716 | - | (716) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(5,000)</u> | <u>716</u> | <u>-</u> | <u>(716)</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-113

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>9,763</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 3,574 | 3,574 | 1,269 | 2,305 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>3,574</u> | <u>3,574</u> | <u>1,269</u> | <u>2,305</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>6,189</u> | <u>(3,574)</u> | <u>(1,269)</u> | <u>2,305</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (6,189) | 3,574 | - | (3,574) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(6,189)</u> | <u>3,574</u> | <u>-</u> | <u>(3,574)</u> |
| <i>Net change in fund balance</i> | - | - | (1,269) | (1,269) |
| <i>Fund balance - beginning of year</i> | - | - | 3,574 | 3,574 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,305</u> | <u>\$ 2,305</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,269) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,269)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-114

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</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>563</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>7,000</u> | <u>(563)</u> | <u>(563)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | 563 | - | (563) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</u> | <u>563</u> | <u>-</u> | <u>(563)</u> |
| <i>Net change in fund balance</i> | - | - | (563) | (563) |
| <i>Fund balance - beginning of year</i> | - | - | 563 | 563 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (563) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (563)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-115

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</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>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</u> | <u>-</u> | <u>-</u> | <u>-</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-116

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, 2013

| | 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 | - | (1,994) | (1,994) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>-</u> | <u>(1,994)</u> | <u>(1,994)</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>3,000</u> | <u>-</u> | <u>(1,994)</u> | <u>(1,994)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | (1,994) | (1,994) |
| <i>Fund balance - beginning of year</i> | - | - | 1,994 | 1,994 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,994) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,994)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-117

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Licenses and fees | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 1,610 | 1,610 | - | 1,610 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>1,610</u> | <u>1,610</u> | <u>-</u> | <u>1,610</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,390</u> | <u>(1,610)</u> | <u>-</u> | <u>1,610</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,390) | 1,610 | - | (1,610) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,390)</u> | <u>1,610</u> | <u>-</u> | <u>(1,610)</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-118

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, 2013

| | 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 | 7,000 | - | - | - |
| State capital grants | - | - | - | - |
| Charges for services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 6,259 | 2,903 | - | 2,903 |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>6,259</u> | <u>2,903</u> | <u>-</u> | <u>2,903</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>741</u> | <u>(2,903)</u> | <u>-</u> | <u>2,903</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (741) | 2,903 | - | (2,903) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(741)</u> | <u>2,903</u> | <u>-</u> | <u>(2,903)</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 2,903 | 2,903 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,903</u> | <u>\$ 2,903</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-119

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>150,990</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | (1,356) | 1,356 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 15,000 | 30,517 | - | 30,517 |
| <i>Total expenditures</i> | <u>15,000</u> | <u>30,517</u> | <u>(1,356)</u> | <u>31,873</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>135,990</u> | <u>(30,517)</u> | <u>1,356</u> | <u>31,873</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (135,990) | 30,517 | - | (30,517) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(135,990)</u> | <u>30,517</u> | <u>-</u> | <u>(30,517)</u> |
| <i>Net change in fund balance</i> | - | - | 1,356 | 1,356 |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,356</u> | <u>\$ 1,356</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,356 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 47 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 1,403</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-120

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>150,990</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>150,990</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (150,990) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(150,990)</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-121

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>82,037</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>82,037</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (82,037) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(82,037)</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-122

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>279,461</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 919 | (919) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | 1,031 | - | 1,031 |
| <i>Total expenditures</i> | <u>-</u> | <u>1,031</u> | <u>919</u> | <u>112</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>279,461</u> | <u>(1,031)</u> | <u>(919)</u> | <u>112</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (279,461) | 1,031 | - | (1,031) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(279,461)</u> | <u>1,031</u> | <u>-</u> | <u>(1,031)</u> |
| <i>Net change in fund balance</i> | - | - | (919) | (919) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (919)</u> | <u>\$ (919)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (919) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (919)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-123

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>158,936</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 2,873 | (2,873) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | 46,387 | - | 46,387 |
| <i>Total expenditures</i> | <u>-</u> | <u>46,387</u> | <u>2,873</u> | <u>43,514</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>158,936</u> | <u>(46,387)</u> | <u>(2,873)</u> | <u>43,514</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (158,936) | 46,387 | - | (46,387) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(158,936)</u> | <u>46,387</u> | <u>-</u> | <u>(46,387)</u> |
| <i>Net change in fund balance</i> | - | - | (2,873) | (2,873) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (2,873)</u> | <u>\$ (2,873)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (2,873) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 282 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (2,591)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-124

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>50,332</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 81 | (81) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | 117 | - | 117 |
| <i>Total expenditures</i> | <u>-</u> | <u>117</u> | <u>81</u> | <u>36</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>50,332</u> | <u>(117)</u> | <u>(81)</u> | <u>36</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (50,332) | 117 | - | (117) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(50,332)</u> | <u>117</u> | <u>-</u> | <u>(117)</u> |
| <i>Net change in fund balance</i> | - | - | (81) | (81) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (81)</u> | <u>\$ (81)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (81) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (81)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-125

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>143,044</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 292 | (292) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 68,000 | 69,534 | - | 69,534 |
| <i>Total expenditures</i> | <u>68,000</u> | <u>69,534</u> | <u>292</u> | <u>69,242</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>75,044</u> | <u>(69,534)</u> | <u>(292)</u> | <u>69,242</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (75,044) | 69,534 | - | (69,534) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(75,044)</u> | <u>69,534</u> | <u>-</u> | <u>(69,534)</u> |
| <i>Net change in fund balance</i> | - | - | (292) | (292) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (292)</u> | <u>\$ (292)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (292) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (292)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-126

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>50,332</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>50,332</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (50,332) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(50,332)</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-127

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>50,332</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 534 | (534) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 6,000 | 6,835 | - | 6,835 |
| <i>Total expenditures</i> | <u>6,000</u> | <u>6,835</u> | <u>534</u> | <u>6,301</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>44,332</u> | <u>(6,835)</u> | <u>(534)</u> | <u>6,301</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (44,332) | 6,835 | - | (6,835) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(44,332)</u> | <u>6,835</u> | <u>-</u> | <u>(6,835)</u> |
| <i>Net change in fund balance</i> | - | - | (534) | (534) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (534)</u> | <u>\$ (534)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (534) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (534)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-128

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>50,332</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 273 | (273) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | 771 | - | 771 |
| <i>Total expenditures</i> | <u>-</u> | <u>771</u> | <u>273</u> | <u>498</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>50,332</u> | <u>(771)</u> | <u>(273)</u> | <u>498</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (50,332) | 771 | - | (771) |
| Operating transfers in (out) | - | - | 0 | - |
| <i>Total other financing sources (uses)</i> | <u>(50,332)</u> | <u>771</u> | <u>-</u> | <u>(771)</u> |
| <i>Net change in fund balance</i> | - | - | (273) | (273) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (273)</u> | <u>\$ (273)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (273) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (273)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-129

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>158,936</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | 1,978 | (1,978) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 90,000 | 77,807 | - | 77,807 |
| <i>Total expenditures</i> | <u>90,000</u> | <u>77,807</u> | <u>1,978</u> | <u>75,829</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>68,936</u> | <u>(77,807)</u> | <u>(1,978)</u> | <u>75,829</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (68,936) | 77,807 | - | (77,807) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(68,936)</u> | <u>77,807</u> | <u>-</u> | <u>(77,807)</u> |
| <i>Net change in fund balance</i> | - | - | (1,978) | (1,978) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,978)</u> | <u>\$ (1,978)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,978) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 1,693 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (285)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-130

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>71,522</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 6,616 | 6,616 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>6,616</u> | <u>6,616</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>71,522</u> | <u>(6,616)</u> | <u>(6,616)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (71,522) | 6,616 | - | (6,616) |
| Operating transfers in (out) | - | - | 0 | - |
| <i>Total other financing sources (uses)</i> | <u>(71,522)</u> | <u>6,616</u> | <u>-</u> | <u>(6,616)</u> |
| <i>Net change in fund balance</i> | - | - | (6,616) | (6,616) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <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-131

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 75 | 75 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>75</u> | <u>75</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>5,000</u> | <u>(75)</u> | <u>(75)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | 75 | - | (75) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(5,000)</u> | <u>75</u> | <u>-</u> | <u>(75)</u> |
| <i>Net change in fund balance</i> | - | - | (75) | (75) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <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-132

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</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>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</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-133

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 1,605 | 1,394 | 211 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>1,605</u> | <u>1,394</u> | <u>211</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>5,000</u> | <u>(1,605)</u> | <u>(1,394)</u> | <u>211</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | 1,605 | - | (1,605) |
| Operating transfers in (out) | - | - | 0 | - |
| <i>Total other financing sources (uses)</i> | <u>(5,000)</u> | <u>1,605</u> | <u>-</u> | <u>(1,605)</u> |
| <i>Net change in fund balance</i> | - | - | (1,394) | (1,394) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,394)</u> | <u>\$ (1,394)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,394) | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,394)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-134

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</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>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | - | - | - |
| Operating transfers in (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> | - | - | - | - |
| <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-135

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 19 | - | 19 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>19</u> | <u>-</u> | <u>19</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>5,000</u> | <u>(19)</u> | <u>-</u> | <u>19</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (5,000) | 19 | - | (19) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(5,000)</u> | <u>19</u> | <u>-</u> | <u>(19)</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-136

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 548 | - | 548 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>548</u> | <u>-</u> | <u>548</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,000</u> | <u>(548)</u> | <u>-</u> | <u>548</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | 548 | - | (548) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>548</u> | <u>-</u> | <u>(548)</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-137

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 192 | 192 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>192</u> | <u>192</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>7,000</u> | <u>(192)</u> | <u>(192)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | 192 | - | (192) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</u> | <u>192</u> | <u>-</u> | <u>(192)</u> |
| <i>Net change in fund balance</i> | - | - | (192) | (192) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <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-138

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 753 | 753 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>753</u> | <u>753</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>7,000</u> | <u>(753)</u> | <u>(753)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (7,000) | 753 | - | (753) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(7,000)</u> | <u>753</u> | <u>-</u> | <u>(753)</u> |
| <i>Net change in fund balance</i> | - | - | (753) | (753) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <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-139

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, 2013

| | 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>-</u> | <u>(1,800)</u> | <u>(1,800)</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>3,000</u> | <u>-</u> | <u>(1,800)</u> | <u>(1,800)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | - | - | - |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | (1,800) | (1,800) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <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-140

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | 63 | - | 63 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>63</u> | <u>-</u> | <u>63</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,000</u> | <u>(63)</u> | <u>-</u> | <u>63</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | 63 | - | (63) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>63</u> | <u>-</u> | <u>(63)</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-141

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, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 4,000 | 3,244 | (270) | 3,514 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>4,000</u> | <u>3,244</u> | <u>(270)</u> | <u>3,514</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>3,000</u> | <u>(3,244)</u> | <u>270</u> | <u>3,514</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (3,000) | 3,244 | - | (3,244) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(3,000)</u> | <u>3,244</u> | <u>-</u> | <u>(3,244)</u> |
| <i>Net change in fund balance</i> | - | - | 270 | 270 |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 270</u> | <u>\$ 270</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 270 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 270</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-142

Eddy County

Atoka VFD 12/13 Special Revenue Fund - "750"

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

| | 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 | 147,970 | 145,422 | 145,422 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>147,970</u> | <u>145,422</u> | <u>145,422</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 107,210 | 107,210 | 102,373 | 4,837 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 40,760 | 38,212 | - | 38,212 |
| <i>Total expenditures</i> | <u>147,970</u> | <u>145,422</u> | <u>102,373</u> | <u>43,049</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>43,049</u> | <u>43,049</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>43,049</u> | <u>43,049</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>\$ 43,049</u> | <u>\$ 43,049</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 43,049 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (35,626) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 7,423</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-143

Eddy County

Cottonwood VFD 12/13 Special Revenue Fund - "751"

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

| | 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 | 147,970 | 145,422 | 145,422 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>147,970</u> | <u>145,422</u> | <u>145,422</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 107,210 | 107,210 | 72,694 | 34,516 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 40,760 | 38,212 | 70 | 38,142 |
| <i>Total expenditures</i> | <u>147,970</u> | <u>145,422</u> | <u>72,764</u> | <u>72,658</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>72,658</u> | <u>72,658</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>72,658</u> | <u>72,658</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>\$ 72,658</u> | <u>\$ 72,658</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 72,658 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (32,401) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 40,257</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-144

Eddy County

Happy Valley VFD 12/13 Special Revenue Fund - "752"

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

| | 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 | 100,010 | 98,223 | 78,253 | (19,970) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>100,010</u> | <u>98,223</u> | <u>78,253</u> | <u>(19,970)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 80,210 | 80,180 | 71,279 | 8,901 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 19,800 | 18,043 | - | 18,043 |
| <i>Total expenditures</i> | <u>100,010</u> | <u>98,223</u> | <u>71,279</u> | <u>26,944</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>6,974</u> | <u>6,974</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>6,974</u> | <u>6,974</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>\$ 6,974</u> | <u>\$ 6,974</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 6,974 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (13,771) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (6,797)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-145

Eddy County

Joel VFD 12/13 Special Revenue Fund - "753"

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

| | 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 | 273,873 | 269,157 | 269,157 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>273,873</u> | <u>269,157</u> | <u>269,157</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 147,210 | 147,210 | 150,109 | (2,899) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 126,663 | 121,947 | 46,305 | 75,642 |
| <i>Total expenditures</i> | <u>273,873</u> | <u>269,157</u> | <u>196,414</u> | <u>72,743</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>72,743</u> | <u>72,743</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>72,743</u> | <u>72,743</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>\$ 72,743</u> | <u>\$ 72,743</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 72,743 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (23,442) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 49,301</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-146

Eddy County

La Huerta VFD 12/13 Special Revenue Fund - "754"

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

| | 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 | 155,758 | 153,074 | 153,074 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>155,758</u> | <u>153,074</u> | <u>153,074</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 107,210 | 107,210 | 64,218 | 42,992 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 48,548 | 45,864 | - | 45,864 |
| <i>Total expenditures</i> | <u>155,758</u> | <u>153,074</u> | <u>64,218</u> | <u>88,856</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>88,856</u> | <u>88,856</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>88,856</u> | <u>88,856</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>\$ 88,856</u> | <u>\$ 88,856</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 88,856 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (32,710) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 56,146</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-147

Eddy County

Loco Hills VFD 12/13 Special Revenue Fund - "755"

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

| | 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 | 49,326 | 48,476 | 48,476 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>49,326</u> | <u>48,476</u> | <u>48,476</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 41,210 | 41,210 | 48,476 | (7,266) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 8,116 | 7,266 | - | 7,266 |
| <i>Total expenditures</i> | <u>49,326</u> | <u>48,476</u> | <u>48,476</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 | | | - | |
| Adjustments to expenditures for public safety | | | (7,654) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (7,654)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-148

Eddy County

Otis VFD 12/13 Special Revenue Fund - "756"

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

| | 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 | 140,184 | 137,770 | 137,770 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>140,184</u> | <u>137,770</u> | <u>137,770</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 107,210 | 107,210 | 115,615 | (8,405) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 32,974 | 30,560 | - | 30,560 |
| <i>Total expenditures</i> | <u>140,184</u> | <u>137,770</u> | <u>115,615</u> | <u>22,155</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>22,155</u> | <u>22,155</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>22,155</u> | <u>22,155</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>\$ 22,155</u> | <u>\$ 22,155</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 22,155 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (13,143) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 9,012</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-149

Eddy County

Malaga VFD 12/13 Special Revenue Fund - "757"

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

| | 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 | 49,326 | 48,476 | 48,476 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>49,326</u> | <u>48,476</u> | <u>48,476</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 41,210 | 41,210 | 23,733 | 17,477 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 8,116 | 7,266 | - | 7,266 |
| <i>Total expenditures</i> | <u>49,326</u> | <u>48,476</u> | <u>23,733</u> | <u>24,743</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>24,743</u> | <u>24,743</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>24,743</u> | <u>24,743</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>\$ 24,743</u> | <u>\$ 24,743</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 24,743 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (6,861) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 17,882</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-150

Eddy County

Queen VFD 12/13 Special Revenue Fund - "758"

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

| | 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 | 49,326 | 48,476 | 48,476 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>49,326</u> | <u>48,476</u> | <u>48,476</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 41,210 | 41,210 | 48,476 | (7,266) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 8,116 | 7,266 | - | 7,266 |
| <i>Total expenditures</i> | <u>49,326</u> | <u>48,476</u> | <u>48,476</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 | | | - | |
| Adjustments to expenditures for public safety | | | (7,396) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (7,396)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-151

Eddy County

Riverside VFD 12/13 Special Revenue Fund - "759"

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

| | 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 | 49,343 | 48,493 | 48,476 | (17) |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>49,343</u> | <u>48,493</u> | <u>48,476</u> | <u>(17)</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 41,210 | 41,210 | 48,533 | (7,323) |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 8,116 | 7,266 | - | 7,266 |
| <i>Total expenditures</i> | <u>49,326</u> | <u>48,476</u> | <u>48,533</u> | <u>(57)</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>17</u> | <u>17</u> | <u>(57)</u> | <u>(74)</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (17) | (17) | - | 17 |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(17)</u> | <u>(17)</u> | <u>-</u> | <u>17</u> |
| <i>Net change in fund balance</i> | - | - | (57) | (57) |
| <i>Fund balance - beginning of year</i> | - | - | - | - |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (57)</u> | <u>\$ (57)</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (57) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (8,028) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (8,085)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-152

Eddy County

Sun Country VFD 12/13 Special Revenue Fund - "760"

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

| | 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 | 155,758 | 153,074 | 153,074 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>155,758</u> | <u>153,074</u> | <u>153,074</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 107,210 | 107,210 | 39,356 | 67,854 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | 48,548 | 45,864 | - | 45,864 |
| <i>Total expenditures</i> | <u>155,758</u> | <u>153,074</u> | <u>39,356</u> | <u>113,718</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>113,718</u> | <u>113,718</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>113,718</u> | <u>113,718</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>\$ 113,718</u> | <u>\$ 113,718</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 113,718 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | (10,652) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 103,066</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-153

Eddy County

Admin 12/13 Special Revenue Fund - "761"

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

| | 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 | 70,000 | 68,885 | 68,885 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>70,000</u> | <u>68,885</u> | <u>68,885</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 70,000 | 68,885 | 68,885 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>70,000</u> | <u>68,885</u> | <u>68,885</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 | | | - | |
| Adjustments to expenditures for public safety | | | (12,267) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (12,267)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-154

Eddy County

EMS - Atoka 12/13 Special Revenue Fund - "762"

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

| | 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 | 3,104 | 3,104 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>3,104</u> | <u>3,104</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 3,000 | 3,104 | 1,225 | 1,879 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>3,000</u> | <u>3,104</u> | <u>1,225</u> | <u>1,879</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>1,879</u> | <u>1,879</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>1,879</u> | <u>1,879</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>\$ 1,879</u> | <u>\$ 1,879</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 1,879 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 1,879</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-155

Eddy County

EMS - Cottonwood 12/13 Special Revenue Fund - "763"

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

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 7,000 | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,000</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> | <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-156

Eddy County

EMS - Happy Valley 12/13 Special Revenue Fund - "764"
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2013

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 3,000 | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>3,000</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> | <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-157

Eddy County

EMS - Joel 12/13 Special Revenue Fund - "765"

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

| | 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 | 5,018 | 5,018 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>5,018</u> | <u>5,018</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 5,000 | 5,018 | 5,018 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>5,000</u> | <u>5,018</u> | <u>5,018</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-158

Eddy County

EMS - La Huerta 12/13 Special Revenue Fund - "766"

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

| | 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 | 7,000 | 7,000 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>7,000</u> | <u>7,000</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 5,000 | 7,000 | 626 | 6,374 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>5,000</u> | <u>7,000</u> | <u>626</u> | <u>6,374</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>6,374</u> | <u>6,374</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>6,374</u> | <u>6,374</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>\$ 6,374</u> | <u>\$ 6,374</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 6,374 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 6,374</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-159

Eddy County

EMS - Loco Hills 12/13 Special Revenue Fund - "767"

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

| | 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 | 3,143 | 3,143 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>3,000</u> | <u>3,143</u> | <u>3,143</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 3,000 | 3,143 | 2,327 | 816 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>3,000</u> | <u>3,143</u> | <u>2,327</u> | <u>816</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>816</u> | <u>816</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>816</u> | <u>816</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>\$ 816</u> | <u>\$ 816</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 816 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 816</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-160

Eddy County

EMS - Otis 12/13 Special Revenue Fund - "768"

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

| | 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 | 7,039 | 7,039 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>7,039</u> | <u>7,039</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 7,000 | 7,039 | 2,803 | 4,236 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,000</u> | <u>7,039</u> | <u>2,803</u> | <u>4,236</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>4,236</u> | <u>4,236</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>4,236</u> | <u>4,236</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>\$ 4,236</u> | <u>\$ 4,236</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 4,236 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 4,236</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-161

Eddy County

EMS - Malaga 12/13 Special Revenue Fund - "769"

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

| | 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 | 7,012 | 7,012 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>7,012</u> | <u>7,012</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 7,000 | 7,012 | 6,916 | 96 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,000</u> | <u>7,012</u> | <u>6,916</u> | <u>96</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>-</u> | <u>96</u> | <u>96</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>96</u> | <u>96</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>\$ 96</u> | <u>\$ 96</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 96 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 96</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-162

Eddy County

EMS - Riverside 12/13 Special Revenue Fund - "771"

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

| | 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 | 3,500 | 3,500 | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>5,000</u> | <u>3,500</u> | <u>3,500</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 5,000 | 3,500 | 3,500 | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>5,000</u> | <u>3,500</u> | <u>3,500</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-163

Eddy County

EMS - Sun Country 12/13 Special Revenue Fund - "772"

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

| | 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 | - | - | - |
| State capital grants | - | - | - | - |
| Interest | - | - | - | - |
| Miscellaneous | - | - | - | - |
| <i>Total revenues</i> | <u>7,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | 7,000 | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Capital outlay | - | - | - | - |
| <i>Total expenditures</i> | <u>7,000</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> | <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-164

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, 2013

| | 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 | - | 200,775 | 200,775 | - |
| <i>Total expenditures</i> | <u>-</u> | <u>200,775</u> | <u>200,775</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(200,775)</u> | <u>(200,775)</u> | <u>-</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | - | - | - |
| Operating transfers in (out) | - | 200,775 | 200,775 | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>200,775</u> | <u>200,775</u> | <u>-</u> |
| <i>Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 1 | 1 |
| <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) | | | \$ - | |
| 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-165

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, 2013

| | 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 | - | - | - |
| <i>Total revenues</i> | <u>1,000,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures</i> | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 202,599 | 133,931 | 68,668 |
| <i>Total expenditures</i> | <u>-</u> | <u>202,599</u> | <u>133,931</u> | <u>68,668</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>1,000,000</u> | <u>(202,599)</u> | <u>(133,931)</u> | <u>68,668</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | (1,000,000) | 202,599 | - | (202,599) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>(1,000,000)</u> | <u>202,599</u> | <u>-</u> | <u>(202,599)</u> |
| <i>Net change in fund balance</i> | - | - | (133,931) | (133,931) |
| <i>Fund balance - beginning of year</i> | - | - | 202,599 | 202,599 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 68,668</u> | <u>\$ 68,668</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (133,931) | |
| Adjustments to revenues for miscellaneous | | | - | |
| Adjustments to expenditures for capital outlay | | | 69,913 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (64,018)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-166

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, 2013

| | 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-167

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, 2013

| | 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 | - | - | 145,789 | (145,789) |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 766,417 | 3,018,710 | 1,186,556 | 1,832,154 |
| <i>Total expenditures</i> | <u>766,417</u> | <u>3,018,710</u> | <u>1,332,345</u> | <u>1,686,365</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(766,417)</u> | <u>(3,018,710)</u> | <u>(1,332,345)</u> | <u>1,686,365</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 766,417 | 3,018,710 | - | (3,018,710) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>766,417</u> | <u>3,018,710</u> | <u>-</u> | <u>(3,018,710)</u> |
| <i>Net change in fund balance</i> | - | - | (1,332,345) | (1,332,345) |
| <i>Fund balance - beginning of year</i> | - | - | 3,018,710 | 3,018,710 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,686,365</u> | <u>\$ 1,686,365</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (1,332,345) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for general government | | | (479,690) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (1,812,035)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-168

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, 2013

| | 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-169

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, 2013

| | 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 | - | - | 390 | (390) |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 76,045 | 13,701 | 62,344 |
| <i>Total expenditures</i> | <u>-</u> | <u>76,045</u> | <u>14,091</u> | <u>61,954</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(76,045)</u> | <u>(14,091)</u> | <u>61,954</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 76,045 | - | (76,045) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>76,045</u> | <u>-</u> | <u>(76,045)</u> |
| <i>Net change in fund balance</i> | <u>-</u> | <u>-</u> | <u>(14,091)</u> | <u>(14,091)</u> |
| <i>Fund balance - beginning of year</i> | <u>-</u> | <u>-</u> | <u>576,045</u> | <u>576,045</u> |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 561,954</u> | <u>\$ 561,954</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (14,091) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | - | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (14,091)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-170

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, 2013

| | 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 | 5,500 | 113,500 | 93,785 | 19,715 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | <u>106,815</u> | <u>231,815</u> | <u>33,260</u> | <u>198,555</u> |
| <i>Total expenditures</i> | <u>112,315</u> | <u>345,315</u> | <u>127,045</u> | <u>218,270</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(112,315)</u> | <u>(345,315)</u> | <u>(127,045)</u> | <u>218,270</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 112,315 | 345,315 | - | (345,315) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>112,315</u> | <u>345,315</u> | <u>-</u> | <u>(345,315)</u> |
| <i>Net change in fund balance</i> | - | - | (127,045) | (127,045) |
| <i>Fund balance - beginning of year</i> | - | - | 354,266 | 354,266 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 227,221</u> | <u>\$ 227,221</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ (127,045) | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for general government | | | <u>6,401</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ (120,644)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-171

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, 2013

| | 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 | - | 6,208 | - | 6,208 |
| Public safety | - | - | - | - |
| Health and welfare | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | 81,151 | - | 81,151 |
| <i>Total expenditures</i> | <u>-</u> | <u>87,359</u> | <u>-</u> | <u>87,359</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(87,359)</u> | <u>-</u> | <u>87,359</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 87,359 | - | (87,359) |
| Operating transfers in (out) | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>87,359</u> | <u>-</u> | <u>(87,359)</u> |
| <i>Excess (deficiency) of revenues and Net change in fund balance</i> | - | - | - | - |
| <i>Fund balance - beginning of year</i> | - | - | 87,359 | 87,359 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 87,359</u> | <u>\$ 87,359</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ - | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for general government | | | - | |
| 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-172

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, 2013

| | 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> | - | - | - | - |
| <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 general government | | | - | |
| 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-173

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, 2013

| | 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 | 500,000 | 500,000 | 292,960 | 207,040 |
| Culture and recreation | - | - | - | - |
| Capital outlay | <u>4,500,000</u> | <u>4,500,000</u> | <u>-</u> | <u>4,500,000</u> |
| <i>Total expenditures</i> | <u>5,000,000</u> | <u>5,000,000</u> | <u>292,960</u> | <u>4,707,040</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(5,000,000)</u> | <u>(5,000,000)</u> | <u>(292,960)</u> | <u>4,707,040</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 5,000,000 | (1,700,000) | - | 1,700,000 |
| Operating transfers in (out) | <u>-</u> | <u>6,700,000</u> | <u>6,700,000</u> | <u>-</u> |
| <i>Total other financing sources (uses)</i> | <u>5,000,000</u> | <u>5,000,000</u> | <u>6,700,000</u> | <u>1,700,000</u> |
| <i>Net change in fund balance</i> | - | - | 6,407,040 | 6,407,040 |
| <i>Fund balance - beginning of year</i> | - | - | 1,977,428 | 1,977,428 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,384,468</u> | <u>\$ 8,384,468</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 6,407,040 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public works | | | <u>(58,472)</u> | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 6,348,568</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-174

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, 2013

| | 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 | - | 75,000 | 400 | 74,600 |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | 925,000 | - | 925,000 |
| <i>Total expenditures</i> | <u>-</u> | <u>1,000,000</u> | <u>400</u> | <u>999,600</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>-</u> | <u>(1,000,000)</u> | <u>(400)</u> | <u>999,600</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | - | 500,000 | - | (500,000) |
| Operating transfers in (out) | - | 500,000 | 500,000 | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>1,000,000</u> | <u>500,000</u> | <u>(500,000)</u> |
| <i>Net change in fund balance</i> | - | - | 499,600 | 499,600 |
| <i>Fund balance - beginning of year</i> | - | - | 500,000 | 500,000 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 999,600</u> | <u>\$ 999,600</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 499,600 | |
| No adjustments to revenues | | | - | |
| No adjustments to expenditures | | | (29,788) | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 469,812</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-175

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, 2013

| | 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 | - | - | 49,046 | (49,046) |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | 5,000,000 | 5,000,000 | 182,876 | 4,817,124 |
| <i>Total expenditures</i> | <u>5,000,000</u> | <u>5,000,000</u> | <u>231,922</u> | <u>4,768,078</u> |
| <i>Excess (deficiency) of revenues over expenditures</i> | <u>(5,000,000)</u> | <u>(5,000,000)</u> | <u>(231,922)</u> | <u>4,768,078</u> |
| <i>Other financing sources (uses)</i> | | | | |
| Designated cash (budgeted increase in cash) | 5,000,000 | 2,650,000 | - | (2,650,000) |
| Operating transfers in (out) | - | 2,350,000 | 2,350,000 | - |
| <i>Total other financing sources (uses)</i> | <u>5,000,000</u> | <u>5,000,000</u> | <u>2,350,000</u> | <u>(2,650,000)</u> |
| <i>Net change in fund balance</i> | - | - | 2,118,078 | 2,118,078 |
| <i>Fund balance - beginning of year</i> | - | - | 16,034,436 | 16,034,436 |
| <i>Fund balance - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18,152,514</u> | <u>\$ 18,152,514</u> |
| Net change in fund balance (non-GAAP budgetary basis) | | | \$ 2,118,078 | |
| No adjustments to revenues | | | - | |
| Adjustments to expenditures for public safety | | | 19,234 | |
| Net change in fund balance (GAAP basis) | | | <u>\$ 2,137,312</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Agency Fund Descriptions
June 30, 2013

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, 2013

Statement C
 (Page 1 of 2)

| | Balance June 30, 2012 | Additions | Deletions | Balance June 30, 2013 |
|-------------------------------------|--------------------------|---------------|---------------|--------------------------|
| <i>Protest Suspense Fund - 437</i> | | | | |
| Assets | | | | |
| Cash and short-term investments | \$ 509,413 | \$ 446,317 | \$ - | \$ 955,730 |
| Total assets | \$ 509,413 | \$ 446,317 | \$ - | \$ 955,730 |
| Liabilities | | | | |
| Deposits held and due to others | \$ 509,413 | \$ 446,317 | \$ - | \$ 955,730 |
| Total liabilities | \$ 509,413 | \$ 446,317 | \$ - | \$ 955,730 |
| <i>Tax Levies - 700</i> | | | | |
| Assets | | | | |
| Cash and short-term investments | \$ 2,587,826 | \$ 49,374,524 | \$ 49,670,112 | \$ 2,292,238 |
| Receivables: | | | | |
| Property taxes | 2,550,874 | - | 2,550,874 | - |
| Total assets | \$ 5,138,700 | \$ 49,374,524 | \$ 52,220,986 | \$ 2,292,238 |
| Liabilities | | | | |
| Accounts payable | \$ 3,183,300 | \$ - | \$ 3,183,300 | \$ - |
| Deposits held and due to others | 1,955,400 | 46,823,650 | 46,486,812 | 2,292,238 |
| Due to primary government | - | - | - | - |
| Total liabilities | \$ 5,138,700 | \$ 46,823,650 | \$ 49,670,112 | \$ 2,292,238 |
| <i>Sheriff - Special - 501</i> | | | | |
| Assets | | | | |
| Cash and short-term investments | \$ 60,000 | \$ 6,241 | \$ - | \$ 66,241 |
| Total assets | \$ 60,000 | \$ 6,241 | \$ - | \$ 66,241 |
| Liabilities | | | | |
| Deposits held and due to others | \$ 60,000 | \$ 6,241 | \$ - | \$ 66,241 |
| Total liabilities | \$ 60,000 | \$ 6,241 | \$ - | \$ 66,241 |
| <i>Artesia Eagle Draw - 511</i> | | | | |
| Assets | | | | |
| Cash and short-term investments | \$ 680,353 | \$ 51,834 | \$ 110,055 | \$ 622,132 |
| Total assets | \$ 680,353 | \$ 51,834 | \$ 110,055 | \$ 622,132 |
| Liabilities | | | | |
| Accounts payable | \$ 33,722 | \$ - | \$ 33,722 | \$ - |
| Deposits held and due to others | 646,631 | 51,834 | 76,333 | 622,132 |
| Total liabilities | \$ 680,353 | \$ 51,834 | \$ 110,055 | \$ 622,132 |

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, 2013

Statement C
 (Page 2 of 2)

Pecos Valley Drug Task Force - 499

Assets

| | | | | | | | | |
|---------------------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|
| Cash and short-term investments | \$ | 43,068 | \$ | 189,739 | \$ | 231,628 | \$ | 1,179 |
| Receivables: | | | | | | | | |
| Other receivables | | - | | 3,740 | | - | | 3,740 |
| | | <u> </u> | | <u> </u> | | <u> </u> | | <u> </u> |
| Total assets | \$ | <u>43,068</u> | \$ | <u>193,479</u> | \$ | <u>231,628</u> | \$ | <u>4,919</u> |

Liabilities

| | | | | | | | | |
|---------------------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|
| Accounts payable | \$ | - | \$ | - | \$ | - | \$ | - |
| Deposits held and due to others | | 43,068 | | 193,479 | | 231,628 | | 4,919 |
| | | <u> </u> | | <u> </u> | | <u> </u> | | <u> </u> |
| Total liabilities | \$ | <u>43,068</u> | \$ | <u>193,479</u> | \$ | <u>231,628</u> | \$ | <u>4,919</u> |

The accompanying notes are an integral part of these financial statements

SUPPORTING SCHEDULES

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2013

| Name of Depository | Description | Maturity | CUSIP Number |
|------------------------|---------------------------|------------|--------------|
| Artesia National Bank | FHLMC POOL #C91362 | 3/1/2031 | 3128P7QP1 |
| Artesia National Bank | FNMA POOL #685946 | 9/1/2032 | 31400FBP1 |
| Artesia National Bank | FNMA POOL #791523 | 7/1/2034 | 31405KLC3 |
| Artesia National Bank | FHLMC POOL #781910 | 9/1/2034 | 31349TDP3 |
| Artesia National Bank | NEW MEXICO FIN AUTH REV** | 6/1/2025 | 64711NGN9 |
| Carlsbad National Bank | FNMA POOL #257201 | 5/1/2018 | 31371NU29 |
| Carlsbad National Bank | FNMA POOL 0425 Arm | 9/1/2037 | 31419APN1 |
| Carlsbad National Bank | FNMA 2010-14 JA | 5/25/2038 | 31398MEM4 |
| Carlsbad National Bank | FNMA 1214h NE | 8/26/2041 | 3136ABD8 |
| Carlsbad National Bank | FNMA 2012-63 HB | 8/25/2041 | 3136A6TP9 |
| Carlsbad National Bank | FNMA 1.5 10/9/19 | 10/9/2019 | 3136GOS51 |
| Carlsbad National Bank | FH4165B TA | 12/15/2042 | 3137AYS9 |
| Carlsbad National Bank | FHLB 3.5 | 7/29/2021 | 3133752P1 |
| Carlsbad National Bank | FHLB | 10/26/2022 | 313380WZ6 |
| Carlsbad National Bank | FFCB 1.75 | 5/29/2020 | 3133ECQR8 |
| First American Bank | FNMA 1TIME CALL | 10/28/2013 | 3136FTEK1 |
| First American Bank | GALLUP MCKINLEY NM** | 8/1/2017 | 364010NS3 |
| First American Bank | MBS FHLMC | 5/1/2018 | 3128H43V9 |
| First American Bank | MBS GNMA | 11/20/2018 | 36202DZ61 |
| First American Bank | ARTESIA NM HOSP** | 8/1/2019 | 04310KAV4 |
| First American Bank | DONA ANA SCH** | 8/1/2019 | 257584AK8 |
| First American Bank | TAOS NM MUNI** | 9/1/2019 | 876014FE6 |
| First American Bank | TAOS NM MUNI** | 9/1/2019 | 876014FE6 |
| First American Bank | TAOS NM MUNI** | 9/1/2019 | 876014FE6 |
| First American Bank | BELEN NM CONS** | 8/1/2022 | 077581MS2 |
| First American Bank | TAOS N MEX ST** | 6/1/2023 | 31349TDP3 |
| First American Bank | MBS FHLMC | 5/1/1931 | 64711NGN9 |
| 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 |
| Pioneer Bank | AJ1622 FNMA | 10/1/2026 | 622/001 |
| Wells Fargo Bank | FN AH8825 | 3/1/2041 | 3138AAYX3 |
| Wells Fargo Bank | FN AE4310 | 9/1/2040 | 31419EYG8 |
| Wells Fargo Bank | FN AJ3790 | 11/1/2026 | 3138AVF83 |

See independent auditors' report

| Fair Market Value | Name and Location of Safe Keeper |
|----------------------|---|
| \$ 3,682,247 | Federal Home Loan Bank, Irving TX |
| 96,480 | Federal Home Loan Bank, Irving TX |
| 127,154 | Federal Home Loan Bank, Irving TX |
| 148,827 | Federal Home Loan Bank, Irving TX |
| 525,000 | Federal Home Loan Bank, Irving TX |
| <u>\$ 4,579,708</u> | |
| \$ 325,780 | Federal Home Loan Bank Irving, TX |
| 738,684 | Federal Home Loan Bank Irving, TX |
| 992,613 | Federal Home Loan Bank Irving, TX |
| 2,797,996 | Federal Home Loan Bank Irving, TX |
| 1,690,247 | Federal Home Loan Bank Irving, TX |
| 1,903,400 | Federal Home Loan Bank Irving, TX |
| 3,018,911 | Federal Home Loan Bank Irving, TX |
| 1,056,954 | Federal Home Loan Bank Irving, TX |
| 1,882,549 | Federal Home Loan Bank Irving, TX |
| 1,902,913 | Federal Home Loan Bank Irving, TX |
| <u>\$ 16,310,047</u> | |
| \$ 200,742 | Federal Home Loan Bank Irving, TX |
| 200,000 | Federal Home Loan Bank Irving, TX |
| 108,685 | Federal Home Loan Bank Irving, TX |
| 63,180 | Federal Home Loan Bank Irving, TX |
| 1,535,000 | 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 |
| 1,356,185 | Federal Home Loan Bank Irving, TX |
| <u>\$ 5,203,792</u> | |
| 150,148 | Federal Home Loan Bank Irving, TX |
| 298,994 | Federal Home Loan Bank Irving, TX |
| 353,894 | Federal Home Loan Bank Irving, TX |
| 1,142,782 | Federal Home Loan Bank Irving, TX |
| 819,305 | Federal Home Loan Bank Irving, TX |
| 437,783 | Federal Home Loan Bank Irving, TX |
| 270,467 | Federal Home Loan Bank Irving, TX |
| 654,227 | Federal Home Loan Bank Irving, TX |
| <u>\$ 4,127,600</u> | |
| \$ 283,606 | Federal Reserve Bank, San Francisco, CA |
| 191,520 | Federal Reserve Bank, San Francisco, CA |
| 265,393 | Federal Reserve Bank, San Francisco, CA |

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2013

| Name of Depository | Description | Maturity | CUSIP Number |
|------------------------|-------------------------|------------|--------------|
| Wells Fargo Bank | FN AL0845 | 10/1/2026 | 3138EG5F7 |
| Wells Fargo Bank | FN AQ9185 | 1/1/2043 | 3138MRF31 |
| Wells Fargo Bank | FN AH9937 | 5/1/2041 | 3138ACBF3 |
| Wells Fargo Bank | FN AL0959 | 11/1/2041 | 3138EHB50 |
| Wells Fargo Bank | FN AH0965 | 12/1/2025 | 3138A2CB3 |
| Wells Fargo Bank | FN AH6221 | 3/1/2041 | 3138A74F2 |
| Wells Fargo Bank | FN AI7357 | 9/1/2026 | 3138AME76 |
| Western Bank - Artesia | FHLB FIXED RATE NOTE | 3/18/2021 | 313372VV3 |
| Western Bank - Artesia | FHLMC SERIES 4046 CLASS | 10/15/2041 | 3137AQGD4 |
| 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 | 06202EVH9 |
| 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 |
| Western Commerce Bank | FNMA#MA0582 | 11/1/2030 | 31417YUGO |
| Western Commerce Bank | FNMA#890255 | 7/1/2039 | 31410LBY7 |

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 | Name and Location of Safe Keeper |
|----------------------|---|
| 6,372,422 | Federal Reserve Bank, San Francisco, CA |
| 365,311 | Federal Reserve Bank, San Francisco, CA |
| 1,687,234 | Federal Reserve Bank, San Francisco, CA |
| 163,744 | Federal Reserve Bank, San Francisco, CA |
| 67,085 | Federal Reserve Bank, San Francisco, CA |
| 85,987 | Federal Reserve Bank, San Francisco, CA |
| 479,618 | Federal Reserve Bank, San Francisco, CA |
| <u>\$ 9,961,920</u> | |
| \$ 1,573,139 | Federal Home Loan Bank, Irving TX |
| 892,308 | Federal Home Loan Bank, Irving TX |
| <u>\$ 2,465,447</u> | |
| \$ 15,117 | Federal Home Loan Bank , Irving, TX |
| 10,734 | Federal Home Loan Bank , Irving, TX |
| 16,349 | Federal Home Loan Bank , Irving, TX |
| 13,959 | Federal Home Loan Bank , Irving, TX |
| 10,168 | Federal Home Loan Bank , Irving, TX |
| 27,227 | Federal Home Loan Bank , Irving, TX |
| 15,204 | Federal Home Loan Bank , Irving, TX |
| 57,902 | Federal Home Loan Bank , Irving, TX |
| 30,223 | Federal Home Loan Bank , Irving, TX |
| 55,883 | Federal Home Loan Bank , Irving, TX |
| 44,950 | Federal Home Loan Bank , Irving, TX |
| 39,261 | Federal Home Loan Bank , Irving, TX |
| 66,440 | Federal Home Loan Bank , Irving, TX |
| 84,239 | Federal Home Loan Bank , Irving, TX |
| 58,873 | Federal Home Loan Bank , Irving, TX |
| 71,173 | Federal Home Loan Bank , Irving, TX |
| 89,173 | Federal Home Loan Bank , Irving, TX |
| 75,445 | Federal Home Loan Bank , Irving, TX |
| 29,131 | Federal Home Loan Bank , Irving, TX |
| 28,762 | Federal Home Loan Bank , Irving, TX |
| 2,005 | Federal Home Loan Bank , Irving, TX |
| 765,235 | Federal Home Loan Bank , Irving, TX |
| 1,185,767 | Federal Home Loan Bank , Irving, TX |
| 1,023,225 | Federal Home Loan Bank , Irving, TX |
| 632,823 | Federal Home Loan Bank , Irving, TX |
| 1,366,518 | Federal Home Loan Bank , Irving, TX |
| 1,314,385 | Federal Home Loan Bank , Irving, TX |
| 1,003,648 | Federal Home Loan Bank , Irving, TX |
| 1,254,442 | Federal Home Loan Bank , Irving, TX |
| <u>\$ 9,388,261</u> | |
| <u>\$ 52,036,775</u> | |

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

| Account Name | Account Type | Artesia National Bank | Carlsbad National Bank | Eddy Federal Credit Union | Financial Security Credit Union |
|-------------------------------------|------------------------|--------------------------|---------------------------|------------------------------|---------------------------------------|
| Cash and Cash Equivalents | | | | | |
| Operational | Checking | \$ 14,899 | \$ 5,103,876 | \$ - | \$ - |
| Wire | Checking | - | 278,025 | - | - |
| Savings | Savings | - | - | - | - |
| Money Mangement | Money Mangement | 1,715,101 | 17,000,000 | - | - |
| Money Market | Money Market | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | 670,000 | 1,000,000 | 250,000 | 250,000 |
| Certificate of Deposit | Certificate of deposit | 650,000 | 2,000,000 | - | - |
| Certificate of Deposit | Certificate of deposit | 500,000 | - | - | - |
| Certificate of Deposit | Certificate of deposit | 800,000 | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| Certificate of Deposit | Certificate of deposit | - | - | - | - |
| | | - | - | - | - |
| Total on deposit | | <u>4,350,000</u> | <u>25,381,901</u> | <u>250,000</u> | <u>250,000</u> |
| Reconciling items | | <u>4,261</u> | <u>(2,622,369)</u> | <u>-</u> | <u>-</u> |
| Reconciled balance at June 30, 2013 | | <u>\$ 4,354,261</u> | <u>\$ 22,759,532</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> |
| | | | | | |
| Investments | | | | | |
| FHLB#313382MR1 | | - | - | - | - |
| FHLB#313382U68 | | - | - | - | - |
| FHLB#313383C58 | | - | - | - | - |
| FHLB#313383D81 | | - | - | - | - |
| FFCB#3133ECA79 | | - | - | - | - |
| FFCB#3133ECAD6 | | - | - | - | - |
| FFCB#3133ECP24 | | - | - | - | - |
| FFCB#3133ECSU9 | | - | - | - | - |
| FHLMC#3134G4BE7 | | - | - | - | - |
| FNMA#3135G0WG4 | | - | - | - | - |
| FNMA#3135G0XT5 | | - | - | - | - |
| FNMA#3136G1AS8 | | - | - | - | - |
| Local Government Investment Pool | | - | - | - | - |
| Total Investments | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Cash and Investments | | <u>\$ 4,354,261</u> | <u>\$ 22,759,532</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> |

See accompanying independent auditors' report

| First American Bank | Pioneer Bank | Wells Fargo Bank | Western Commerce Bank | Western Bank - Artesia | Local Government Investment Pool | Total |
|---------------------|---------------------|----------------------|-----------------------|------------------------|----------------------------------|--|
| \$ - | \$ - | \$ 5,500 | \$ - | \$ - | \$ - | \$ 5,124,275 |
| - | - | - | - | - | - | 278,025 |
| - | - | 199,191 | - | - | - | 199,191 |
| - | - | - | - | - | - | 18,715,101 |
| - | 3,000,385 | - | - | - | - | 3,000,385 |
| 500,000 | 500,000 | 2,500,000 | 500,000 | 1,000,000 | - | 7,170,000 |
| 500,000 | 800,000 | 2,005,192 | 500,000 | 1,000,000 | - | 7,455,192 |
| 500,000 | - | 511,074 | 800,000 | 1,000,000 | - | 3,311,074 |
| 500,000 | - | 1,500,000 | 600,000 | - | - | 3,400,000 |
| 300,000 | - | 1,000,005 | 9,500,000 | - | - | 10,800,005 |
| - | - | 3,007,849 | 6,000,000 | - | - | 9,007,849 |
| - | - | 800,000 | 1,000,000 | - | - | 1,800,000 |
| - | - | 4,000,000 | - | - | - | 4,000,000 |
| - | - | 446,913 | - | - | - | 446,913 |
| 2,300,000 | 4,300,385 | 15,975,724 | 18,900,000 | 3,000,000 | - | 74,708,010 |
| - | (385) | 1,091,384 | - | - | - | (1,527,109) |
| <u>\$ 2,300,000</u> | <u>\$ 4,300,000</u> | <u>\$ 17,067,108</u> | <u>\$ 18,900,000</u> | <u>\$ 3,000,000</u> | <u>\$ -</u> | <u>\$ 73,180,901</u> |
| | | | | | | Petty cash 1,500 |
| | | | | | | Less: agency funds cash per Exhibit D (3,937,520) |
| | | | | | | <u>Total cash and short-term investments per Exhibit A-1 \$ 69,244,881</u> |
| - | - | 493,802 | - | - | - | 493,802 |
| - | - | 480,970 | - | - | - | 480,970 |
| - | - | 492,526 | - | - | - | 492,526 |
| - | - | 494,975 | - | - | - | 494,975 |
| - | - | 485,811 | - | - | - | 485,811 |
| - | - | 300,231 | - | - | - | 300,231 |
| - | - | 486,257 | - | - | - | 486,257 |
| - | - | 491,205 | - | - | - | 491,205 |
| - | - | 497,813 | - | - | - | 497,813 |
| - | - | 495,930 | - | - | - | 495,930 |
| - | - | 492,490 | - | - | - | 492,490 |
| - | - | 482,342 | - | - | - | 482,342 |
| - | - | - | - | - | 6,247 | 6,247 |
| - | - | 5,694,350 | - | - | 6,247 | 5,700,597 |
| <u>\$ 2,300,000</u> | <u>\$ 4,300,000</u> | <u>\$ 22,761,458</u> | <u>\$ 18,900,000</u> | <u>\$ 3,000,000</u> | <u>\$ 6,247</u> | <u>\$ 78,881,498</u> |

STATE OF NEW MEXICO

Schedule III

Eddy County

Summary Schedule of Tax Roll Reconciliation - Property Taxes Receivable

June 30, 2013

| | | |
|--|----|-------------------------|
| Property taxes receivable, beginning of year | \$ | 1,627,625 |
| Changes to tax roll: | | |
| Net taxes charged to Treasurer for fiscal year | | 33,995,740 |
| Adjustments: | | |
| Increases in taxes receivables | | 320,930 |
| Charge off of taxes receivables | | <u>(180,326)</u> |
| Total taxes charged to Treasurer for fiscal year | | <u>34,136,344</u> |
| Total receivables prior to collections | | 35,763,969 |
| Collections for fiscal year ended June 30, 2012 | | <u>(33,762,700)</u> |
| Property taxes receivable, end of year | \$ | <u><u>2,001,269</u></u> |
| Property taxes receivable by years: | | |
| 2004 | \$ | 28 |
| 2005 | | 28 |
| 2006 | | 99 |
| 2007 | | 101 |
| 2008 | | 80 |
| 2009 | | 18,413 |
| 2010 | | 30,463 |
| 2011 | | 17,776 |
| 2012 | | 724,036 |
| 2013 | | <u>1,210,245</u> |
| Total taxes receivable | \$ | <u><u>2,001,269</u></u> |

See accompanying independent auditors' report

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

NM Debt Service

| | | | | | | |
|-----------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 2,186,962.51 | 23,996.42 | (12,883.50) | 2,198,075.43 | 2,115,491.49 | 2,115,491.49 |
| 2011 | 1,954,100.22 | 26,800.37 | (6,167.64) | 1,974,732.95 | 36,660.07 | 1,922,557.69 |
| 2010 | 2,050,062.24 | 33,208.60 | (15,252.77) | 2,068,018.07 | 14,927.88 | 2,066,917.83 |
| 2009 | 1,446,422.23 | 64,685.31 | (24,725.35) | 1,486,382.19 | 428.39 | 1,485,004.79 |
| 2008 | 1,352,401.94 | 27,014.37 | (34,127.60) | 1,345,288.71 | 53.18 | 1,344,374.00 |
| 2007 | 1,208,382.53 | 20,673.05 | (35,124.77) | 1,193,930.81 | 48.58 | 1,193,926.92 |
| 2006 | 1,160,430.25 | 6,943.51 | (20,544.05) | 1,146,829.71 | 1.12 | 1,146,822.77 |
| 2005 | 969,028.60 | 72,134.63 | (21,258.14) | 1,019,905.09 | - | 1,019,856.69 |
| 2004 | 753,009.13 | 51,217.18 | (7,441.93) | 796,784.38 | - | 796,782.87 |
| 2003 | 1,087,011.44 | 667.77 | (1,559.00) | 1,086,120.21 | - | 1,086,116.66 |
| Total St of NM | 14,167,811.09 | 327,341.21 | (179,084.75) | 14,316,067.55 | 2,167,610.71 | 14,177,851.71 |

County Operation

| | | | | | | |
|-----------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|----------------------|
| 2012 | 11,571,873.99 | 131,987.62 | (70,730.10) | 11,633,131.51 | 11,202,002.98 | 11,202,002.98 |
| 2011 | 10,289,054.16 | 147,242.37 | (33,028.17) | 10,403,268.36 | 184,952.05 | 10,122,962.81 |
| 2010 | 9,647,933.34 | 162,738.19 | (74,164.17) | 9,736,507.36 | 67,950.01 | 9,731,419.78 |
| 2009 | 9,162,998.11 | 421,783.76 | (160,957.92) | 9,423,823.95 | 2,683.05 | 9,414,868.13 |
| 2008 | 7,853,638.02 | 161,931.69 | (204,407.69) | 7,811,162.02 | 290.68 | 7,805,691.54 |
| 2007 | 7,099,664.64 | 126,891.87 | (214,899.60) | 7,011,656.91 | 298.76 | 7,011,632.46 |
| 2006 | 6,450,866.31 | 40,262.00 | (119,188.63) | 6,371,939.68 | 5.51 | 6,371,899.96 |
| 2005 | 5,582,343.45 | 438,217.00 | (128,766.71) | 5,891,793.74 | - | 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 | 2,981.49 | (7,312.17) | 5,021,427.59 | - | 5,021,409.16 |
| Total Eddy Cty | 77,863,119.56 | 2,007,482.18 | (1,067,395.15) | 78,803,206.59 | 11,458,183.04 | 78,071,903.59 |

Municipal

| | | | | | | |
|------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 3,027,066.16 | 1,026.21 | (56,540.55) | 2,971,551.82 | 2,859,645.63 | 2,859,645.63 |
| 2011 | 2,819,597.19 | 15,426.64 | (23,554.70) | 2,811,469.13 | 92,134.74 | 2,778,043.00 |
| 2010 | 2,665,212.07 | 17,996.85 | (4,327.44) | 2,678,881.48 | 30,285.10 | 2,677,514.40 |
| 2009 | 2,471,320.56 | 55,402.68 | (7,110.11) | 2,519,613.13 | 1,438.19 | 2,519,509.55 |
| 2008 | 2,351,459.11 | 5,938.64 | (33,895.17) | 2,323,502.58 | 162.64 | 2,323,492.19 |
| 2007 | 2,205,951.65 | 5,571.63 | (41,932.53) | 2,169,590.75 | - | 2,169,590.78 |
| 2006 | 2,012,950.04 | 1,521.91 | (30,728.15) | 1,983,743.80 | - | 1,983,743.82 |
| 2005 | 1,903,126.85 | 7,498.75 | (36,444.67) | 1,874,180.93 | - | 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 |
| Total Municipal | 22,893,829.17 | 179,651.70 | (253,042.12) | 22,820,438.75 | 2,983,666.30 | 22,673,625.41 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|------------|
| 21,154.91 | 21,154.91 | | | 2,094,336.58 | 2,094,336.58 | 82,583.94 |
| 366.60 | 19,225.58 | | | 36,293.47 | 1,903,332.11 | 52,175.26 |
| 149.28 | 20,669.18 | - | - | 14,778.60 | 2,046,248.65 | 1,100.24 |
| 4.28 | 14,850.05 | - | - | 424.11 | 1,470,154.74 | 1,377.40 |
| 0.53 | 13,443.74 | - | - | 52.65 | 1,330,930.26 | 914.71 |
| 0.49 | 11,939.27 | - | - | 48.09 | 1,181,987.65 | 3.89 |
| 0.01 | 11,468.23 | - | - | 1.11 | 1,135,354.54 | 6.94 |
| - | 10,198.57 | - | - | - | 1,009,658.12 | 48.40 |
| - | 7,967.83 | - | - | - | 788,815.04 | 1.51 |
| - | 10,861.17 | - | - | - | 1,075,255.49 | 3.55 |
| 21,676.11 | 141,778.52 | - | - | 2,145,934.60 | 14,036,073.19 | 138,215.84 |

| | | | | | | |
|------------|------------|---|---|---------------|---------------|------------|
| 112,020.03 | 112,020.03 | | | 11,089,982.95 | 11,089,982.95 | 431,128.53 |
| 1,849.52 | 101,229.63 | | | 183,102.53 | 10,021,733.18 | 280,305.55 |
| 679.50 | 97,314.20 | - | - | 67,270.51 | 9,634,105.58 | 5,087.58 |
| 26.83 | 94,148.68 | - | - | 2,656.22 | 9,320,719.45 | 8,955.82 |
| 2.91 | 78,056.92 | - | - | 287.77 | 7,727,634.62 | 5,470.48 |
| 2.99 | 70,116.32 | - | - | 295.77 | 6,941,516.14 | 24.45 |
| 0.06 | 63,719.00 | - | - | 5.45 | 6,308,180.96 | 39.72 |
| - | 58,915.33 | - | - | - | 5,832,617.76 | 260.65 |
| - | 54,984.84 | - | - | - | 5,443,498.84 | 11.79 |
| - | 50,214.09 | - | - | - | 4,971,195.07 | 18.43 |
| 114,581.83 | 780,719.04 | - | - | 11,343,601.21 | 77,291,184.55 | 731,303.00 |

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|------------|
| 28,596.46 | 28,596.46 | - | - | 2,831,049.17 | 2,831,049.17 | 111,906.19 |
| 921.35 | 27,780.43 | - | - | 91,213.39 | 2,750,262.57 | 33,426.13 |
| 302.85 | 26,775.14 | - | - | 29,982.25 | 2,650,739.26 | 1,367.08 |
| 14.38 | 25,195.10 | - | - | 1,423.81 | 2,494,314.45 | 103.58 |
| 1.63 | 23,234.92 | - | - | 161.01 | 2,300,257.27 | 10.39 |
| - | 21,695.91 | - | - | - | 2,147,894.87 | (0.03) |
| - | 19,837.44 | - | - | - | 1,963,906.38 | (0.02) |
| - | 18,741.81 | - | - | - | 1,855,439.15 | (0.03) |
| - | 18,190.65 | - | - | - | 1,800,874.35 | 0.02 |
| - | 16,688.40 | - | - | - | 1,652,151.68 | 0.03 |
| 29,836.66 | 226,736.25 | - | - | 2,953,829.64 | 22,446,889.16 | 146,813.34 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

School Levy

| | | | | | | |
|--------------------------|---------------------|-------------------|--------------------|---------------------|-------------------|---------------------|
| 2012 | 765,351.17 | 8,793.88 | (4,711.37) | 769,433.68 | 740,991.10 | 740,991.10 |
| 2011 | 680,604.67 | 9,818.47 | (2,191.54) | 688,231.60 | 12,131.58 | 669,619.20 |
| 2010 | 637,432.87 | 10,845.15 | (4,935.39) | 643,342.63 | 4,457.12 | 643,008.07 |
| 2009 | 605,378.72 | 28,117.83 | (10,724.80) | 622,771.75 | 176.69 | 622,175.25 |
| 2008 | 518,601.88 | 10,792.87 | (13,625.10) | 515,769.65 | 18.83 | 515,405.06 |
| 2007 | 468,489.62 | 8,449.02 | (14,304.36) | 462,634.28 | (19.92) | 462,632.78 |
| 2006 | 425,760.23 | 2,682.84 | (7,943.01) | 420,500.06 | (0.37) | 420,497.49 |
| 2005 | 368,211.88 | 29,211.64 | (8,578.65) | 388,844.87 | - | 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 |
| Total School Levy | 5,143,043.32 | 133,801.17 | (71,089.08) | 5,205,755.41 | 757,755.03 | 5,157,382.01 |

School Debt

| | | | | | | |
|------------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 1,081,052.81 | 11,300.61 | (9,393.21) | 1,082,960.21 | 1,022,750.71 | 1,022,750.71 |
| 2011 | 1,581,221.24 | 15,047.63 | (5,609.88) | 1,590,658.99 | 31,759.15 | 1,519,878.19 |
| 2010 | 1,735,124.41 | 37,170.24 | (27,003.86) | 1,745,290.79 | 13,137.55 | 1,744,579.85 |
| 2009 | 1,200,974.41 | 49,776.17 | (19,162.32) | 1,231,588.26 | 356.51 | 1,231,005.81 |
| 2008 | 1,287,078.99 | 33,670.02 | (32,118.64) | 1,288,630.37 | 70.61 | 1,288,111.65 |
| 2007 | 1,083,406.59 | 21,964.06 | (29,562.53) | 1,075,808.12 | (27.57) | 1,075,805.79 |
| 2006 | 947,387.07 | 4,342.62 | (9,531.87) | 942,197.82 | (0.49) | 942,193.77 |
| 2005 | 899,498.81 | 76,172.10 | (15,367.12) | 960,303.79 | - | 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 |
| Total for School Debt | 12,075,414.86 | 332,053.89 | (160,828.56) | 12,246,640.19 | 1,068,046.47 | 12,113,775.77 |

School Capt Imrov

| | | | | | | |
|------------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 1,293,606.62 | 13,775.30 | (656.90) | 1,306,725.02 | 1,276,539.75 | 1,276,539.75 |
| 2011 | 2,820,851.10 | 39,317.03 | (8,959.82) | 2,851,208.31 | 52,080.70 | 2,775,315.99 |
| 2010 | 2,646,435.85 | 43,405.32 | (19,887.89) | 2,669,953.28 | 19,081.47 | 2,668,540.51 |
| 2009 | 2,514,825.02 | 112,495.86 | (42,999.55) | 2,584,321.33 | 744.48 | 2,581,925.60 |
| 2008 | 2,163,845.16 | 43,223.09 | (54,604.54) | 2,152,463.71 | 84.96 | 2,150,999.95 |
| 2007 | 1,977,384.26 | 33,875.29 | (57,554.79) | 1,953,704.76 | (79.59) | 1,953,698.08 |
| 2006 | 1,798,145.85 | 10,759.31 | (31,834.05) | 1,777,071.11 | (1.68) | 1,777,060.23 |
| 2005 | 1,570,108.73 | 116,902.28 | (34,450.90) | 1,652,560.11 | - | 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 |
| Total for School Capt | 19,679,864.46 | 514,276.52 | (267,477.55) | 19,926,663.43 | 1,348,450.09 | 19,815,209.38 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|----------|-----------|---|---|------------|--------------|-----------|
| 7,409.91 | 7,409.91 | | | 733,581.19 | 733,581.19 | 28,442.58 |
| 121.32 | 6,696.19 | | | 12,010.26 | 662,923.01 | 18,612.40 |
| 44.57 | 6,430.08 | - | - | 4,412.55 | 636,577.99 | 334.56 |
| 1.77 | 6,221.75 | - | - | 174.92 | 615,953.50 | 596.50 |
| 0.19 | 5,154.05 | - | - | 18.64 | 510,251.01 | 364.59 |
| (0.20) | 4,626.33 | - | - | (19.72) | 458,006.45 | 1.50 |
| (0.00) | 4,204.97 | - | - | (0.37) | 416,292.52 | 2.57 |
| - | 3,888.28 | - | - | - | 384,939.81 | 16.78 |
| - | 3,628.67 | - | - | - | 359,238.12 | 0.74 |
| - | 3,313.58 | - | - | - | 328,044.60 | 1.18 |
| 7,577.55 | 51,573.82 | - | - | 750,177.48 | 5,105,808.19 | 48,373.40 |

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|------------|
| 10,227.51 | 10,227.51 | | | 1,012,523.20 | 1,012,523.20 | 60,209.50 |
| 317.59 | 15,198.78 | | | 31,441.56 | 1,504,679.41 | 70,780.80 |
| 131.38 | 17,445.80 | - | - | 13,006.17 | 1,727,134.05 | 710.94 |
| 3.57 | 12,310.06 | - | - | 352.94 | 1,218,695.75 | 582.45 |
| 0.71 | 12,881.12 | - | - | 69.90 | 1,275,230.53 | 518.72 |
| (0.28) | 10,758.06 | - | - | (27.29) | 1,065,047.73 | 2.33 |
| (0.00) | 9,421.94 | - | - | (0.49) | 932,771.83 | 4.05 |
| - | 9,602.54 | - | - | - | 950,651.09 | 50.16 |
| - | 13,256.93 | - | - | - | 1,312,436.01 | 2.65 |
| - | 10,035.03 | - | - | - | 993,468.40 | 2.82 |
| 10,680.46 | 121,137.76 | - | - | 1,057,366.01 | 11,992,638.01 | 132,864.42 |

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|------------|
| 12,765.40 | 12,765.40 | | | 1,263,774.35 | 1,263,774.35 | 30,185.27 |
| 520.81 | 27,753.16 | | | 51,559.89 | 2,747,562.83 | 75,892.32 |
| 190.81 | 26,685.41 | - | - | 18,890.66 | 2,641,855.10 | 1,412.77 |
| 7.44 | 25,819.26 | - | - | 737.04 | 2,556,106.34 | 2,395.73 |
| 0.85 | 21,510.00 | - | - | 84.11 | 2,129,489.95 | 1,463.76 |
| (0.80) | 19,536.98 | - | - | (78.79) | 1,934,161.10 | 6.68 |
| (0.02) | 17,770.60 | - | - | (1.66) | 1,759,289.63 | 10.88 |
| - | 16,524.81 | - | - | - | 1,635,956.65 | 78.65 |
| - | 15,495.47 | - | - | - | 1,534,051.23 | 3.07 |
| - | 14,291.01 | - | - | - | 1,414,810.10 | 4.92 |
| 13,484.50 | 198,152.09 | - | - | 1,334,965.59 | 19,617,057.29 | 111,454.05 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

School SB-33

| | | | | | | |
|---------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 4,940,341.96 | 55,285.10 | (19,815.99) | 4,975,811.07 | 4,838,074.49 | 4,838,074.49 |
| 2011 | 4,169,164.01 | 78,037.45 | (10,563.22) | 4,236,638.24 | 72,054.00 | 4,167,695.81 |
| 2010 | 3,814,284.19 | 67,054.39 | (21,250.58) | 3,860,088.00 | 27,037.27 | 3,857,625.57 |
| 2009 | 3,578,146.78 | 185,245.94 | (71,665.53) | 3,691,727.19 | 1,077.72 | 3,686,363.40 |
| 2008 | 3,051,341.19 | 42,343.31 | (84,771.56) | 3,008,912.94 | 73.89 | 3,005,776.93 |
| 2007 | 2,810,487.02 | 37,174.18 | (90,506.11) | 2,757,155.09 | (171.99) | 2,757,141.08 |
| 2006 | 2,570,151.88 | 19,765.62 | (69,539.88) | 2,520,377.62 | (3.71) | 2,520,356.92 |
| 2005 | 2,204,651.23 | 120,904.13 | (66,815.55) | 2,258,739.81 | - | 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 |
| Total School SB-33 | 30,863,441.45 | 748,456.80 | (461,556.11) | 31,150,342.14 | 4,938,141.67 | 30,932,569.82 |

School Ed Tech

| | | | | | | |
|---------------------|---------------------|------------------|--------------------|---------------------|---------------------|---------------------|
| 2012 | 2,248,720.28 | 25,032.43 | (21,237.62) | 2,252,515.09 | 2,144,186.34 | 2,144,186.34 |
| 2011 | 17,480.57 | 265.87 | (6.33) | 17,740.11 | 356.63 | 14,164.91 |
| 2010 | 20,185.19 | 1,258.89 | (1,242.73) | 20,201.35 | 174.74 | 20,200.50 |
| 2009 | 8,328.94 | 748.01 | (337.40) | 8,739.55 | 3.28 | 8,739.34 |
| 2008 | 16,139.17 | 1,325.80 | (1,291.15) | 16,173.82 | 3.30 | 16,173.84 |
| 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 |
| Total School | 2,363,413.48 | 30,539.85 | (25,928.05) | 2,368,025.28 | 2,144,724.29 | 2,256,120.25 |

College Levy

| | | | | | | |
|---------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 2,835,980.10 | 32,243.68 | (27,405.51) | 2,840,818.27 | 2,706,456.69 | 2,706,456.69 |
| 2011 | 2,461,903.74 | 8,779.89 | (11,577.26) | 2,459,106.37 | 52,378.00 | 2,376,760.02 |
| 2010 | 2,308,967.40 | 23,589.02 | (18,421.20) | 2,314,135.22 | 17,358.19 | 2,313,379.37 |
| 2009 | 2,351,809.62 | 68,004.55 | (23,985.35) | 2,395,828.82 | 658.92 | 2,395,761.43 |
| 2008 | 1,930,297.54 | 53,492.21 | (30,286.84) | 1,953,502.91 | 110.45 | 1,953,494.26 |
| 2007 | 569,318.21 | 12,407.50 | (11,468.05) | 570,257.66 | 0.32 | 570,257.73 |
| 2006 | 516,957.76 | 1,628.87 | (282.02) | 518,304.61 | - | 518,303.31 |
| 2005 | 421,998.90 | 55,691.49 | (2,274.29) | 475,416.10 | - | 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 |
| Total College Levy | 14,222,710.88 | 275,703.61 | (126,629.34) | 14,371,785.15 | 2,776,962.57 | 14,154,210.07 |

College Debt Service

| | | | | | | |
|---------------------------|---------------------|------------------|--------------------|---------------------|-----------------|---------------------|
| 2011 | 334,394.91 | 1,173.99 | (1,554.23) | 334,014.67 | 7,206.20 | 322,939.81 |
| 2010 | 312,062.63 | 3,145.35 | (2,462.78) | 312,745.20 | 2,375.39 | 312,641.57 |
| 2009 | 313,573.36 | 9,067.31 | (3,198.05) | 319,442.62 | 87.85 | 319,433.57 |
| 2008 | 257,740.47 | 7,132.34 | (4,038.64) | 260,834.17 | 14.78 | 260,833.06 |
| Total College Debt | 1,217,771.37 | 20,518.99 | (11,253.70) | 1,227,036.66 | 9,684.22 | 1,215,848.01 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|------------|
| 48,380.74 | 48,380.74 | | | 4,789,693.75 | 4,789,693.75 | 137,736.58 |
| 720.54 | 41,676.96 | | | 71,333.46 | 4,126,018.85 | 68,942.43 |
| 270.37 | 38,576.26 | - | - | 26,766.90 | 3,819,049.31 | 2,462.43 |
| 10.78 | 36,863.63 | - | - | 1,066.94 | 3,649,499.77 | 5,363.79 |
| 0.74 | 30,057.77 | - | - | 73.15 | 2,975,719.16 | 3,136.01 |
| (1.72) | 27,571.41 | - | - | (170.27) | 2,729,569.67 | 14.01 |
| (0.04) | 25,203.57 | - | - | (3.67) | 2,495,153.35 | 20.70 |
| - | 22,586.54 | - | - | - | 2,236,067.61 | 85.66 |
| - | 19,249.47 | - | - | - | 1,905,697.88 | 3.44 |
| - | 19,159.34 | - | - | - | 1,896,774.78 | 7.27 |
| 49,381.42 | 309,325.70 | - | - | 4,888,760.25 | 30,623,244.12 | 217,772.32 |

| | | | | | | |
|-----------|-----------|---|---|--------------|--------------|------------|
| 21,441.86 | 21,441.86 | | | 2,122,744.48 | 2,122,744.48 | 108,328.75 |
| 3.57 | 141.65 | | | 353.06 | 14,023.26 | 3,575.20 |
| 1.75 | 202.01 | - | - | 172.99 | 19,998.50 | 0.85 |
| 0.03 | 87.39 | - | - | 3.25 | 8,651.95 | 0.21 |
| 0.03 | 161.74 | - | - | 3.27 | 16,012.10 | (0.02) |
| - | 284.92 | - | - | - | 28,206.73 | 0.01 |
| - | 241.64 | - | - | - | 23,922.03 | 0.03 |
| 21,447.24 | 22,561.20 | - | - | 2,123,277.05 | 2,233,559.05 | 111,905.03 |

| | | | | | | |
|---|---|---|---|--------------|---------------|------------|
| - | - | - | - | 2,706,456.69 | 2,706,456.69 | 134,361.58 |
| - | - | - | - | 52,378.00 | 2,376,760.02 | 82,346.35 |
| - | - | - | - | 17,358.19 | 2,313,379.37 | 755.85 |
| - | - | - | - | 658.92 | 2,395,761.43 | 67.39 |
| - | - | - | - | 110.45 | 1,953,494.26 | 8.65 |
| - | - | - | - | 0.32 | 570,257.73 | (0.07) |
| - | - | - | - | - | 518,303.31 | 1.30 |
| - | - | - | - | - | 475,384.81 | 31.29 |
| - | - | - | - | - | 425,444.62 | 1.36 |
| - | - | - | - | - | 418,967.83 | 1.38 |
| - | - | - | - | 2,776,962.57 | 14,154,210.07 | 217,575.08 |

| | | | | | | |
|---|---|---|---|----------|--------------|-----------|
| - | - | - | - | 7,206.20 | 322,939.81 | 11,074.86 |
| - | - | - | - | 2,375.39 | 312,641.57 | 103.63 |
| - | - | - | - | 87.85 | 319,433.57 | 9.05 |
| - | - | - | - | 14.78 | 260,833.06 | 1.11 |
| - | - | - | - | 9,684.22 | 1,215,848.01 | 11,188.65 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

Art Gen Hosp

| | | | | | | |
|-----------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| 2012 | 1,816,064.24 | 20,265.56 | (920.37) | 1,835,409.43 | 1,807,217.85 | 1,807,217.85 |
| 2011 | 1,685,508.10 | 48,542.47 | (1,888.11) | 1,732,162.46 | 24,443.06 | 1,722,944.44 |
| 2010 | 1,596,291.65 | 36,350.88 | (6,328.94) | 1,626,313.59 | 10,736.83 | 1,624,936.60 |
| 2009 | 1,331,889.60 | 92,696.16 | (36,887.31) | 1,387,698.45 | 422.99 | 1,384,174.51 |
| 2008 | 1,231,462.11 | 4,667.72 | (45,117.51) | 1,191,012.32 | - | 1,188,825.45 |
| 2007 | 1,147,477.73 | 8,609.20 | (47,043.04) | 1,109,043.89 | (120.42) | 1,109,034.21 |
| 2006 | 1,014,235.88 | 11,207.38 | (46,850.62) | 978,592.64 | (2.52) | 978,580.43 |
| 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 |
| Total Hospital | 11,288,778.84 | 303,226.05 | (239,346.03) | 11,352,658.86 | 1,842,697.79 | 11,308,130.87 |

Art Gen Hosp- Debt

| | | | | | | |
|----------------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 2012 | 687,766.72 | 7,674.80 | (348.54) | 695,092.98 | 684,416.48 | 684,416.48 |
| 2011 | 636,926.34 | 18,343.42 | (713.49) | 654,556.27 | 9,236.67 | 651,072.93 |
| 2010 | 972,283.06 | 22,140.96 | (3,854.86) | 990,569.16 | 6,539.65 | 989,730.36 |
| 2009 | 809,778.12 | 56,358.57 | (22,427.27) | 843,709.42 | 257.16 | 841,566.83 |
| 2008 | 748,591.59 | 2,837.45 | (27,426.30) | 724,002.74 | - | 722,673.37 |
| 2007 | 1,009,100.95 | 7,570.99 | (41,370.24) | 975,301.70 | (105.89) | 975,293.29 |
| 2006 | 895,909.15 | 9,899.86 | (41,384.81) | 864,424.20 | (2.23) | 864,413.38 |
| 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 |
| Total Hospital Debt | 7,759,107.05 | 209,690.93 | (188,049.30) | 7,780,748.68 | 700,341.84 | 7,762,248.67 |

Cattle

| | | | | | | |
|---------------------|-------------------|---------------|-------------------|-------------------|------------------|-------------------|
| 2012 | 39,073.81 | - | (349.27) | 38,724.54 | 38,352.49 | 38,352.49 |
| 2011 | 36,382.73 | - | (66.90) | 36,315.83 | 482.24 | 36,315.83 |
| 2010 | 32,265.04 | - | (275.93) | 31,989.11 | 109.73 | 31,989.11 |
| 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 | - | (557.22) | 24,579.13 | - | 24,579.13 |
| Total Cattle | 337,411.16 | 158.48 | (1,915.71) | 335,653.93 | 38,944.46 | 335,281.88 |

Sheep

| | | | | | | |
|--------------------|-----------------|----------|---------------|-----------------|---------------|-----------------|
| 2012 | 184.77 | - | - | 184.77 | 173.93 | 173.93 |
| 2011 | 150.57 | - | - | 150.57 | 8.76 | 150.57 |
| 2010 | 103.59 | - | - | 103.59 | - | 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 |
| Total Sheep | 1,492.93 | - | (0.45) | 1,492.48 | 182.69 | 1,481.64 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|-----------|------------|---|---|--------------|---------------|-----------|
| 18,072.18 | 18,072.18 | - | - | 1,789,145.67 | 1,789,145.67 | 28,191.58 |
| 244.43 | 17,229.44 | - | - | 24,198.63 | 1,705,715.00 | 9,218.02 |
| 107.37 | 16,249.37 | - | - | 10,629.46 | 1,608,687.23 | 1,376.99 |
| 4.23 | 13,841.75 | - | - | 418.76 | 1,370,332.76 | 3,523.94 |
| - | 11,888.25 | - | - | - | 1,176,937.20 | 2,186.87 |
| (1.20) | 11,090.34 | - | - | (119.22) | 1,097,943.87 | 9.68 |
| (0.03) | 9,785.80 | - | - | (2.49) | 968,794.63 | 12.21 |
| - | 7,480.45 | - | - | - | 740,564.21 | 8.10 |
| - | 7,443.73 | - | - | - | 736,928.99 | 0.60 |
| 18,426.98 | 113,081.31 | - | - | 1,824,270.81 | 11,195,049.56 | 44,527.99 |

| | | | | | | |
|----------|-----------|---|---|------------|--------------|-----------|
| 6,844.16 | 6,844.16 | - | - | 677,572.32 | 677,572.32 | 10,676.50 |
| 92.37 | 6,510.73 | - | - | 9,144.30 | 644,562.20 | 3,483.34 |
| 65.40 | 9,897.30 | - | - | 6,474.25 | 979,833.06 | 838.80 |
| 2.57 | 8,415.67 | - | - | 254.59 | 833,151.16 | 2,142.59 |
| - | 7,226.73 | - | - | - | 715,446.64 | 1,329.37 |
| (1.06) | 9,752.93 | - | - | (104.83) | 965,540.36 | 8.41 |
| (0.02) | 8,644.13 | - | - | (2.21) | 855,769.25 | 10.82 |
| - | 6,343.41 | - | - | - | 627,997.83 | 6.86 |
| - | 7,890.36 | - | - | - | 781,145.41 | 0.57 |
| - | 6,097.05 | - | - | - | 603,607.97 | 2.75 |
| 7,003.42 | 77,622.49 | - | - | 693,338.42 | 7,684,626.18 | 18,500.01 |

| | | | | | | |
|--------|----------|---|---|-----------|------------|--------|
| 383.52 | 383.52 | - | - | 37,968.97 | 37,968.97 | 372.05 |
| 4.82 | 363.16 | - | - | 477.42 | 35,952.67 | - |
| 1.10 | 319.89 | - | - | 108.63 | 31,669.22 | - |
| - | 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 | - |
| 389.44 | 3,352.82 | - | - | 38,555.02 | 331,929.06 | 372.05 |

| | | | | | | |
|------|-------|---|---|--------|----------|-------|
| 1.74 | 1.74 | - | - | 172.19 | 172.19 | 10.84 |
| 0.09 | 1.51 | - | - | 8.67 | 149.06 | - |
| - | 1.04 | - | - | - | 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 | - |
| 1.83 | 14.82 | - | - | 180.86 | 1,466.82 | 10.84 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

Goats

| | | | | | | |
|--------------------|--------|---|--------|--------|-------|--------|
| 2012 | 104.83 | | | 104.83 | 83.47 | 83.47 |
| 2011 | 101.73 | - | - | 101.73 | 1.03 | 101.73 |
| 2010 | 84.76 | | (0.77) | 83.99 | - | 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 |
| Total Goats | 827.12 | - | (1.50) | 825.62 | 84.50 | 804.26 |

Equine

| | | | | | | |
|---------------------|-----------|-------|----------|-----------|----------|-----------|
| 2012 | 1,695.55 | | (5.07) | 1,690.48 | 1,595.48 | 1,595.48 |
| 2011 | 1,805.18 | - | (7.65) | 1,797.53 | 107.91 | 1,786.43 |
| 2010 | 1,978.75 | - | (52.15) | 1,926.60 | 23.40 | 1,915.50 |
| 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 |
| Total Equine | 27,179.86 | 18.76 | (251.16) | 26,947.46 | 1,726.79 | 26,830.26 |

Dairy

| | | | | | | |
|--------------------|------------|--------|----------|------------|-----------|------------|
| 2012 | 22,084.34 | | | 22,084.34 | 22,084.34 | 22,084.34 |
| 2011 | 19,441.37 | - | - | 19,441.37 | 2,475.43 | 19,441.37 |
| 2010 | 18,745.63 | - | - | 18,745.63 | - | 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 |
| Total Dairy | 243,480.32 | 270.75 | (546.04) | 243,205.03 | 24,559.77 | 240,890.54 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|------|------|---|---|-------|--------|-------|
| 0.83 | 0.83 | - | - | 82.64 | 82.64 | 21.36 |
| 0.01 | 1.02 | - | - | 1.02 | 100.71 | - |
| - | 0.84 | - | - | - | 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 | - |
| 0.85 | 8.04 | - | - | 83.66 | 796.22 | 21.36 |

| | | | | | | |
|-------|--------|---|---|----------|-----------|--------|
| 15.95 | 15.95 | - | - | 1,579.53 | 1,579.53 | 95.00 |
| 1.08 | 17.86 | - | - | 106.83 | 1,768.57 | 11.10 |
| 0.23 | 19.16 | - | - | 23.17 | 1,896.35 | 11.10 |
| - | 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 | - |
| 17.27 | 268.30 | - | - | 1,709.52 | 26,561.96 | 117.20 |

| | | | | | | |
|--------|----------|---|---|-----------|------------|----------|
| 220.84 | 220.84 | | | 21,863.50 | 21,863.50 | - |
| 24.75 | 194.41 | | | 2,450.68 | 19,246.96 | - |
| - | 187.46 | | | - | 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 | - |
| 245.60 | 2,408.91 | - | - | 24,314.17 | 238,481.63 | 2,314.49 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

Hack Draw

| | | | | | | |
|------------------------|------------------|-------------|----------------|------------------|------------------|------------------|
| 2012 | 10,892.69 | | | 10,892.69 | 10,032.78 | 10,032.78 |
| 2011 | 10,252.12 | - | - | 10,252.12 | 531.99 | 9,937.44 |
| 2010 | 9,979.61 | - | - | 9,979.61 | 350.46 | 9,973.06 |
| 2009 | 9,586.94 | - | - | 9,586.94 | 0.29 | 9,586.94 |
| 2008 | 9,028.27 | - | (10.95) | 9,017.32 | - | 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 |
| Total Hack Draw | 74,251.38 | 2.00 | (64.23) | 74,189.15 | 10,915.52 | 73,008.01 |

PCVD

| | | | | | | |
|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 2012 | 783,241.73 | 129.08 | - | 783,370.81 | 766,723.66 | 766,723.66 |
| 2011 | 743,707.97 | 12,267.48 | (1,081.18) | 754,894.27 | 14,298.89 | 748,904.77 |
| 2010 | 702,084.15 | 14,532.67 | (136.19) | 716,480.63 | 3,675.54 | 715,646.55 |
| 2009 | 554,580.92 | 41,114.01 | (4,973.91) | 590,721.02 | 267.17 | 589,620.82 |
| 2008 | 356,033.05 | 177,141.35 | (28,216.17) | 504,958.23 | - | 503,865.67 |
| 2007 | 498,716.32 | 146.84 | (29,533.84) | 469,329.32 | - | 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 |
| Total PCVD | 4,952,442.64 | 306,451.21 | (108,442.28) | 5,150,451.57 | 784,965.26 | 5,124,767.84 |

EDFD

| | | | | | | |
|-------------------|---------------------|------------------|--------------------|---------------------|------------------|---------------------|
| 2012 | 52,045.10 | 9.68 | - | 52,054.78 | 51,061.05 | 51,061.05 |
| 2011 | 49,474.22 | 920.06 | (62.81) | 50,331.47 | 898.10 | 50,017.97 |
| 2010 | 77,996.18 | 1,816.59 | (10.99) | 79,801.78 | 385.10 | 79,776.85 |
| 2009 | 59,954.75 | 5,126.67 | (588.13) | 64,493.29 | 13.14 | 64,493.29 |
| 2008 | 36,402.77 | 22,269.13 | (3,506.19) | 55,165.71 | - | 55,165.71 |
| 2007 | 326,298.07 | - | (22,160.44) | 304,137.63 | - | 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 |
| Total EDFD | 1,426,956.36 | 73,751.03 | (54,655.90) | 1,446,051.49 | 52,357.39 | 1,444,719.33 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|--------|--------|------|-------|-----------|-----------|----------|
| 100.33 | 100.33 | 4.01 | 4.01 | 9,928.44 | 9,928.44 | 859.91 |
| 5.32 | 99.37 | 0.21 | 3.97 | 526.46 | 9,834.09 | 314.68 |
| 3.50 | 99.73 | 0.14 | 3.99 | 346.82 | 9,869.34 | 6.55 |
| 0.00 | 95.87 | 0.00 | 3.83 | 0.29 | 9,487.24 | - |
| - | 90.17 | - | 3.61 | - | 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 | - |
| 109.16 | 730.08 | 4.37 | 29.20 | 10,802.00 | 72,248.73 | 1,181.14 |

| | | | | | | |
|----------|-----------|---|---|------------|--------------|-----------|
| 7,667.24 | 7,667.24 | - | - | 759,056.42 | 759,056.42 | 16,647.15 |
| 142.99 | 7,489.05 | - | - | 14,155.90 | 741,415.72 | 5,989.50 |
| 36.76 | 7,156.47 | - | - | 3,638.78 | 708,490.08 | 834.08 |
| 2.67 | 5,896.21 | - | - | 264.50 | 583,724.61 | 1,100.20 |
| - | 5,038.66 | - | - | - | 498,827.01 | 1,092.56 |
| - | 4,693.23 | - | - | - | 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 |
| 7,849.65 | 51,247.68 | - | - | 777,115.61 | 5,073,520.16 | 25,683.73 |

| | | | | | | |
|--------|-----------|---|---|-----------|--------------|----------|
| 510.61 | 510.61 | - | - | 50,550.44 | 50,550.44 | 993.73 |
| 8.98 | 500.18 | - | - | 889.12 | 49,517.79 | 313.50 |
| 3.85 | 797.77 | - | - | 381.25 | 78,979.08 | 24.93 |
| 0.13 | 644.93 | - | - | 13.01 | 63,848.36 | - |
| - | 551.66 | - | - | - | 54,614.05 | - |
| - | 3,041.38 | - | - | - | 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 | - |
| 523.57 | 14,447.19 | - | - | 51,833.82 | 1,430,272.14 | 1,332.16 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

Cottonwood

| | | | | | | |
|-------------------------|-------------------|----------|-----------------|-------------------|------------------|-------------------|
| 2012 | 81,363.92 | | | 81,363.92 | 77,862.30 | 77,862.30 |
| 2011 | 77,732.39 | - | (80.14) | 77,652.25 | 2,265.96 | 75,374.30 |
| 2010 | 72,043.07 | - | (6.97) | 72,036.10 | 512.28 | 71,050.60 |
| 2009 | 69,419.19 | | (96.55) | 69,322.64 | 241.71 | 67,681.43 |
| 2008 | 61,808.34 | - | (478.10) | 61,330.24 | - | 59,691.36 |
| 2007 | 56,525.79 | - | - | 56,525.79 | - | 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 |
| Total Cottonwood | 612,638.95 | - | (661.76) | 611,977.19 | 80,882.25 | 601,928.64 |

Cbad SWCD

| | | | | | | |
|----------------------|---------------------|-----------------|--------------------|---------------------|-------------------|---------------------|
| 2012 | 309,794.41 | 7.89 | (101.32) | 309,700.98 | 294,996.54 | 294,996.54 |
| 2011 | 296,998.39 | 7.57 | (2,199.12) | 294,806.84 | 11,108.97 | 290,284.43 |
| 2010 | 279,124.20 | - | (179.37) | 278,944.83 | 4,157.20 | 278,758.35 |
| 2009 | 264,722.21 | - | (675.04) | 264,047.17 | 160.21 | 264,033.18 |
| 2008 | 251,352.79 | 42.00 | (241.35) | 251,153.44 | 29.74 | 251,152.24 |
| 2007 | 245,990.14 | 11.60 | (347.91) | 245,653.83 | - | 245,653.81 |
| 2006 | 226,642.67 | 13.22 | (88.57) | 226,567.32 | - | 226,566.39 |
| 2005 | 222,113.46 | 967.79 | (6,346.55) | 216,734.70 | - | 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 |
| Total Cbad SW | 2,508,958.43 | 2,207.74 | (10,844.79) | 2,500,321.38 | 310,452.66 | 2,480,889.12 |

Cen Val SWCD

| | | | | | | |
|---------------------|-------------------|--------------|-------------------|-------------------|------------------|-------------------|
| 2012 | 45,682.80 | - | - | 45,682.80 | 44,315.08 | 44,315.08 |
| 2011 | 41,104.72 | - | (13.36) | 41,091.36 | 1,455.94 | 40,491.95 |
| 2010 | 38,715.99 | - | (12.05) | 38,703.94 | 251.43 | 38,530.51 |
| 2009 | 37,152.16 | 20.68 | (1,215.72) | 35,957.12 | 41.42 | 35,682.08 |
| 2008 | 33,357.03 | - | (79.85) | 33,277.18 | - | 33,002.54 |
| 2007 | 30,036.33 | 36.71 | (7.21) | 30,065.83 | - | 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 |
| Total CVSWCD | 342,081.65 | 57.39 | (1,352.65) | 340,786.39 | 46,063.87 | 338,089.48 |

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|--------|----------|-------|--------|-----------|------------|-----------|
| 778.62 | 778.62 | 31.14 | 31.14 | 77,052.53 | 77,052.53 | 3,501.62 |
| 22.66 | 753.74 | 0.91 | 30.15 | 2,242.39 | 74,590.41 | 2,277.95 |
| 5.12 | 710.51 | 0.20 | 28.42 | 506.95 | 70,311.67 | 985.50 |
| 2.42 | 676.81 | 0.10 | 27.07 | 239.20 | 66,977.54 | 1,641.21 |
| - | 596.91 | - | 23.88 | - | 59,070.57 | 1,638.88 |
| - | 565.25 | - | 22.61 | - | 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 |
| 808.82 | 6,019.29 | 32.35 | 240.77 | 80,041.07 | 595,668.58 | 10,048.55 |

| | | | | | | |
|----------|-----------|--------|--------|------------|--------------|-----------|
| 2,949.97 | 2,949.97 | 118.00 | 118.00 | 291,928.58 | 291,928.58 | 14,704.44 |
| 111.09 | 2,902.84 | 4.44 | 116.11 | 10,993.44 | 287,265.47 | 4,522.41 |
| 41.57 | 2,787.58 | 1.66 | 111.50 | 4,113.97 | 275,859.26 | 186.48 |
| 1.60 | 2,640.33 | 0.06 | 105.61 | 158.54 | 261,287.23 | 13.99 |
| 0.30 | 2,511.52 | 0.01 | 100.46 | 29.43 | 248,540.26 | 1.20 |
| - | 2,456.54 | - | 98.26 | - | 243,099.01 | 0.02 |
| - | 2,265.66 | - | 90.63 | - | 224,210.10 | 0.93 |
| - | 2,167.34 | - | 86.69 | - | 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 |
| 3,104.53 | 24,808.89 | 124.18 | 992.36 | 307,223.95 | 2,455,087.87 | 19,432.26 |

| | | | | | | |
|--------|----------|-------|--------|-----------|------------|----------|
| 443.15 | 443.15 | 17.73 | 17.73 | 43,854.20 | 43,854.20 | 1,367.72 |
| 14.56 | 404.92 | 0.58 | 16.20 | 1,440.80 | 40,070.83 | 599.41 |
| 2.51 | 385.31 | 0.10 | 15.41 | 248.82 | 38,129.79 | 173.43 |
| 0.41 | 356.82 | 0.02 | 14.27 | 40.99 | 35,310.99 | 275.04 |
| - | 330.03 | - | 13.20 | - | 32,659.31 | 274.64 |
| - | 300.64 | - | 12.03 | - | 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 |
| 460.64 | 3,380.89 | 18.43 | 135.24 | 45,584.81 | 334,573.35 | 2,696.91 |

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 For June 30, 2013

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

Penasco

| | | | | | | |
|----------------------|------------------|-------------|-----------------|------------------|-----------------|------------------|
| 2012 | 4,045.43 | - | - | 4,045.43 | 3,783.75 | 3,783.75 |
| 2011 | 3,941.74 | - | (2.68) | 3,939.06 | 130.94 | 3,890.32 |
| 2010 | 3,729.07 | - | - | 3,729.07 | 80.38 | 3,726.42 |
| 2009 | 3,614.69 | - | (0.21) | 3,614.48 | 1.08 | 3,614.48 |
| 2008 | 3,383.45 | - | (17.03) | 3,366.42 | - | 3,366.42 |
| 2007 | 3,251.33 | - | - | 3,251.33 | - | 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 |
| Total Penasco | 33,887.83 | 2.00 | (285.06) | 33,604.77 | 3,996.15 | 33,291.70 |

Non-Render

| | | | | | | |
|-------------------------|-------------------|------------------|--------------------|-------------------|------------------|-------------------|
| 2012 | 85,881.48 | - | (1,566.55) | 84,314.93 | 76,655.94 | 76,655.94 |
| 2011 | 41,976.59 | 156.16 | (1,900.83) | 40,231.92 | 3,530.87 | 40,107.28 |
| 2010 | 32,091.68 | 5,660.26 | (6,455.91) | 31,296.03 | 35.85 | 31,296.03 |
| 2009 | 38,215.35 | 7,729.71 | (8,051.20) | 37,893.86 | 1.15 | 37,893.86 |
| 2008 | 35,003.46 | 10,109.63 | (10,038.51) | 35,074.58 | - | 35,073.55 |
| 2007 | 30,309.63 | 8,996.35 | (9,759.59) | 29,546.39 | - | 29,546.39 |
| 2006 | 28,262.05 | 264.07 | (264.57) | 28,261.55 | - | 28,260.67 |
| 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 |
| Total Non-Render | 427,164.19 | 33,155.38 | (39,697.54) | 420,622.03 | 80,223.81 | 412,810.73 |

| | | | | | | |
|-----------------|----------|---|--|--|--|--|
| Adjustment 2009 | 201.15 | Tax roll beginning difference from Triadic 10yr program | | | | |
| Adjustment 2004 | 21.05 | Tax roll beginning difference from Triadic 10yr program | | | | |
| 2006 | (18.51) | Receivable difference in Triadic 10yr program | | | | |
| 2005 | (523.44) | Receivable difference in Triadic 10yr program | | | | |
| 2003 | (17.66) | Receivable difference in Triadic 10yr program | | | | |

| | | | | | | |
|-----------------|---------------|--------------|--------------|---------------|---------------|---------------|
| Total Levied 12 | 33,890,877.42 | 331,528.26 | (226,665.87) | 33,995,739.81 | 32,785,494.32 | 32,785,494.32 |
| Total Levied 11 | 30,773,875.97 | 422,146.87 | (111,229.06) | 31,084,793.78 | 612,689.88 | 30,360,759.19 |
| Total Levied 10 | 29,675,216.62 | 480,913.36 | (206,262.94) | 29,949,867.04 | 223,641.80 | 29,932,090.60 |
| Total Levied 09 | 26,900,245.78 | 1,198,373.22 | (439,872.76) | 27,658,746.24 | 9,061.40 | 27,628,282.86 |
| Total Levied 08 | 23,614,719.13 | 603,931.62 | (608,566.17) | 23,610,084.58 | 913.06 | 23,591,671.63 |
| Total Levied 07 | 20,877,889.41 | 294,278.66 | (647,433.01) | 20,524,735.06 | (177.72) | 20,524,655.44 |
| Total Levied 06 | 18,722,001.59 | 109,309.89 | (378,436.46) | 18,452,875.02 | (4.37) | 18,452,755.27 |
| Total Levied 05 | 16,426,732.36 | 928,434.40 | (447,136.29) | 16,908,030.47 | - | 16,907,407.74 |
| Total Levied 04 | 15,309,039.10 | 1,121,350.72 | (182,902.96) | 16,247,486.86 | - | 16,247,458.94 |
| Total Levied 03 | 14,336,480.97 | 8,550.64 | (21,893.29) | 14,323,138.32 | - | 14,323,093.00 |

| | | | | | | |
|--------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------------|-----------------------|
| Grand Total | 230,527,078.35 | 5,498,817.64 | (3,270,398.81) | 232,755,497.18 | 33,631,618.37 | 230,753,668.99 |
|--------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------------|-----------------------|

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 |
|---|---|--|--|--|------------------------|------------------------------------|
|---|---|--|--|--|------------------------|------------------------------------|

| | | | | | | |
|-------|--------|------|-------|----------|-----------|--------|
| 37.84 | 37.84 | 1.51 | 1.51 | 3,744.40 | 3,744.40 | 261.68 |
| 1.31 | 38.90 | 0.05 | 1.56 | 129.58 | 3,849.86 | 48.74 |
| 0.80 | 37.26 | 0.03 | 1.49 | 79.54 | 3,687.67 | 2.65 |
| 0.01 | 36.14 | 0.00 | 1.45 | 1.07 | 3,576.89 | - |
| - | 33.66 | - | 1.35 | - | 3,331.41 | - |
| - | 32.51 | - | 1.30 | - | 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 | - |
| 39.96 | 332.92 | 1.60 | 13.32 | 3,954.59 | 32,945.47 | 313.07 |

| | | | | | | |
|---|---|---|---|-----------|------------|----------|
| - | - | - | - | 76,655.94 | 76,655.94 | 7,658.99 |
| - | - | - | - | 3,530.87 | 40,107.28 | 124.64 |
| - | - | - | - | 35.85 | 31,296.03 | 0.00 |
| - | - | - | - | 1.15 | 37,893.86 | - |
| - | - | - | - | - | 35,073.55 | 1.03 |
| - | - | - | - | - | 29,546.39 | 0.00 |
| - | - | - | - | - | 28,260.67 | 0.88 |
| - | - | - | - | - | 30,661.62 | 24.92 |
| - | - | - | - | - | 55,463.87 | - |
| - | - | - | - | - | 47,851.52 | 0.84 |
| - | - | - | - | 80,223.81 | 412,810.73 | 7,811.30 |

| | | | | | | |
|------------|------------|--------|--------|---------------|---------------|--------------|
| 300,023.82 | 300,023.82 | 172.40 | 172.40 | 32,485,298.11 | 32,485,298.11 | 1,210,245.49 |
| 5,495.75 | 276,209.52 | 6.20 | 167.99 | 607,187.93 | 30,084,381.68 | 724,034.59 |
| 2,038.73 | 272,747.74 | 2.14 | 160.82 | 221,601.70 | 29,659,182.05 | 17,776.44 |
| 83.13 | 248,751.94 | 0.18 | 152.24 | 8,978.09 | 27,379,378.68 | 30,463.38 |
| 7.88 | 213,422.71 | 0.01 | 142.49 | 905.17 | 23,378,106.43 | 18,412.95 |
| (1.78) | 199,248.51 | - | 137.12 | (175.94) | 20,325,269.81 | 79.62 |
| (0.04) | 179,061.91 | - | 126.21 | (4.33) | 18,273,567.15 | 101.24 |
| - | 186,574.82 | - | 129.72 | - | 18,976,823.45 | 99.29 |
| - | 149,992.46 | - | 114.59 | - | 16,089,680.93 | 27.92 |
| - | 138,287.14 | - | 109.41 | - | 14,184,420.87 | 27.66 |

| | | | | | | |
|------------|--------------|--------|----------|---------------|----------------|--------------|
| 307,647.49 | 2,164,320.56 | 180.92 | 1,412.99 | 33,323,790.73 | 230,836,109.15 | 2,001,268.58 |
|------------|--------------|--------|----------|---------------|----------------|--------------|

STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2013

| 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 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 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 Establishing Regional HAZMAT Team | Joel Arnwine | Creation of the Regional Haz Mat Team creates over \$200,000 in grants for Eddy County. |
| 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. |
| 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 between Carlsbad Caverns National Park/Guadalupe Mountains National Park and Eddy County, through on behalf of its Emergency Services Department | County | Provide mutual aid and assistance for occurrences of structural and wild land fires, search and rescue, emergency medical services and all risk incident. |

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 & Exp</u> |
|-------------------|-----------------|--|--|----------------------------------|--|---|
| 19-Aug-09 | Indefinite | 50% City/50% County | \$ 2,103,785 | Eddy County | Eddy County | Both |
| 23-Feb-11 | Indefinite | 60% County/40% City of Artesia | 890,351 | Authority | Eddy County for purposes of pass-through agent for State and Federal monies. | Authority |
| 01-Sep-09 | Indefinite | Unknown | - | NA | NA | Both |
| 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 |
| 20-Jul-10 | 20-Jul-14 | 19,671 | 9,836 | Eddy County and City of Carlsbad | Eddy County | All |
| 19-Oct-10 | 19-Oct-14 | 20,000 | - | Eddy County | Eddy County | All |
| 01-Mar-11 | 01-Mar-16 | N/A | - | NA | NA | All |
| 01-Mar-11 | Indefinite | N/A | - | NA | NA | All |
| 01-Jul-11 | 30-Jun-13 | 15,943 | 15,943 | Eddy County | Eddy County | All |
| 01-Jul-11 | 30-Jun-13 | 15,943 | 15,943 | Eddy County | Eddy County | All |
| 01-Jul-11 | 30-Jun-13 | 15,943 | 15,943 | Eddy County | Eddy County | All |
| 10-Aug-12 | 10-Aug-17 | N/A | - | NA | NA | Each individual governmental agency |

STATE OF NEW MEXICO
 Eddy County
 Schedule of Joint Powers Agreements and
 Memorandums of Understanding
 June 30, 2013

| Participants | Responsible Party | Description |
|---|-------------------|--|
| MOU with DFA for DWI Application | County | Assurance that the DWI program, during treatment or screening, will not disclose any Protected Health Information. |
| MOU between U.S. Department of Homeland Security, U.S. Customs and Border Protection, U.S. Border Patrol, El Paso Sector and Eddy County Sheriff's Office | County Sheriff | The County agreeen to authorize U.S. Border Patrol, El Paso Sector to install agent FCC licensed frequencies in Border Patrol communication assets to facilitate tactical communication. |
| MOU with Department of Public Safety for DPS Offender Watch Program | County Sheriff | Compliance with NMSA 29-11A-5 regarding sex offenders and reporting data to DPS for Offender Watch Program |

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 & Exp</u> |
|-------------------|-----------------|--|--|-------------------------------------|---------------------|---|
| 22-Jan-13 | Not disclosed | N/A | - | NA | NA | DWI |
| 05-Feb-13 | 05-Feb-18 | N/A | - | Each individual governmental agency | NA | Each individual governmental agency |
| 10-May-13 | Indefinite | N/A | - | Each individual governmental agency | NA | Each individual governmental agency |

COMPLIANCE SECTION



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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds, of the County as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated February 12, 2014. Our report is qualified because we were unable to verify capital assets and related accumulated depreciation. In addition we were unable to verify amounts that are presented in the Schedule of Expenditures and 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.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did identify the following deficiencies in internal control FS 2007-1, FS 2009-1, FS 2010-4, FS 2010-6, FS 2012-01, AUTH 2010-1, and AUTH 2012-5 that we consider 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 deficiency FS 2010-5 described in the accompanying schedule of findings and questions costs to be a significant deficiency.

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 grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items FS 2009-2, FS 2011-05, FS 2013-01, AUTH 2013-01, FA 2011- 05, FA 2012-01, FA 2012-02, and FA 2012-03.

The County's Response to Findings

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.

Purpose of this Report

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



Hobbs, New Mexico
February 12, 2014

FEDERAL FINANCIAL ASSISTANCE



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited Eddy County, New Mexico's (the County) compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on High Intensity Drug Trafficking Area Program

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 95.001 High Intensity Drug Trafficking Area Program as described in finding FA 2012-02 for Equipment and Real Property Management, FA 2012-01 for Procurement Suspension and Debarment, FA 2010-15 for Reporting, FA 2011-05 for Schedule of Federal Expenditures and FA 2012-03 for Sub-recipient Monitoring that could have a direct and material effect on its major federal program for the year ended June 30, 2013.

Qualified Opinion on High Intensity Drug Trafficking Area Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the High Intensity Drug Trafficking Area Program for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, 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 2010-15 and FA 2012-02. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Johnson, Miller & Co.

Hobbs, New Mexico
February 12, 2014

STATE OF NEW MEXICO
Eddy County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Schedule VI

| Federal Grantor Program Title | Grant Number | Federal CFDA Number | Federal Expenditures |
|--|--|---------------------------|--------------------------|
| U.S. Department of Agriculture | | | |
| Schools and Roads - Grants to States | Forest Reserve Title I | 10.665 | 43,326 |
| Total U.S. Department of Justice | | | <u>43,326</u> |
| U.S. Department of Interior | | | |
| Rangeland Resource Management | | 15.237 | 29,132 |
| Total U.S. Department of Interior | | | <u>29,132</u> |
| U.S. Department of Justice | | | |
| Edward Byrne Memorial Justice Assistance Grant | 11-JAG-REGVI-SFY12 | 16.738 | 60,015 |
| Bulletproof Vest Partnership Program | 2011-BUBX-11056867 | 16.607 | 6,070 |
| Total U.S. Department of Justice | | | <u>66,085</u> |
| Executive Office of the President | | | |
| High Intensity Drug Trafficking Areas Program | G11SN0017A & G12SN0017A | 95.001 | * 398,760 |
| Total Executive Office of the President | | | <u>398,760</u> |
| U.S. Department of Homeland Security | | | |
| Homeland Security Grant Program | EMW-2011-SS-00094-S01 & 2011-DOT-Eddy County-Training | 97.067 | 53,576 |
| Assistance to Firefighters Grant | EMW-2007-FF-01375-001 | 97.044 | 14,449 |
| Total U.S. Department of Homeland Security | | | <u>68,025</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 605,328</u></u> |

* Major Program

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, 2013

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*.

2. Sub-recipients

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

| Grant Name | CDFA # | Amount |
|--|--------|---------|
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 60,015 |
| High Intensity Drug Trafficking Areas Program | 95.001 | 398,760 |

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2013

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? | No |

4. Identification of major programs:

| CFDA Number | Federal Program |
|----------------|---|
| 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 |

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

A. Financial Statement Findings

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 has hired a degreed accountant on staff, and is providing all necessary training in fund accounting and financial statements within a government entity. The goal is to have Eddy County prepare the financial statements and disclosures as required.

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, 2013.
- 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 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 2013. Also, the County did not allocate depreciation by capital asset category for fiscal year 2013.
- The County did not properly record donated capital assets during fiscal year 2013.
- 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: We recommend that the County update their capital asset inventory software on a timely basis and implement the proper internal control system to monitor the capital asset listing.

Responsible Officials' Views: Eddy County has hired a fixed assets clerk who is responsible for a physical audit annually. An audit was conducted within all departments to verify all county assets. This new position will verify all accounts payable documents, both check and p-card transactions. This will allow all purchases over \$5,000 to be monitored, and tagged as necessary. The new financial software has a fixed asset module that will be utilized to properly manage fixed assets.

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, 2013, to the New Mexico State Auditor was November 15, 2013. The audit report was not submitted by the specified due date.

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

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: High management turnover, the County's new accounting software and time management with staff due to training on the software and incomplete record keeping did not allow for the records to be audited 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 has implemented management strategies and new financial software that should make future audit filing meet the required filing date.

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 Wells Fargo P-Card account is supposed to be a wash account. There is a check written to the account to cover all expenses monthly.

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 using the purchase cards extensively rather than using purchase orders.

Auditors’ Recommendation: We recommend that the County implement procedures to gain better control over the approval and purchasing processes of purchase cards. The County should maintain the use of purchase cards and use purchase orders whenever possible.

Responsible Officials’ Views: Eddy County has hired a procurement manager to assist with all county purchases. There will be a new policy governing the use of purchase cards. Requirements including prior written consent will be utilized for all p-card purchases.

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 and one savings account held at Eddy Federal Credit Union were not recorded on the general ledger or included in the Treasurer’s Report for FY13. The total amount not reflected on the County’s books was \$207,947 as of June 30, 2013.

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: The Treasurer has been under the impression this account did not belong to Eddy County. She has determined that it will be treated as an agency fund from this day forward. The Pecos Valley Task Force has been contacted, and the Treasurer will reconcile this and include it on her future reports.

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2013

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 Special Revenue Fund (451) | \$ | 166,210 |
| Riverside VFD 12/13 Special Revenue Fund (759) | | 57 |
| Total Governmental Funds | \$ | 166,267 |

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: Fund 451 – There was a misunderstanding between the Detention Center and the Finance Department as to who would be resolving this budget issue that resulted in no action being taken to resolve the shortfall. In the future, the Finance Department will communicate with all departments about what needs to be done to stay within their expense budget.

Fund 759 – This fund was spent to \$0.00 and a request was made that any additional expenses be charged to Fund 560. On 7/31/2013, a charge in the amount \$57.11 out of Fund 759 was processed for a water bill. We were not aware of this until after the year had been closed and the error could not be corrected.

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

A. Financial Statement Findings (continued)

FS 2012-01- Entity-Wide Control Deficiency (Repeated/Modified) – 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 provided the New Finance Director COSO training. Internal control policies and procedures are being reviewed for implementation.

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

A. Financial Statement Findings (continued)

FS 2013-01 – Late Submission of IPA Recommendation and Audit Contract – Other Matters

Condition: The County did not submit a fully completed and signed IPA recommendation form and audit contract by the deadline as specified by Subsection G of 2.2.2.8 NMAC.

Criteria: According to 2.2.2.8(G)(6)(c) NMAC, each agency shall submit the completed IPA recommendation form for audits and the completed and signed audit contract to the state auditor by the deadline indicated in Subparagraph (c) of Subsection G of 2.2.2.8 NMAC.

Effect: The County was not in compliance with 2.2.2.8(G)(6)(c) NMAC.

Cause: The County did not submit a fully completed and signed IPA recommendation form and audit contract by the specified due date.

Auditors' Recommendation: We recommend the County be aware of the deadline set and specified by the State Auditor for timely submission of the IPA recommendation form and audit contract.

Responsible Officials' Views: Due to the unexpected cancellation of the IPA contract by Accounting and Consulting Group, Eddy County was not able to timely advertise, evaluate, award and provide the required documents to the State Auditor by the May 1 deadline.

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

B. Component Unit Findings

AUTH 2010-1 Segregation of Duties (Repeated/Modified) - Material Weakness

Condition: During the audit, we observed that there is inadequate segregation of duties in the accounting function. The former Director and contract bookkeeper were handling many of the significant accounting transactions such as posting accounts receivable, accounts payable and payroll transactions into the accounting system and preparing bank reconciliations.

Criteria: Appropriate segregation of duties for receipts and 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 small size of the entity does not allow for proper segregation of duties. The Director and bookkeeper handle all significant accounting transactions.

Auditors' Recommendation: We recommend that duties be segregated to proper employees with applicable knowledge as well as implementing further internal control procedures to prevent and detect misstatements on a timely basis.

Views of Responsible Officials and Planned Corrective Actions: Due to the limited amount of administrative personnel employed by REDA, there have been some issues in the past with having enough personnel to effectively segregate duties. As of fiscal year 2014, REDA has contracted additional accounting services, including a review process, helping to ensure more effective segregation of duties.

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

B. Component Unit Findings (continued)

AUTH 2012-5- Lack of Support for Purchase Card Expenditures (Repeated/Modified) - Significant Deficiency

Condition: During testwork of credit cards, we noted one out of ten transactions did not have supporting documentation. The one item which did not have supporting documentation totaled \$26.86 and the total sample size was \$1,025.29.

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: Lack of internal controls will not allow the Authority to prevent or detect errors or intentional misstatements in the accounting system on a timely basis.

Cause: Due to the small size of the entity, the Authority does not have the correct control procedures in place 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: It is currently REDA's verbal policy for all purchasing card purchases to be accompanied by a signed and dated itemized receipt. REDA is currently developing a written policy that requires all credit card purchases to be accompanied by a detailed receipt that is signed by the purchasing employee.

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

B. Component Unit Findings (continued)

AUTH 2013-1- Late Submission of IPA Recommendation Form – Other Matter

Condition: The Authority did not submit a fully completed and signed IPA recommendation form and contract as required by Subsection G of 2.2.2.8 NMAC.

Criteria: According to 2.2.2.8(G)(6)(c) NMAC, each agency shall submit the completed IPA recommendation form for audits and the completed and signed audit contract to the state auditor by the deadline indicated in Subparagraph (c) of Subsection G of 2.2.2.8 NMAC.

Effect: The Authority was not in compliance with 2.2.2.8(G)(6)(c) NMAC.

Cause: The Authority did not submit a fully completed and signed IPA recommendation form and contract by the specified due date as required by the New Mexico Office of the State Auditor.

Auditors' Recommendations: We recommend the Authority to be aware of the deadline set as specified by 2.2.2.8(G)(6)(c) NMAC for timely submission of the IPA recommendation form and contract.

Views of Responsible Officials and Planned Corrective Actions: The Management of REDA was not made aware of whom the fiscal year 2013 auditors were until a week before fieldwork began. As REDA is a component unit of Eddy County, they were not notified separately of the IPA selected to perform their audit and, therefore, could not submit an IPA recommendation form. Several attempts were made to ascertain who the auditors were and no response was received.

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

C. Federal Award Findings and Questioned Costs

FA 2010-15 — Late Data Collection Form Submission (Repeated/Modified) – 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.

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

C. Federal Award Findings and Questioned Costs (continued)

FA 2011- 05 – Schedule of Federal Expenditures – Material Weakness/Noncompliance (Modified /Repeated)

Condition: The County failed to produce an accurate Schedule of Expenditures of Federal Awards. In the preparation of the SEFA, the County overstated one of the Federal Awards and provided incorrect CFDA numbers.

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: Incomplete information reported on the SEFA, coupled with decentralization of grant management, creates difficulties in locating accurate support information to corroborate the current year funds awarded and available for expenditure.

Cause: Grants are allocated an administrator by department and there is not a process in place where each administrator reconciles grant balances and submits a report to the finance department.

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, which includes establishing procedures to identify federal, state, and other awards.

Views of Responsible Officials and Planned Corrective Actions: Eddy County is in review of more appropriate internal controls over the grant awards and distribution.

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 (Modified/Repeated)

Federal Program Information:

Funding Agency: U.S. Department of Justice
Title: Edward Byrne Memorial Justice Assistance Grant
CFDA Number: 16.738

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’s new Procurement Manager position will be responsible for oversight and compliance for all contracts in the future.

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 (Modified/Repeated)

Federal Program Information:

Funding Agency: Executive Office of the President
Title: High Intensity Drug Trafficking Area Program
CFDA Number: 95.001

Condition: During fiscal year 12-13, management did not capitalize all qualifying equipment purchases.

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: With the addition of the Fixed Assets and Procurement Manager positions, as well as implementation of proper internal control policies, Eddy County believes this issue will be resolved.

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 (Modified/Repeated)

Federal Program Information:

Funding Agency: U.S. Department of Justice
Title: Edward Byrne Memorial Justice Assistance Grant
CFDA Number: 16.738

Condition: The County does not have sufficient internal controls over monitoring the sub-recipient’s reimbursement requests. JMCO 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: With the addition of the Fixed Assets and Procurement Manager positions, as well as implementation of proper internal control policies, Eddy County believes this issue will be resolved.

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2013

SECTION III - SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

| | | | |
|------|---------|--|----------------------|
| FS | 2005-1 | Cash Appropriations in Excess of Available Cash Balances | Resolved |
| FS | 2007-1 | Preparation of Financial Statements | Revised and Repeated |
| FS | 2009-1 | Capital Assets | Revised and Repeated |
| FS | 2009-2 | Late Audit Report to the New Mexico State Auditor | Revised and Repeated |
| FS | 2010-4 | Deficiencies in Bank Reconciliation Preparation | 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 | 2010-11 | Negative Cash Balances | Resolved |
| FS | 2011-02 | Accounts Receivable Listing | Resolved |
| FS | 2011-04 | Deficiencies in Internal Control Structure Design and Operation | Resolved |
| FS | 2011-05 | Expenditures in Excess of Budget | Revised and Repeated |
| FS | 2012-01 | Entity-Wide Control Deficiency | Revised and Repeated |
| FS | 2012-02 | PERA Reconciliation | Resolved |
| FS | 2012-03 | Insufficient Internal Controls over Payroll | Resolved |
| FS | 2012-04 | Stale-Dated Checks Not Cancelled | Resolved |
| FS | 2012-05 | Pledged Collateral | Resolved |
| | | | |
| AUTH | 2009-2 | Preparation of Financial Statements | Resolved |
| AUTH | 2010-1 | Segregation of Duties | Revised and Repeated |
| AUTH | 2010-2 | Deficiencies in Internal Control Structure Design, Operation and Oversight | Resolved |
| AUTH | 2011-4 | Capital Assets | Resolved |
| AUTH | 2012-1 | Bank Reconciliations | Resolved |
| AUTH | 2012-2 | Lack of Internal Controls of Voided Checks | Resolved |
| AUTH | 2012-3 | Incomplete Check Sequencing and Use of Duplicate Check Numbers | Resolved |
| AUTH | 2012-4 | Non-compliance with State Auditor Requirements-Disposal of Capital Assets | Resolved |
| AUTH | 2012-5 | Lack of Support for Purchase Card Expenditures | Revised and Repeated |
| | | | |
| FA | 2010-15 | Late Data Collection Form Submission | Revised and Repeated |
| FA | 2011-05 | Schedule of Federal Expenditures | Revised and Repeated |
| FA | 2012-01 | Excluded Parties List | Revised and Repeated |
| FA | 2012-02 | Tracking Property and Equipment Purchased with Federal Award Funds | Revised and Repeated |
| FA | 2012-03 | Internal Controls over Monitoring Sub-recipients' Reimbursement Requests and Expenditures | Revised and Repeated |
| FA | 2012-04 | Unallowable Expenditure | Resolved |

STATE OF NEW MEXICO

Eddy County
Other Disclosures
June 30, 2013

EXIT CONFERENCE

An exit conference was held on February 12, 2014. In attendance were the following:

Representing Eddy County:

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|-----------------|--|
| Rick Rudometkin | County Manager, Regional Emergency Dispatch Authority Board Representative |
| Melisa Lindsay | Finance Director |
| Kenny Rayroux | Administrative Service Director |
| Susan Crockett | Commissioner |
| Tom Hollis | Finance Committee Member |
| Terri Richards | Treasurer |
| Gay West | Executive Administrative Assistant |

Representing Johnson, Miller and Co., CPAs:

| | |
|-----------------|----------|
| Mary Hinds, CPA | Director |
|-----------------|----------|

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. Johnson, Miller and Co., CPAs prepared the financial statements of Eddy County from the original books and records provided to them by the management of the County.