

State of New Mexico

SIERRA COUNTY

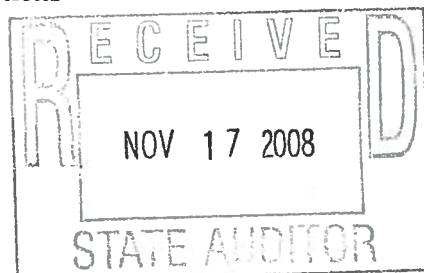
**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS'
REPORT THEREON**

For The Fiscal Year Ended June 30, 2008

THE UNIVERSITY OF CHICAGO
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Sierra County
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 June 30, 2008

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STATE OF TEXAS
COMMISSIONERS OF THE GENERAL LAND OFFICE
DALLAS, TEXAS

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DALLAS, TEXAS

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Chapter 1: The Language of Algebra

The first step in learning algebra is understanding the language. We use letters to represent numbers, and we use symbols to represent operations. For example, $a + b = c$ means that the sum of a and b is c .

Example 1:

If $a = 3$ and $b = 4$, then $a + b = 3 + 4 = 7$.

Example 2:

If $a = 5$ and $b = 2$, then $a - b = 5 - 2 = 3$.

Sierra County
Directory of Officials
June 30, 2008

Elected Officials

James Coslin	Commissioner - Chair
Walter C. Armijo	Commissioner – Vice-Chair
Gary Whitehead	Commissioner
Janice Sanchez	Clerk
Sandra K. Whitehead	Treasurer
Isabel Salazar	Assessor
Ronald D. Brown	Sheriff
Josie Zamora	Probate Judge

Administrative Staff

Janet Porter Carrejo	County Manager
Michelle Chavez	Finance Director

1998-1999
Annual Report
1998-1999

1998-1999

1998-1999
Annual Report
1998-1999

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Annual Report
1998-1999

1998-1999

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Annual Report
1998-1999

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Annual Report
1998-1999

MIKE STONE, C.P.A.
LINDA STONE MCGEE, C.P.A.
KAY STONE, C.P.A.
JARROD MASON, C.P.A.

KELLEY WYATT, C.P.A.

1311 N. GRANT ST.
P.O. BOX 2828
SILVER CITY, NEW MEXICO 88062
TELEPHONE (575) 388-1777
(575) 538-3795
FAX (575) 388-5040
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INDEPENDENT AUDITORS' REPORT

Hector H. Balderas, State Auditor
and
Board of Commissioners
Sierra County
Truth or Consequences, New Mexico

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sierra County as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the County's nonmajor governmental and enterprise funds presented as other supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the Sierra County's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The County has not maintained records related to the initial estimated closure and post-closure costs related to its Landfill, and has not performed the annual reevaluation of such costs as required by generally accepted accounting principles. We were unable to satisfy ourselves as to the carrying value of the estimated closure and post-closure costs, stated at \$146,000, by other auditing procedures.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had landfill closures cost records been available for audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the business-type activities, each major fund, and the aggregate remaining



fund information of the Sierra County as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Disaster Assistance, and Hospital Gross Receipts Tax funds 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 Sierra County as of June 30, 2008, and the respective changes in financial position where applicable, thereof and the respective budgetary comparisons for the nonmajor special revenue funds, the capital projects funds, and the enterprise funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2008, on our consideration of the Sierra County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sierra County has not presented Management's Discussion and Analysis that is required by accounting principles generally accepted in the United States of America to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements, and on the combining, individual fund and budgetary comparisons presented as other supplementary information. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the County. In addition, the accompanying financial information listed as other supplemental data in the table of contents is also presented for the purposes of additional analysis and is not a required part of the financial statements. The Schedule of Expenditure of Federal Awards and the other supplemental data have been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Stone, McGee & Co., CPAs

November 12, 2008

Stone, McGee & Co.
Certified Public Accountants



Sierra County
STATEMENT OF NET ASSETS
June 30, 2008

ASSETS	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Current:			
Cash and investments	\$ 5,763,654	\$ -	\$ 5,763,654
Receivables, net	692,662	15,303	707,965
Due from other governments	604,217		604,217
Prepaid expenses	84,499		84,499
Total current assets	<u>\$ 7,145,032</u>	<u>\$ 15,303</u>	<u>\$ 7,160,335</u>
Noncurrent assets:			
Capital assets, net	\$ 13,149,284	\$ 117,012	\$ 13,266,296
Total noncurrent assets	<u>\$ 13,149,284</u>	<u>\$ 117,012</u>	<u>\$ 13,266,296</u>
Total assets	<u>\$ 20,294,316</u>	<u>\$ 132,315</u>	<u>\$ 20,426,631</u>
LIABILITIES			
Current:			
Accounts payable	\$ 465,884	\$ 9,427	\$ 475,311
Accrued liabilities	121,140	3,592	124,732
Deferred revenue	778,450		778,450
Estimated liability for landfill postclosure costs		146,000	146,000
Current maturities of long-term debt	607,425		607,425
Total current liabilities	<u>\$ 1,972,899</u>	<u>\$ 159,019</u>	<u>\$ 2,131,918</u>
Noncurrent:			
Notes payable	\$ 6,883,140	\$ -	\$ 6,883,140
Compensated absences	96,756	5,652	102,408
Total noncurrent liabilities	<u>\$ 6,979,896</u>	<u>\$ 5,652</u>	<u>\$ 6,985,548</u>
Total liabilities	<u>\$ 8,952,795</u>	<u>\$ 164,671</u>	<u>\$ 9,117,466</u>

STATE OF TEXAS
 DEPARTMENT OF REVENUE
 TAX COLLECTION STATEMENTS

PROPERTY	AMOUNT	DATE	REMARKS
1000000000	1000000000	10/1/10	...
2000000000	2000000000	10/1/10	...
3000000000	3000000000	10/1/10	...
4000000000	4000000000	10/1/10	...
5000000000	5000000000	10/1/10	...
6000000000	6000000000	10/1/10	...
7000000000	7000000000	10/1/10	...
8000000000	8000000000	10/1/10	...
9000000000	9000000000	10/1/10	...
10000000000	10000000000	10/1/10	...

Sierra County
STATEMENT OF NET ASSETS (concluded)
 June 30, 2008

NET ASSETS	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Invested in capital assets, net of related debt	\$ 5,658,719	\$ 117,012	\$ 5,775,731
Restricted for:			
Capital projects	1,303		1,303
Other purposes	2,725,754		2,725,754
Unrestricted	<u>2,955,745</u>	<u>(149,368)</u>	<u>2,806,377</u>
Total net assets	<u>\$ 11,341,521</u>	<u>\$ (32,356)</u>	<u>\$ 11,309,165</u>

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

1. General Information
 2. Business Description
 3. Market Analysis
 4. Organization and Management
 5. Products and Services
 6. Marketing and Sales Strategy
 7. Financial Projections
 8. Risk Analysis
 9. Conclusion

Date	Description	Amount	Reference
2023-01-01	Initial Investment	100,000.00	Bank Statement
2023-01-15	Revenue	15,000.00	Sales Report
2023-01-20	Expenses	5,000.00	Expense Report
2023-02-01	Profit	10,000.00	Profit Statement

Prepared by: [Signature]
 Date: 2023-02-15

1997
 STATEMENT OF REVENUES
 For the fiscal year ending 1997

Category	1996	1997	% Change
General Fund	1,000,000	1,100,000	10%
Special Revenue	500,000	550,000	10%
Capital Projects	200,000	220,000	10%
Debt Service	100,000	110,000	10%
Other	100,000	100,000	0%
Total	1,900,000	2,180,000	15%

The following table shows the percentage change in revenues for each category from 1996 to 1997. The total revenue for 1997 is 15% higher than for 1996.

Sierra County
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2008

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
General government	\$ 2,486,952	\$ 83,243	\$ 185,346
Public safety	2,987,352	118,444	1,066,580
Highways and streets	1,010,412	375	248,911
Health and welfare	2,195,486		978,324
Culture-recreation	43,927		16,904
Unallocated interest expense	264,439		
Total governmental activities	<u>\$ 8,988,568</u>	<u>\$ 202,062</u>	<u>\$ 2,496,065</u>
Business-type activities:			
Landfill	\$ 225,109	\$ 119,126	\$ -
Total business-type activities	<u>\$ 225,109</u>	<u>\$ 119,126</u>	<u>\$ -</u>
Total government	<u>\$ 9,213,677</u>	<u>\$ 321,188</u>	<u>\$ 2,496,065</u>
General revenues:			
Property taxes			
Gross receipts taxes			
Motor vehicle taxes			
Gas taxes			
Other taxes			
Interest and penalties on property taxes			
Interest and investment earnings			
Miscellaneous			
Transfers			
Total general revenues			
Change in net assets			
Net assets--beginning of year			
Net assets--end of year			

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

Net (Expenses) Revenue
and Changes in Net Assets

<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business -Type Activities</u>	<u>Total</u>
\$ -	\$ (2,218,363)	\$ -	\$ (2,218,363)
	(1,802,328)		(1,802,328)
49,856	(711,270)		(711,270)
	(1,217,162)		(1,217,162)
	(27,023)		(27,023)
	(264,439)		(264,439)
<u>\$ 49,856</u>	<u>\$ (6,240,585)</u>	<u>\$ -</u>	<u>\$ (6,240,585)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105,983)</u>	<u>\$ (105,983)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105,983)</u>	<u>\$ (105,983)</u>
<u>\$ 49,856</u>	<u>\$ (6,240,585)</u>	<u>\$ (105,983)</u>	<u>\$ (6,346,568)</u>
	\$ 3,076,360	\$ -	\$ 3,076,360
	1,533,387	43,554	1,576,941
	282,324		282,324
	139,941		139,941
	747,827		747,827
	66,612		66,612
	246,004		246,004
	101,145	7,413	108,558
	(88,749)	88,749	-
	<u>\$ 6,104,851</u>	<u>\$ 139,716</u>	<u>\$ 6,244,567</u>
	\$ (135,734)	\$ 33,733	\$ (102,001)
	<u>11,477,255</u>	<u>(66,089)</u>	<u>11,411,166</u>
	<u>\$ 11,341,521</u>	<u>\$ (32,356)</u>	<u>\$ 11,309,165</u>

2020年12月31日

资产负债表

项目	年初余额	年末余额	项目	年初余额	年末余额
流动资产			非流动资产		
货币资金	100,000.00	120,000.00	长期股权投资	50,000.00	50,000.00
应收账款	200,000.00	250,000.00	固定资产	300,000.00	300,000.00
预付款项	50,000.00	50,000.00	无形资产	50,000.00	50,000.00
其他应收款	100,000.00	100,000.00	递延所得税资产	10,000.00	10,000.00
存货	150,000.00	150,000.00	其他非流动资产		
流动资产合计	600,000.00	670,000.00	非流动资产合计	410,000.00	410,000.00
非流动资产			所有者权益		
长期股权投资	50,000.00	50,000.00	实收资本	300,000.00	300,000.00
固定资产	300,000.00	300,000.00	资本公积	100,000.00	100,000.00
无形资产	50,000.00	50,000.00	盈余公积	50,000.00	50,000.00
递延所得税资产	10,000.00	10,000.00	未分配利润	150,000.00	150,000.00
其他非流动资产			所有者权益合计	600,000.00	600,000.00
非流动资产合计	410,000.00	410,000.00	负债和所有者权益合计	1,010,000.00	1,080,000.00
负债和所有者权益					
短期借款	100,000.00	100,000.00			
应付账款	150,000.00	150,000.00			
预收款项	50,000.00	50,000.00			
其他应付款	100,000.00	100,000.00			
流动负债合计	400,000.00	400,000.00			
非流动负债					
长期借款	50,000.00	50,000.00			
应付债券					
非流动负债合计	50,000.00	50,000.00			
负债合计	450,000.00	450,000.00			
所有者权益					
实收资本	300,000.00	300,000.00			
资本公积	100,000.00	100,000.00			
盈余公积	50,000.00	50,000.00			
未分配利润	150,000.00	150,000.00			
所有者权益合计	600,000.00	600,000.00			
负债和所有者权益合计	1,010,000.00	1,080,000.00			

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 2. अनुमानित
 3. अनुमानित
 4. अनुमानित

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Sierra County
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2008

	<u>General Fund</u>	<u>Disaster Assistance</u>	<u>Hospital GRT</u>
Assets			
Cash and investments	\$ 2,992,703	\$ -	\$ 446,080
Taxes receivable	405,374		123,603
Interfund receivable	472,614		
Interest receivable	9,202		
Due from other governments	67,963	399,155	
Prepaid expenses	84,499		
	<u>\$ 4,032,355</u>	<u>\$ 399,155</u>	<u>\$ 569,683</u>
Liabilities and Fund Balance			
Accounts payable	\$ 180,392	\$ 917	\$ 1,917
Accrued expenses	67,015		
Interfund payable		454,941	
Deferred revenue	1,015,218	274,127	45,139
	<u>\$ 1,262,625</u>	<u>\$ 729,985</u>	<u>\$ 47,056</u>
Fund balances:			
Reserved for capital projects	\$ -	\$ -	\$ -
Unreserved, reported in:			
General fund	2,769,730		
Special revenue funds		(330,830)	522,627
	<u>\$ 2,769,730</u>	<u>\$ (330,830)</u>	<u>\$ 522,627</u>
Total fund balance	<u>\$ 2,769,730</u>	<u>\$ (330,830)</u>	<u>\$ 522,627</u>
Total liabilities and fund balance	<u>\$ 4,032,355</u>	<u>\$ 399,155</u>	<u>\$ 569,683</u>

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

<u>Other Funds</u>	<u>Total Governmental Funds</u>
\$ 2,324,871	\$ 5,763,654
150,120	679,097
	472,614
4,363	13,565
137,099	604,217
	84,499
<u>\$ 2,616,453</u>	<u>\$ 7,617,646</u>
\$ 282,658	\$ 465,884
9,896	76,911
17,673	472,614
121,140	1,455,624
<u>\$ 431,367</u>	<u>\$ 2,471,033</u>
\$ 1,303	\$ 1,303
	2,769,730
<u>2,183,783</u>	<u>2,375,580</u>
<u>\$ 2,185,086</u>	<u>\$ 5,146,613</u>
<u>\$ 2,616,453</u>	<u>\$ 7,617,646</u>

Year	Value
1970	100
1971	105
1972	110
1973	115
1974	120
1975	125
1976	130
1977	135
1978	140
1979	145
1980	150

Year	Value
1981	155
1982	160
1983	165
1984	170
1985	175
1986	180
1987	185
1988	190
1989	195
1990	200

Year	Value
1991	205
1992	210
1993	215
1994	220
1995	225
1996	230
1997	235
1998	240
1999	245
2000	250

Sierra County
**RECONCILIATION OF TOTAL GOVERNMENTAL
 FUND BALANCE TO NET ASSETS OF
 GOVERNMENTAL ACTIVITIES**

Total governmental fund balances	\$	5,146,613
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
<hr/>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		13,149,284
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property taxes subject to the 60 day availability period		376,462
Intergovernmental grants subject to the 60 day availability period		300,712
Long-term liabilities are not reported in the funds:		
Notes payable		(7,490,565)
Accrued interest payable		(44,229)
Compensated absences		(96,756)
		<hr/>
<i>Net assets of governmental activities</i>	\$	<u><u>11,341,521</u></u>

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

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY

1952

RECEIVED

DEPARTMENT OF CHEMISTRY
UNIVERSITY OF CHICAGO
57 SOUTH EAST ASSEMBLY AVENUE
CHICAGO, ILLINOIS

1952

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57 SOUTH EAST ASSEMBLY AVENUE
CHICAGO, ILLINOIS

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 FORM NO. 204 (REV. 5-22-64)
 CRIMINAL JUSTICE TRAINING CENTER
 WASHINGTON, D. C. 20535

Reporting Office	Reporting Agency	Reporting Period	Description of Activity
FBI - New York	New York State	1965-1966	Investigation of organized crime activities in New York City.
FBI - Chicago	Illinois State	1965-1966	Investigation of labor union activities in Chicago.
FBI - Los Angeles	California State	1965-1966	Investigation of drug trafficking in Southern California.
FBI - Dallas	Texas State	1965-1966	Investigation of organized crime activities in Dallas.
FBI - Miami	Florida State	1965-1966	Investigation of organized crime activities in Miami.
FBI - Houston	Texas State	1965-1966	Investigation of organized crime activities in Houston.
FBI - San Antonio	Texas State	1965-1966	Investigation of organized crime activities in San Antonio.
FBI - El Paso	Texas State	1965-1966	Investigation of organized crime activities in El Paso.
FBI - Fort Worth	Texas State	1965-1966	Investigation of organized crime activities in Fort Worth.
FBI - Austin	Texas State	1965-1966	Investigation of organized crime activities in Austin.
FBI - San Diego	California State	1965-1966	Investigation of organized crime activities in San Diego.
FBI - San Jose	California State	1965-1966	Investigation of organized crime activities in San Jose.
FBI - Sacramento	California State	1965-1966	Investigation of organized crime activities in Sacramento.

Sierra County
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2008

	<u>General Fund</u>	<u>Disaster Assistance</u>	<u>Hospital GRT</u>
Revenues:			
Property Taxes	\$ 2,234,495	\$ -	\$ 434,649
Taxes GRT	768,711		410,784
MVD tax	134,631		
Gas tax			
Other taxes	547		
Intergovernmental	1,036,302	631,650	
Charges for services	77,746		
Licenses and permits	4,266		
Miscellaneous	298,968	2,006	17,815
Total revenues	\$ 4,555,666	\$ 633,656	\$ 863,248
Expenditures:			
Current:			
General government	\$ 1,905,437	\$ -	\$ -
Public safety	1,508,779		
Highways and streets	35,560		
Health and welfare	87,173	919,736	665,086
Culture-recreation	31,068		
Capital outlay	2,493,416		
Debt service:			
Principal	40,104		102,611
Interest	85,544		66,308
Total expenditures	\$ 6,187,081	\$ 919,736	\$ 834,005
Revenues over (under) expenditures	\$ (1,631,415)	\$ (286,080)	\$ 29,243
Other financing sources (uses):			
Transfer in		67,819	
Transfer out	(898,273)		
Loan proceeds	5,075,223		
Net change in fund balance	\$ 2,545,535	\$ (218,261)	\$ 29,243
Fund balance July 1, 2007	\$ 224,195	\$ (112,569)	\$ 493,384
Fund balance June 30, 2008	<u>\$ 2,769,730</u>	<u>\$ (330,830)</u>	<u>\$ 522,627</u>

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

<u>Other Funds</u>	<u>Total Governmental Funds</u>
\$ 325,776	\$ 2,994,920
353,892	1,533,387
147,693	282,324
139,941	139,941
4,082	4,629
1,320,455	2,988,407
120,050	197,796
	4,266
<u>94,972</u>	<u>413,761</u>
<u>\$ 2,506,861</u>	<u>\$ 8,559,431</u>
\$ 41,417	\$ 1,946,854
827,968	2,336,747
759,870	795,430
523,491	2,195,486
12,859	43,927
839,476	3,332,892
129,893	272,608
<u>75,949</u>	<u>227,801</u>
<u>\$ 3,210,923</u>	<u>11,151,745</u>
\$ (704,062)	\$ (2,592,314)
809,524	877,343
(67,819)	(966,092)
	<u>5,075,223</u>
<u>\$ 37,643</u>	<u>\$ 2,394,160</u>
<u>\$ 2,147,443</u>	<u>\$ 2,752,453</u>
<u>\$ 2,185,086</u>	<u>\$ 5,146,613</u>

Year	Value	Year	Value
1950	100,000	1951	105,000
1952	110,000	1953	115,000
1954	120,000	1955	125,000
1956	130,000	1957	135,000
1958	140,000	1959	145,000
1960	150,000	1961	155,000
1962	160,000	1963	165,000
1964	170,000	1965	175,000
1966	180,000	1967	185,000
1968	190,000	1969	195,000
1970	200,000	1971	205,000
1972	210,000	1973	215,000
1974	220,000	1975	225,000
1976	230,000	1977	235,000
1978	240,000	1979	245,000
1980	250,000	1981	255,000
1982	260,000	1983	265,000
1984	270,000	1985	275,000
1986	280,000	1987	285,000
1988	290,000	1989	295,000
1990	300,000	1991	305,000
1992	310,000	1993	315,000
1994	320,000	1995	325,000
1996	330,000	1997	335,000
1998	340,000	1999	345,000
2000	350,000	2001	355,000
2002	360,000	2003	365,000
2004	370,000	2005	375,000
2006	380,000	2007	385,000
2008	390,000	2009	395,000
2010	400,000	2011	405,000
2012	410,000	2013	415,000
2014	420,000	2015	425,000
2016	430,000	2017	435,000
2018	440,000	2019	445,000
2020	450,000	2021	455,000
2022	460,000	2023	465,000
2024	470,000	2025	475,000

Sierra County
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND TO THE
 STATEMENT OF ACTIVITIES**

Net change in fund balances-total governmental funds \$ 2,394,160

*Amounts reported for governmental activities in the statement of activities
 are different because:*

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

Capital outlay	3,332,892
Depreciation expense	(1,406,127)

Revenues in the Statement of Activities that do not provide current financial
 resources are not reported as revenues in the funds. This is the net
 change for the year.

Property taxes subject to the 60 day availability period	81,440
Intergovernmental grants subject to the 60 day availability period	300,712

Bond and loan proceeds are reported as financing sources in the funds, In the Statement
 of Activities, however, issuing debt increased long term liabilities (5,075,223)

Repayment of debt is an expenditure in the governmental funds, but the
 repayment reduces long-term liabilities in the Statement of Net Assets.
 Notes payable 272,608

In the Statement of Activities, interest is accrued on outstanding bonds,
 whereas in governmental funds, an interest expenditure is reported when
 due. This is the net change during the year. (36,638)

Some expenses reported in the Statement of Activities, such as compensated
 absences, do not require the use of current financial resources and therefore
 are not reported as expenditures in the funds. This is the net change during
 the year. 442

Change in Net Assets of Governmental Activities \$ (135,734)

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

1974-75
 GOVERNMENT OF WEST BENGAL
 DEPARTMENT OF FINANCE
 STATE OF WEST BENGAL

Particulars	Amount in Lakhs of Rupees
1. Salaries and allowances	1,200.00
2. Pension	1,000.00
3. Grants-in-aid	1,500.00
4. Other	1,000.00
5. Total	5,700.00
6. Total	5,700.00
7. Total	5,700.00
8. Total	5,700.00
9. Total	5,700.00
10. Total	5,700.00
11. Total	5,700.00
12. Total	5,700.00
13. Total	5,700.00
14. Total	5,700.00
15. Total	5,700.00
16. Total	5,700.00
17. Total	5,700.00
18. Total	5,700.00
19. Total	5,700.00
20. Total	5,700.00
21. Total	5,700.00
22. Total	5,700.00
23. Total	5,700.00
24. Total	5,700.00
25. Total	5,700.00
26. Total	5,700.00
27. Total	5,700.00
28. Total	5,700.00
29. Total	5,700.00
30. Total	5,700.00

Sierra County
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Property taxes	\$ 2,278,440	\$ 2,278,440	\$ 2,204,426	\$ (74,014)
Taxes GRT	929,566	929,566	830,457	(99,109)
MVD taxes	121,000	121,000	147,228	26,228
Cigarette tax	250	250	488	238
Licenses and permits	5,750	5,750	4,266	(1,484)
Intergovernmental	4,825,717	4,860,717	1,103,323	(3,757,394)
Charges for services	283,800	283,800	77,746	(206,054)
Miscellaneous	483,397	483,397	291,224	(192,173)
Total revenues	\$ 8,927,920	\$ 8,962,920	\$ 4,659,158	\$ (4,303,762)
Expenditures:				
Current:				
General government	\$ 2,224,452	\$ 2,224,452	\$ 1,968,942	\$ 255,510
Public safety	1,591,652	1,591,652	1,478,871	112,781
Health and welfare	108,384	108,384	87,173	21,211
Public works	-	-	31,380	(31,380)
Culture - recreation	23,700	23,700	30,532	(6,832)
Capital outlay	8,998,123	9,033,123	2,622,729	6,410,394
Total expenditures	\$ 12,946,311	\$ 12,981,311	\$ 6,219,627	\$ 6,761,684
Revenues over (under) expenditures	\$ (4,018,391)	\$ (4,018,391)	\$ (1,560,469)	\$ 2,457,922
Other financing sources (uses):				
Transfers in	484,670	484,670	360,282	(124,388)
Transfers out	(1,618,330)	(1,618,330)	(1,258,555)	359,775
Loan proceeds	5,075,223	5,075,223	2,178,583	(2,896,640)
Net change in fund balance after other financing sources (uses)	\$ (76,828)	\$ (76,828)	\$ (280,159)	\$ (203,331)
Fund balance July 1, 2007	107,679	107,679	820,288	712,609
Fund balance June 30, 2008	<u>\$ 30,851</u>	<u>\$ 30,851</u>	<u>\$ 540,129</u>	<u>\$ 509,278</u>

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 MEMORANDUM FOR THE DIRECTOR, FBI
 SUBJECT: [Illegible]

Case No.	Date	Location	Agent	Remarks
100-100000	10/15/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/16/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/17/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/18/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/19/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/20/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/21/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/22/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/23/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/24/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/25/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/26/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/27/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/28/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/29/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/30/50	Washington, D.C.	Mr. [Illegible]	[Illegible]
100-100000	10/31/50	Washington, D.C.	Mr. [Illegible]	[Illegible]

Sierra County
DISASTER ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 349,024	\$ 1,071,334	\$ 474,345	\$ (596,989)
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>2,006</u>	<u>(12,994)</u>
Total revenues	<u>\$ 364,024</u>	<u>\$ 1,086,334</u>	<u>\$ 476,351</u>	<u>\$ (609,983)</u>
Expenditures:				
Current:				
Health and welfare	\$ 300,974	\$ 1,033,813	\$ 947,771	\$ 86,042
Capital outlay	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
Total expenditures	<u>\$ 369,974</u>	<u>\$ 1,102,813</u>	<u>\$ 947,771</u>	<u>\$ 155,042</u>
Revenues over (under) expenditures	\$ (5,950)	\$ (16,479)	\$ (471,420)	\$ (454,941)
Other financing sources (uses):				
Transfer in	<u>67,819</u>	<u>67,819</u>	<u>67,819</u>	<u>-</u>
Net change in fund balance after other financing sources (uses)	\$ 61,869	\$ 51,340	\$ (403,601)	(454,941)
Fund balance July 1, 2007	<u>(51,340)</u>	<u>(51,340)</u>	<u>(51,340)</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ 10,529</u>	<u>\$ -</u>	<u>\$ (454,941)</u>	<u>\$ (454,941)</u>

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

1970
 FEDERAL BUREAU OF INVESTIGATION
 UNITED STATES DEPARTMENT OF JUSTICE
 MEMPHIS, TENNESSEE
 MAY 11, 1968

Number of Inhabitants	Area	Year of Construction	Estimated Value	Description
100	Area A	1960	\$100,000	Commercial building
200	Area B	1965	\$200,000	Residential building
300	Area C	1970	\$300,000	Industrial building
400	Area D	1975	\$400,000	Government building
500	Area E	1980	\$500,000	Public building
600	Area F	1985	\$600,000	Commercial building
700	Area G	1990	\$700,000	Residential building
800	Area H	1995	\$800,000	Industrial building
900	Area I	2000	\$900,000	Government building
1000	Area J	2005	\$1,000,000	Public building

Sierra County
HOSPITAL GROSS RECEIPTS TAX FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Property taxes	\$ 447,000	\$ 447,000	\$ 429,085	\$ (17,915)
Taxes GRT	209,731	209,731	246,440	36,709
Miscellaneous	200	200	16	(184)
Total revenues	<u>\$ 656,931</u>	<u>\$ 656,931</u>	<u>\$ 675,541</u>	<u>\$ 18,610</u>
Expenditures:				
Current:				
Health and welfare	\$ 944,597	\$ 944,597	\$ 835,945	\$ 108,652
Capital outlay				-
Total expenditures	<u>\$ 944,597</u>	<u>\$ 944,597</u>	<u>\$ 835,945</u>	<u>\$ 108,652</u>
Revenues over (under) expenditures	<u>\$ (287,666)</u>	<u>\$ (287,666)</u>	<u>\$ (160,404)</u>	<u>\$ 127,262</u>
Other financing sources (uses):				
Loan proceeds	173,804	173,804	173,804	-
Net change in fund balance after other financing sources (uses)	<u>\$ (113,862)</u>	<u>\$ (113,862)</u>	<u>\$ 13,400</u>	<u>127,262</u>
Fund balance July 1, 2007	<u>113,862</u>	<u>113,862</u>	<u>114,037</u>	<u>175</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,437</u>	<u>\$ 127,437</u>

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

STATE OF TEXAS
 DEPARTMENT OF AGRICULTURE
 ANNUAL REPORT FOR THE YEAR 1907
 PART II. THE CATTLE INDUSTRY

Year	Number of Cattle	Value of Cattle	Number of Horses	Value of Horses	Number of Mules	Value of Mules
1907	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1906	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1905	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1904	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1903	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1902	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1901	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1900	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1899	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1898	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1897	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1896	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1895	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1894	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1893	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1892	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1891	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1890	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1889	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1888	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1887	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1886	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1885	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1884	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1883	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1882	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1881	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567
1880	1,234,567	\$123,456,789	123,456	\$12,345,678	12,345	\$1,234,567

Sierra County
STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS
June 30, 2008

Assets	<u>Landfill</u>
Current:	
Cash	\$ -
Accounts receivable	8,319
Taxes receivable	<u>6,984</u>
Total current assets	\$ 15,303
Noncurrent:	
Property, plant and equipment	\$ 342,634
Less accumulated depreciation	<u>(225,622)</u>
Net capital assets	\$ 117,012
Total assets	\$ 132,315
Liabilities	
Current:	
Accounts payable	\$ 9,427
Accrued expenses	3,592
Estimated liability for landfill postclosure costs	<u>146,000</u>
Total current liabilities	\$ 159,019
Noncurrent:	
Compensated absences	<u>5,652</u>
Total liabilities	\$ 164,671
Net Assets	
Invested in capital assets	\$ 117,012
Unrestricted	<u>(149,368)</u>
Total net assets	\$ (32,356)

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

1998-99
 2000-01
 2002-03
 2003-04

1998-99
2000-01
2002-03
2003-04
1998-99
2000-01
2002-03
2003-04
1998-99
2000-01
2002-03
2003-04
1998-99
2000-01
2002-03
2003-04

1998-99
 2000-01
 2002-03
 2003-04
 1998-99
 2000-01
 2002-03
 2003-04
 1998-99
 2000-01
 2002-03
 2003-04
 1998-99
 2000-01
 2002-03
 2003-04

Sierra County
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2008

	Landfill
Operating revenues:	
Charges for services	119,126
Total operating revenues	\$ 119,126
Operating expenses:	
Personnel	\$ 123,462
Operating	87,215
Repairs and maintenance	6,081
Depreciation	8,351
Total operating expenses	\$ 225,109
Operating income (loss)	\$ (105,983)
Non-operating revenue (expense):	
Taxes GRT	\$ 43,554
Miscellaneous	7,413
Total nonoperating revenue (expense)	\$ 50,967
Income (loss) before transfers	\$ (55,016)
Other:	
Transfer in	88,749
Transfer out	-
Change in net assets	\$ 33,733
Net assets, beginning of year	(66,089)
Net assets, end of year	\$ (32,356)

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

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 FORM NO. 104 (REV. 11-27-70)
 CRIMINAL JUSTICE TRAINING CENTER

1. Name (Last, First, Middle Initial)
 2. Date of Birth
 3. Sex
 4. Race
 5. Height
 6. Weight
 7. Hair Color
 8. Eye Color
 9. Complexion
 10. Place of Birth
 11. Present Address
 12. Previous Addresses
 13. Social Security Number
 14. Identification Number

15. Date of Entry
 16. Reason for Entry
 17. Date of Departure
 18. Reason for Departure
 19. Name of Employer
 20. Address of Employer
 21. Date of Employment
 22. Position Held
 23. Date of Termination
 24. Reason for Termination
 25. Name of Previous Employer
 26. Address of Previous Employer
 27. Date of Previous Employment
 28. Position Held
 29. Date of Previous Termination
 30. Reason for Previous Termination

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Sierra County
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2008

	<u>Landfill</u>
Cash flows from operating activities:	
Receipts from customers	\$ 119,450
Payments to suppliers	(106,464)
Payments to employees	<u>(121,515)</u>
Net cash provided (used) by operating activities	<u>\$ (108,529)</u>
Cash flows from noncapital financing activities:	
Dedicated gross receipts	\$ 43,585
Miscellaneous revenues	7,413
Transfers from other funds	<u>88,749</u>
Net cash provided (used) by noncapital financing activities	<u>\$ 139,747</u>
Cash flows from capital and related financing activities:	
Purchase of capital assets	<u>\$ (34,898)</u>
Net increase (decrease) in cash	\$ (3,680)
Cash, beginning of year	<u>3,680</u>
Cash, end of year	<u><u>\$ -</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:	
Operating income (loss)	\$ (105,983)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	8,351
Changes in assets and liabilities:	
Accounts receivable	324
Accounts payable	(13,168)
Compensated absences payable	704
Accrued expenses	<u>1,243</u>
	<u><u>\$ (108,529)</u></u>

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

DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS
OFFICE OF STATISTICS

Year	Value	Percentage
1954	100.0	100.0
1955	105.0	105.0
1956	110.0	110.0
1957	115.0	115.0
1958	120.0	120.0
1959	125.0	125.0
1960	130.0	130.0
1961	135.0	135.0
1962	140.0	140.0
1963	145.0	145.0
1964	150.0	150.0
1965	155.0	155.0
1966	160.0	160.0
1967	165.0	165.0
1968	170.0	170.0
1969	175.0	175.0
1970	180.0	180.0
1971	185.0	185.0
1972	190.0	190.0
1973	195.0	195.0
1974	200.0	200.0
1975	205.0	205.0
1976	210.0	210.0
1977	215.0	215.0
1978	220.0	220.0
1979	225.0	225.0
1980	230.0	230.0
1981	235.0	235.0
1982	240.0	240.0
1983	245.0	245.0
1984	250.0	250.0
1985	255.0	255.0
1986	260.0	260.0
1987	265.0	265.0
1988	270.0	270.0
1989	275.0	275.0
1990	280.0	280.0
1991	285.0	285.0
1992	290.0	290.0
1993	295.0	295.0
1994	300.0	300.0
1995	305.0	305.0
1996	310.0	310.0
1997	315.0	315.0
1998	320.0	320.0
1999	325.0	325.0
2000	330.0	330.0
2001	335.0	335.0
2002	340.0	340.0
2003	345.0	345.0
2004	350.0	350.0
2005	355.0	355.0
2006	360.0	360.0
2007	365.0	365.0
2008	370.0	370.0
2009	375.0	375.0
2010	380.0	380.0
2011	385.0	385.0
2012	390.0	390.0
2013	395.0	395.0
2014	400.0	400.0
2015	405.0	405.0
2016	410.0	410.0
2017	415.0	415.0
2018	420.0	420.0
2019	425.0	425.0
2020	430.0	430.0
2021	435.0	435.0
2022	440.0	440.0
2023	445.0	445.0
2024	450.0	450.0
2025	455.0	455.0
2026	460.0	460.0
2027	465.0	465.0
2028	470.0	470.0
2029	475.0	475.0
2030	480.0	480.0

The above figures are based on the best available data and are subject to revision.

Sierra County
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2008

Assets

Cash and investments	\$ 105,561
Taxes receivable	<u>594,953</u>
Total assets	<u><u>\$ 700,514</u></u>

Liabilities

Due to others	<u>\$ 700,514</u>
Total liabilities	<u><u>\$ 700,514</u></u>

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

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
OFFICE OF THE ASSISTANT ATTORNEY GENERAL
SACRAMENTO, CALIFORNIA

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
OFFICE OF THE ASSISTANT ATTORNEY GENERAL
SACRAMENTO, CALIFORNIA

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SACRAMENTO, CALIFORNIA

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
OFFICE OF THE ASSISTANT ATTORNEY GENERAL
SACRAMENTO, CALIFORNIA

Sierra County
NOTES TO FINANCIAL STATEMENTS
June 30, 2008

Note 1 Summary of Significant Accounting Policies

A. GENERAL

The County of Sierra, a political subdivision of the State of New Mexico, operates under the commissioner-manager form of government. The County provides the following authorized services: public safety, highways and streets, sanitation, health and welfare, social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statement No.'s 20 and 34 provide the County the option of electing to apply FASB pronouncements issued after November 30, 1989. The County has elected not to apply those pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note. For the fiscal year ended June 30, 2004, the County implemented the new financial reporting requirements of GASB Statement No. 34. As a result, an entirely new financial presentation format has been implemented.

B. FINANCIAL REPORTING ENTITY

The County's basic financial statements include the accounts of all County operations. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County

Based on the aforementioned criteria, the County has no component units.

1970-1971

1970-1971

The first part of the report deals with the general situation in the country. It is followed by a detailed analysis of the economic situation in the various regions. The report concludes with a number of recommendations for the future.

The second part of the report deals with the specific measures that have been taken to improve the economic situation. It is followed by a detailed analysis of the results of these measures. The report concludes with a number of recommendations for the future.

CONCLUSIONS

The main conclusion of the report is that the economic situation in the country is generally improving. This is due to a number of factors, including the implementation of the measures mentioned in the report.

- 1. The first part of the report deals with the general situation in the country.
- 2. It is followed by a detailed analysis of the economic situation in the various regions.
- 3. The report concludes with a number of recommendations for the future.

The second part of the report deals with the specific measures that have been taken to improve the economic situation.

C. BASIS OF PRESENTATION

Governmental-wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the County and for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Indirect expenses for centralized services and administrative overhead are not allocated, but are presented as separate functions. Program revenues include charges paid by recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational and capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which a program or business segment is self-financing or draws from the general revenues of the County.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Administrative Report

The first section of the report discusses the current status of the project and the progress made since the last meeting. It highlights the key milestones achieved and the challenges encountered. The second section provides a detailed overview of the tasks assigned to the team members and the progress made on each task. It includes a list of action items and the responsible parties. The third section discusses the budget and financial aspects of the project, including the current spending and the forecasted costs. The fourth section provides a summary of the overall project performance and the key findings. It also includes recommendations for the next steps and the expected outcomes. The report concludes with a list of appendices and a list of references.

The second section of the report provides a detailed overview of the tasks assigned to the team members and the progress made on each task. It includes a list of action items and the responsible parties. The third section discusses the budget and financial aspects of the project, including the current spending and the forecasted costs. The fourth section provides a summary of the overall project performance and the key findings. It also includes recommendations for the next steps and the expected outcomes. The report concludes with a list of appendices and a list of references.

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The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the County and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Capital Project Fund

The Capital Project Fund is used to account for resources restricted for the acquisition or construction of specific capital projects or items.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principle on the general obligation bonds of the County other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the County's general obligation bonds.

Proprietary Fund

Enterprise Fund

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Fiduciary Funds (Not included in government-wide statements)

Agency Funds

Agency funds account for assets held by the County in a purely custodial capacity. The reporting entity includes two agency funds. Since agency funds are custodial in nature (i.e., assets equal liabilities), they do not involve the measurement of results of operations. The Agency funds areas follows:

Property Tax Fund – to account for the undistributed property taxes both received and yet to be received which are to be distributed to the various taxing entities at a later date.

The Council of the University of Toronto

1964-1965

Report

The Council of the University of Toronto is pleased to present this report on its activities during the year 1964-1965. It is a report on the work of the Council and its committees and on the work of the University as a whole.

Report of the Council

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Prisoners Fund – to account for the deposits and expenditures from prisoners’ private funds, used to buy personal items at the commissary.

Major Funds

The funds classified as major are as follows:

General – Accounts for all activities except those accounted for in other funds.

Special Revenue Funds:

Section 12-10-5 Local Civil Emergency Preparedness (Disaster Assistance) – The governing bodies of political subdivisions of the State are responsible for the civil emergency preparedness of their respective jurisdictions. Each political subdivision is authorized to establish, by ordinance or resolution, a local office of civil emergency preparedness as an agency of the local government, and responsible to the governing body, in accordance with the state civil emergency preparedness plan and program. The governing body, subject to approval of the state director, shall appoint every local coordinator of civil emergency preparedness and such local coordinator shall have direct responsibility for carrying out the civil emergency preparedness programs of the political subdivision. He shall coordinate the civil emergency preparedness activities of all local government department and agencies, and shall maintain liaison with and cooperate with civil preparedness agencies and organizations of other political subdivisions and of the state government. Each local organization shall perform civil preparedness functions within territorial limits of the political subdivision within which it is organized.

Hospital GRT – accounts for the operations related to the Hospital, including gross receipts tax collection, debt service, and hospital operation funding.

Proprietary:

Landfill – Accounts for activities associated with refuse disposal, including the operation of a landfill.

Nonmajor Funds

Fund description for all funds are included in the “Other Supplementary Information” section of this report.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

The first part of the report is devoted to a general description of the project and its objectives.

1.1. Introduction

The second part of the report is devoted to a detailed description of the project and its objectives.

The third part of the report is devoted to a detailed description of the project and its objectives.

1.2. Objectives

The first objective of the project is to develop a comprehensive framework for the analysis and synthesis of complex systems. This framework should be able to handle a wide range of system types and should be easy to use and understand. The second objective is to develop a set of tools and techniques that can be used to analyze and synthesize complex systems. These tools and techniques should be able to handle a wide range of system types and should be easy to use and understand. The third objective is to develop a set of guidelines and best practices that can be used to analyze and synthesize complex systems. These guidelines and best practices should be able to handle a wide range of system types and should be easy to use and understand.

The fourth objective of the project is to develop a set of guidelines and best practices that can be used to analyze and synthesize complex systems. These guidelines and best practices should be able to handle a wide range of system types and should be easy to use and understand.

1.3. Scope

The scope of the project is limited to the analysis and synthesis of complex systems. It does not include the design and implementation of complex systems.

1.4. Organization

The report is organized into four main sections: Introduction, Objectives, Scope, and Organization.

2. ANALYSIS AND SYNTHESIS OF COMPLEX SYSTEMS

The first part of this section is devoted to a detailed description of the analysis and synthesis of complex systems. This part includes a discussion of the various methods and techniques that can be used to analyze and synthesize complex systems.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Derived tax revenues are recognized when the exchange takes place, and grants are recognized when all eligibility requirements are met.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for long-term debt principal and interest which are reported when due.

All proprietary funds and fiduciary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

The following information is being provided to you for your information only. It is not intended to be used for any other purpose. The information is confidential and its disclosure is prohibited.

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E. BUDGETS

Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds are prepared by management and approved by the local council and the New Mexico Department of Finance and Administration.

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

Actual expenditures may not exceed the budget on a by fund basis. Budgets may be amended in two ways. If a budget transfer is necessary within a fund, this may be accomplished with only local Commission approval. If a transfer between "funds" or a budget increase is required, approval must also be obtained from the Department of Finance and Administration.

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

F. CASH AND INVESTMENTS

For the purpose of the Statement of Net Assets, "cash and investments" includes all demand, savings accounts, and certificates of deposits of the County. For the purpose of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of six months or less.

Investments are carried at fair value except for short-term U.S. Treasury obligations with a remaining maturity at the time of purchase of one year or less. Those investments are reported at amortized cost. Fair value is based on quoted market price.

State statutes authorize the government to invest in interest bearing accounts with local financial institutions, direct obligations of the U.S. Treasury or New Mexico political subdivisions, and the state treasurers investment pool.

New Mexico Statutes require that financial institutions with public monies on deposit pledge collateral, to the owner of such public monies, in an amount not less than 50% of the public monies held on deposit. Collateral pledged is held in safekeeping by other financial institutions, with safekeeping receipts held by the County. The pledged securities remain in the name of the financial institution. Premiums (discounts) on investments are amortized by the interest method, or methods approximating the interest method.

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CONCLUSION

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...the ... of ... and ...

G. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables or payables". Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

H. RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and periodic aging of accounts receivable. Major receivable balances for the governmental activities include gross receipts and use taxes, franchise taxes, and grants. Business-type activities report utilities and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as gross receipts tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable and interest earnings compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

I. CAPITAL ASSETS

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

The County has retroactively reported all infrastructure assets. The County has always maintained a capitalization policy which included infrastructure assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of

INTERNATIONAL ORGANIZATION FOR THE PROTECTION OF HUMAN RIGHTS

The Commission on Human Rights, established in 1946, was the first international body to deal with human rights. It was created by the Economic and Social Council of the United Nations. The Commission's mandate was to promote and protect human rights and to investigate and report on human rights violations. It was the first international body to do so.

THE COMMISSION ON HUMAN RIGHTS

The Commission on Human Rights was established in 1946 as the first international body to deal with human rights. It was created by the Economic and Social Council of the United Nations. The Commission's mandate was to promote and protect human rights and to investigate and report on human rights violations. It was the first international body to do so.

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Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

- Buildings 25-50 years
- Improvements 10-50 years
- Machinery and Equipment 03-10 years
- Infrastructure 25-75 years
- Software and Library 5-10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements. Assets acquired with an original cost of \$5,000 or more are capitalized. Construction period interest is capitalized in proprietary funds.

J. LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets acquired with the debt are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable, accrued compensated absences, and bonds payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principle and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

K. COMPENSATED ABSENCES

The County's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

The following information is provided for the year ended 31st March 2014. The figures are in thousands of pounds unless otherwise stated.

2014	2013
1,234	1,123
567	654
890	789
321	432
101	212

Notes to the financial statements

1. Accounting policies
The accounting policies adopted are consistent with those of the previous period. The accounting policies are set out in the notes to the financial statements.

2. Revenue

Revenue is derived from the sale of goods and services. Revenue is recognized when the goods are delivered to the customer and the customer has accepted them.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized net of discounts and returns.

Revenue is recognized when the goods are delivered to the customer and the customer has accepted them. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized net of discounts and returns.

3. Expenses

Expenses are recognized when the goods or services are received. Expenses are measured at the fair value of the consideration given. Expenses are recognized net of discounts and returns.

L. EQUITY CLASSIFICATIONS

Government-wide Statements

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

- a. Invested in capital assets, net of related debt- Consists of capital assets including restricted 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 - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations 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."

Fund Statements

Equity is classified as fund balance and displayed in two components.

- a. Reserved – Consists of governmental fund balances that are not appropriable, legally segregated for specific usage, or commitments to outside third parties.
- b. Unreserved – Consists of designations of amounts representing tentative management plans for governmental fund balances, but subject to change (Designated), and undesignated, for which no restrictions or designations exist.

M. REVENUES, EXPENDITURES, AND EXPENSES

Gross Receipts Tax

The County levies a gross receipts tax on taxable gross receipts within the County. The rate includes both County and State assessments. The tax is collected by the New Mexico Taxation and Revenue Department and remitted to the County in the month following receipt by the Department. The Department receives the tax one month after collection by vendors. Included in this tax is amounts dedicated to intercept agreements, and those dedicated amounts are recorded directly in those funds.

Gross receipts tax collected by the State in June and July (which represent May and June transactions) and received by the County in July and August have been accrued and are included under the caption "Taxes Receivable."

Property Tax

Property taxes attach as an enforceable lien on property as of January 1. Property tax rates for the year are set no later than September 1 each year by the Secretary of

SECURITY CLASSIFICATION

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Finance and Administration. The rates of tax are then used by County Assessors to develop the property tax schedule by October 1. Taxes are payable in equal semiannual installments by November 10 and April 10 of the subsequent year and become delinquent 30 days later. Taxes are collected on behalf of the County by the County Treasurer, and are remitted to the County in the month following collection. Because the Treasurer of the County in which the County is located is statutorily required to collect taxes as an intermediary agency for all forms of government, distribution of taxes are made through the applicable county to the County. The County is permitted to levy taxes for general operating purposes based on a state formula, per \$1,000 of taxable value for both residential and nonresidential property, taxable value being defined as one third of the fully assessed value. In addition, the County is allowed to levy taxes for payments of bond principal and interest in amounts approved by voters of the County. The County's total tax rate to finance general government services for the year ended June 30, 2008 was \$11.850 per \$1,000 for non-residential property and \$9.256 for residential property. The County's tax rate for debt service was \$.00 per \$1,000 for both residential and nonresidential property.

Property tax receivables are recognized net of estimated refunds and uncollectible amounts in the period for which the taxes are levied, even if they are not available. Property taxes not collected within 60 days of year end are reported as deferred revenue in the fund statements.

Operating Revenues and Expenses

Operating revenue of governmental funds includes fees to users and license fees. Operating grants include operating-specific and discretionary grants while capital grants reflect capital-specific appropriations.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures / Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

- Governmental Fund – By Character: Current (further classified by function)
 - Debt Service
 - Capital Outlay
- Proprietary Fund-By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The County does not allocate indirect costs.

N. INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

O. USE OF ESTIMATES

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

Note 2 Custodial Credit Risk

Custodial credit risk is the risk in the event of a bank failure the Governments deposits may not be returned to it. The County does not have a deposit policy for credit risk beyond that disclosed in Note 1. As of June 30, 2008, \$678,475 of the County's bank balance of \$2,267,320 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized \$ 678,475

The cash on deposit with NMFA and the Bank of Albuquerque, is, in effect, loan payments made by the County but not yet disbursed. Such deposits are subject to the collateral requirements of NMFA. Such deposits total \$3,304,321.

Note 2A Investments

As of June 30, 2008, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
GNMA Pools	\$ 209,912
U.S. Government Money Market	<u>280,033</u>
	<u>\$ 489,945</u>

Interest Rate Risk – The County invests solely in pools holding government-backed securities, and is not subject to interest rate risk.

Credit Risk – The County invests only in direct obligations of the United States, or securities backed by the United States, and is not subject to credit risk.

Concentration of Credit Risk – The County places no limits on the amount it may invest in any one issuer. The County currently has 100% invested in GNMA Securities and the U.S. Government Money Market.

Custodial Credit Risk – The County is not subject to custodial credit risk for its investments, since all are held in the name of the County.

THE UNIVERSITY OF CHICAGO

The first half of the course will be devoted to the study of the history of the United States and the development of the American people. The second half of the course will be devoted to the study of the history of the world and the development of the human race.

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Note 3 Receivables

	<u>Governmental Activities</u>	<u>Business Type Activities</u>
Accounts receivable:		
Services (net)	\$ -0-	\$ 8,319
Property taxes	\$ 393,550	\$
Gross receipts tax	219,282	6,984
Motor Vehicle Taxes	47,662	
Gas Tax	17,949	
Cigarette tax	89	
Lodgers Tax	<u>565</u>	
Total taxes receivable	\$ 679,097	\$ 6,984
Interest receivable	\$ 13,565	\$
Due from governments:		
Intergovernmental grants	\$ 604,217	\$ -0-
Total	<u>\$ 1,296,879</u>	<u>\$ 15,303</u>

The County believes all receivables are collectible, therefore no allowance for doubtful accounts has been established.

Note 4 Capital Assets

Capital asset activity for the year ended June 30, 2008, was as follows:

	<u>Balance July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2008</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land and land improvements	\$ 343,630	\$ -0-	\$ -0-	\$ 343,630
Construction in progress	<u>100,718</u>	<u>2,782,879</u>	<u>-0-</u>	<u>2,883,597</u>
Total capital assets not being depreciated	<u>\$ 444,348</u>	<u>\$ 2,782,879</u>	<u>\$ -0-</u>	<u>\$ 3,227,227</u>
Capital assets being depreciated:				
Road network, levies and bridges	\$ 17,355,071	\$ 86,194	\$ -0-	\$ 17,441,265

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ending on 31/12/2000

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Buildings and improvements	7,547,549	11,499		7,559,048
Equipment/vehicles/machinery	<u>3,649,683</u>	<u>452,320</u>	<u>-0-</u>	<u>4,102,003</u>
Total capital assets being depreciated	\$ <u>28,552,303</u>	\$ <u>550,013</u>	\$ _____	\$ <u>29,102,316</u>
Less accumulated depreciation for:				
Road network/levies/bridges	\$ 10,823,529	\$ 590,330	\$ -0-	\$ 11,413,859
Buildings and improvements	4,508,055	366,496		4,874,551
Equipment/vehicles/machinery	<u>2,442,548</u>	<u>449,301</u>	<u>-0-</u>	<u>2,891,849</u>
Total accumulated depreciation	\$ <u>17,774,132</u>	\$ <u>1,406,127</u>	\$ <u>-0-</u>	\$ <u>19,180,259</u>
Total capital assets being depreciated, net	\$ <u>10,778,171</u>	\$ <u>(856,114)</u>	\$ <u>-0-</u>	\$ <u>9,922,057</u>
Governmental activity, capital assets, net	<u>\$ 11,222,519</u>	<u>\$ 1,926,765</u>	<u>\$ -0-</u>	<u>\$ 13,149,284</u>
Other business-type activity programs:				
	Balance			Balance
Capital assets not being depreciated:	<u>July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2008</u>
Land and land improvements	\$ <u>3,975</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>3,975</u>
Total capital assets not being depreciated	\$ <u>3,975</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>3,975</u>
Capital assets being depreciated:				
Equipment/vehicles/machinery	\$ <u>303,761</u>	\$ <u>34,898</u>	\$ <u>-0-</u>	\$ <u>338,659</u>
Total capital assets being depreciated	\$ <u>303,761</u>	\$ <u>34,898</u>	\$ <u>-0-</u>	\$ <u>338,659</u>
Less accumulated depreciation for:				
Equipment/vehicles/machinery	\$ <u>217,271</u>	\$ <u>8,351</u>	\$ <u>-0-</u>	\$ <u>225,622</u>
Total accumulated depreciation	\$ <u>217,271</u>	\$ <u>8,351</u>	\$ <u>-0-</u>	\$ <u>225,622</u>
Total capital assets being depreciated, net	\$ <u>86,490</u>	\$ <u>26,547</u>	\$ <u>-0-</u>	\$ <u>113,037</u>
Other business-type activity programs capital assets, net	<u>\$ 90,465</u>	<u>\$ 26,547</u>	<u>\$ -0-</u>	<u>\$ 117,012</u>

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Depreciation was charged to the Governmental Activities as follows:

General Government	\$ 542,188
Public Safety	650,771
Highways and Streets	<u>213,168</u>
	<u>\$ 1,406,127</u>

Note 5 Landfill Postclosure Costs

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

Estimated closure and post-closure costs	<u>\$ 292,000</u>
Landfill capacity utilized	50%
Closure costs recognized to date	\$ 292,000
Cost incurred to date	<u>146,000</u>
Remaining post closure liability	<u>\$ 146,000</u>

The County is currently seeking approval of an expansion of the landfill, which would include the acquisition of land owned by the Bureau of Land Management. The landfill capacity utilized has been estimated assuming the expansion will be approved.

Note 6 Accrued Expenses

At June 30, 2008, accrued expenses consisted of the following:

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>
Accruals payroll and benefits	\$ 76,911	\$ 3,592
Accrue interest payable	<u>44,229</u>	<u> </u>
	<u>\$ 121,140</u>	<u>\$ 3,592</u>

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Note 7 Long-Term Debt

Changes in governmental funds long-term debt is as follows:

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2008</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Notes payable	<u>\$ 2,682,014</u>	<u>\$ 5,075,223</u>	<u>\$ 266,672</u>	<u>\$ 7,490,565</u>	<u>\$ 607,425</u>

The County of Sierra has entered into several financing agreements to purchase equipment. The terms of the financing agreements contain interest rates ranging from .90% to 8.35%. The repayment of principal ranges from monthly payments to annual payments with various due dates depending on the financing agreement terms and conditions.

On September 3, 1997, the County of Sierra entered into a loan agreement with New Mexico Finance Authority to borrow \$2,102,394, for the county's percentage, to purchase and renovate the Sierra Vista Hospital. Under the loan agreement, the County has pledged portions of its one-fourth (1/4) of one percent (1%) hospital emergency gross receipts tax imposed under the County Local Option Gross Receipts Taxes Act as authorized by Section 7-20E-12.1, NMSA 1978 and County Ordinance 97-005. The tax collections will be intercepted by the Department of Taxation and Revenue and forwarded monthly to the New Mexico Finance Authority for payment of this loan. Should the gross receipts tax collected be insufficient to meet the loan obligation as established, the loan payment will be reduced for that month. The loan terms and conditions call for interest rates ranging from 4.05% to 5.50% and are amortized over twenty (20) years.

The ordinance requires that a reserve of \$155,090 be established and maintained.

	<u>Required</u> <u>Amount</u>	<u>Balance in</u> <u>Account</u>
At June 30, 2008	<u>\$ 155,090</u>	<u>\$ 192,139</u>

The annual principal payment requirements for notes outstanding as of June 30, 2008, in the general long-term account group, are summarized as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u> <u>Payment</u>	<u>Interest</u> <u>Payment</u>
2009	\$ 607,425	\$ 281,908
2010	345,889	74,588
2011	374,616	66,508
2012	342,466	57,234
2013	355,763	49,433
2014-2018	1,725,098	117,502
2019-2023	1,229,430	16,795
2024-2028	1,297,278	1,051
2029-2033	<u>1,212,600</u>	<u>-0-</u>
	<u>\$7,490,565</u>	<u>\$ 665,019</u>

Company's financial statements are as follows:

Item	Balance	Change
Accounts receivable	100,000	10,000
Inventory	200,000	20,000
Prepaid expenses	50,000	5,000
Property, plant, and equipment	500,000	50,000
Accumulated depreciation	(100,000)	(10,000)
Accounts payable	150,000	15,000
Long-term debt	300,000	30,000
Equity	150,000	15,000

The change in the amount of each asset and liability is due to the following:

- Accounts receivable: Increase due to sales on credit.
- Inventory: Increase due to purchase of inventory.
- Prepaid expenses: Increase due to prepayment of expenses.
- Property, plant, and equipment: Increase due to purchase of new equipment.
- Accumulated depreciation: Increase due to depreciation expense.
- Accounts payable: Increase due to purchase on credit.
- Long-term debt: Increase due to issuance of debt.
- Equity: Increase due to net income.

The change in the amount of each asset and liability is due to the following:

- Accounts receivable: Increase due to sales on credit.
- Inventory: Increase due to purchase of inventory.
- Prepaid expenses: Increase due to prepayment of expenses.
- Property, plant, and equipment: Increase due to purchase of new equipment.
- Accumulated depreciation: Increase due to depreciation expense.
- Accounts payable: Increase due to purchase on credit.
- Long-term debt: Increase due to issuance of debt.
- Equity: Increase due to net income.

The following table shows the change in each asset and liability:

Item	Change
Accounts receivable	10,000
Inventory	20,000
Prepaid expenses	5,000
Property, plant, and equipment	50,000
Accumulated depreciation	(10,000)
Accounts payable	15,000
Long-term debt	30,000
Equity	15,000

The change in the amount of each asset and liability is due to the following:

Item	Change
Accounts receivable	10,000
Inventory	20,000
Prepaid expenses	5,000
Property, plant, and equipment	50,000
Accumulated depreciation	(10,000)
Accounts payable	15,000
Long-term debt	30,000
Equity	15,000

The change in the amount of each asset and liability is due to the following:

Compensated absences in governmental funds were as follows:

	<u>Balance</u> <u>July 1, 2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2008</u>
Compensated absences	\$ <u>97,198</u>	\$ <u>90,979</u>	\$ <u>(91,421)</u>	\$ <u>96,756</u>

Changes in Proprietary Funds Long-Term Debt were as follows during the year ended June 30, 2008:

	<u>July 1, 2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2008</u>
Compensated absences	\$ <u>4,948</u>	\$ <u>6,234</u>	\$ <u>(5,530)</u>	\$ <u>5,652</u>

All compensated absences are considered non-current. Compensated absences are paid out of the fund that salaries for the respective employee are paid out of provided there are funds available. Otherwise, they are paid out of the general fund.

Note 8 Pension Plan - Public Employees Retirement Association

Plan Description

Substantially all of the Sierra County's full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, New Mexico 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 9.15% to 12.35%, depending upon the plan, i.e., state general, state hazardous duty, state police and adult correctional officers, municipal general, municipal police, municipal fire, municipal detention officer of their gross salary. The County is required to contribute 9.15% to 18.5% depending upon the plan of the gross covered salary. The contribution requirements of plan members and the County of Sierra are established in State statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature. The County of Sierra's contributions to PERA for the fiscal years ending June 30, 2008, 2007, and 2006 were \$219,198, \$202,259, and \$185,090 respectively, which equal the amount of the required contributions for each fiscal year.

1. The Department of Health and Human Services

Period: January 1, 1977 to January 31, 1977

2. The Department of Health and Human Services
Division of Health Care Administration
Office of Health Care Financing Administration
Washington, D.C. 20201

3. The Department of Health and Human Services
Division of Health Care Financing Administration
Washington, D.C. 20201

4. The Department of Health and Human Services
Division of Health Care Financing Administration
Washington, D.C. 20201
The Department of Health and Human Services is pleased to announce the results of the competitive bidding process for the purchase of medical supplies and services for the fiscal year ending September 30, 1977. The results of the competitive bidding process are as follows:

5. The Department of Health and Human Services
Division of Health Care Financing Administration
Washington, D.C. 20201

6. The Department of Health and Human Services
Division of Health Care Financing Administration
Washington, D.C. 20201

The Department of Health and Human Services is pleased to announce the results of the competitive bidding process for the purchase of medical supplies and services for the fiscal year ending September 30, 1977. The results of the competitive bidding process are as follows:

7. The Department of Health and Human Services
Division of Health Care Financing Administration
Washington, D.C. 20201

The Department of Health and Human Services is pleased to announce the results of the competitive bidding process for the purchase of medical supplies and services for the fiscal year ending September 30, 1977. The results of the competitive bidding process are as follows:

Note 9 Retiree Health Care Act Contributions

The County does not participate in the Retiree Health Care Act.

Note 10 Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 11 Subsequent Events

The County has contracts and grant awards for construction projects in various stages of completion. Such contracts, funded principally by federal and state agencies, constitute future commitments.

Note 12 Risk Management

The County is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other agencies in the State and obtained insurance through the New Mexico Self Insurers Fund, a public risk pool currently operating as a common risk management and insurance program for local governments. The County pays an annual premium to New Mexico Self Insurers Fund for its general insurance coverage.

Note 13 Budgetary Reconciliations

The Statements of Revenues, Expenditures and Changes in Fund Balance Budget (NON-GAAP Budgetary Basis) and Actual present comparisons of legally adopted budgets 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 changes in fund balance for the General and major Special Revenue funds for the year ended June 30, 2008 is as follows:

	<u>General</u>	<u>Disaster Assistance</u>	<u>HGRT</u>
Changes in fund balance (GAAP Basis)	\$2,545,535	\$ (218,261)	\$ 29,243
Revenue accruals	103,492	(157,305)	(187,707)

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The Board of Directors

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The Board of Directors

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The Board of Directors

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The Board of Directors

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The Board of Directors

The Board of Directors

Expenditure accruals	(32,546)	(28,035)	(1,940)
Net change in other financing sources	<u>(2,896,640)</u>	<u> </u>	<u>173,804</u>
Changes in fund balance (NON-GAAP)			
Budgetary Basis	<u>\$ (280,159)</u>	<u>\$ (403,601)</u>	<u>\$ 13,400</u>

Note 14 Fund Balance Deficits

The County had fund balance deficits in the following funds:

Recreation (\$9,378), Landfill (\$32,356), Juvenile Probation (\$101), Corrections (\$13,194), and Disaster Assistance, (\$330,830). These deficits are caused by the accrual of accounts payable, and the modified accrual basis limitation of 60 days on the accrual of revenue. As revenue is received and liabilities liquidated, the deficit fund balance will be reduced.

Note 15 Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the employee or their beneficiary.

Investments are managed by the plan's trustee with various investment options, or a combination thereof. The choice of investment option is made by the participants.

Note 16 Interfund Activity

Interfund balances at June 30, 2008, consisted of the following:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 472,614	
Disaster Assistance		454,941
Other funds		<u>17,673</u>
	<u>\$ 472,614</u>	<u>\$ 472,614</u>

These amounts are expected to be repaid within one year, and the advances were made to meet operating expenses.

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General Ledger
Budgetary Control

11/11/11 10:00 AM

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Interfund transfers were as follows during the year ended June 30, 2008:

<u>Transfers To</u>	<u>Transfers From</u>		
	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Disaster Assistance	\$ -0-	\$ 67,819	\$ 67,819
Landfill Fund	88,749		88,749
Other Funds	<u>809,524</u>		<u>809,524</u>
	<u>\$ 898,273</u>	<u>\$ 67,819</u>	<u>\$ 966,092</u>

The transfers were made to fund debt service payments, fund construction projects and provide operating funds.

Note 17 Restricted Net Assets

Net assets restricted for other purposes consists of special revenue fund balances which are restricted by legislation to specific purposes. The restricting legislation is listed in the fund descriptions appearing at the beginning of Other Supplementary Information. Major restrictions are as follows:

Road Fund	\$ 184,190
Hospital GRT Fund	567,766
County Indigent Fund	240,943
Rural Fire Departments	914,383
Flood damage	690,462
Other	<u>128,010</u>
	<u>\$ 2,725,754</u>

Note 18 Operating Leases

On March 31, 2007, the County entered into an operating lease with Wagner Equipment Company for a CAT 140H Grader. The agreement calls for monthly payments of \$1,795 made up of rent \$1,680 and gross receipts tax of \$115. The agreement also calls for additional payment in the amount of \$10.20 for every hour over the allotted 176 hours per month. Amount paid in 2006-2007 was \$3,359.

Additional rent payments are due as follows:

2009	\$ 21,540
2010	21,540
2011	21,540
2012	<u>13,046</u>
	<u>\$ 77,666</u>

Financial statement for the year ending 31st March 2018

Income Statement

Particulars	2017-18	2016-17
Revenue	100000	95000
Cost of Sales	(60000)	(55000)
Gross Profit	40000	40000
Operating Expenses	(20000)	(18000)
Operating Profit	20000	22000
Other Income	5000	3000
Other Expenses	(2000)	(1000)
Profit Before Tax	23000	24000
Tax Expense	(5000)	(4000)
Profit After Tax	18000	20000

Revenue
 Operating Expenses
 Cost of Sales
 Other Income

The statement shows a decrease in profit after tax from 2016-17 to 2017-18. This is primarily due to an increase in operating expenses and a decrease in other income.

Balance Sheet

The balance sheet shows the financial position of the company at the end of the reporting period. It is divided into assets and liabilities. The total assets are equal to the total liabilities plus equity.

Particulars	2017-18	2016-17
Fixed Assets	200000	180000
Current Assets	100000	120000
Total Assets	300000	300000

Particulars	2017-18	2016-17
Equity	150000	150000
Liabilities	150000	150000
Total Liabilities	300000	300000

Statement of Financial Position

The statement of financial position provides a snapshot of the company's financial health at a specific point in time. It shows the company's assets, liabilities, and equity. The total assets are equal to the total liabilities plus equity.

Statement of Cash Flows

Particulars	2017-18	2016-17
Operating Activities	10000	12000
Investing Activities	(20000)	(15000)
Financing Activities	10000	10000
Net Change in Cash	0	7000
Free Cash Flow	8000	10000

Operating Activities
 Investing Activities
 Financing Activities
 Net Change in Cash
 Free Cash Flow

SIERRA COUNTY

Special Revenue Funds

Farm and Range Fund – to account for the operations of farm and range activities, including soil and water conservation, rodent and predatory animal control, poisonous and noxious weed control, and livestock parasite control. Financing is primarily from state-shared revenues through the Taylor Grazing Act. Authority is NMSA 6-11-6.

Recreation Fund – to account for the operations and maintenance of County-owned recreation facilities. Financing is provided by the County's share of cigarette tax. State law requires the use of these cigarette taxes to be used for recreation purposes. The authority to create this fund was given by New Mexico Statute 7-12-15.

County Indigent Fund – to account for expenditures incurred in providing services for the care of indigent. Financing is provided by the County's share of gross receipts tax and may be used for that purpose. Authority NMSA 24-10A-1.

Treasurers Fee – to account for the fees collected by the County Treasurer to be used exclusively for the purchase of capital assets for the Treasurer's Office, as authorized by commission action and New Mexico Statutes.

Hospital GRT - to account for funds provided by New Mexico Emergency County Hospital gross receipts tax. The Authority is a local ordinance to assess the gross receipts tax.

Enhanced 911 Addressing Grant Fund – to account for funds provided by the State of New Mexico under the Enhanced 911 Act (NMSA 1978 Sections 63-9D-1). To be used to improve the physical addressing and provide faster responses in case of emergency.

County Reappraisal Fund – to account for the operations of a fund to help with reappraisal of County property to ensure valuation reflects current fair market value. Financing is provided by retainage of 1% of tax collections. Authority NMSA 7-38-38-1.

Lodgers' Tax – to account for collections of a lodgers' tax, the proceeds of which are used for advertisement of local attractions. Authority NMSA 3-38-13 to 3-38-24.

Mednet Emergency Medical Services – to account for revenues, grants received, and expenditures incurred in providing emergency medical services to County residents. Sources of funds are the State of New Mexico Health and Environment Department, Emergency Medical Services Bureau. Authority is NMSA 24-10A-1 to 24-10A-10.

Law Enforcement Protection – to account for the operations of a grant from the State of New Mexico through Law Enforcement Protection Fund Act for the purpose of maintenance and improvement of law enforcement equipment, and may be used only for that purpose. Authority is NMSA 23-13-1.

Correction Fees – to account for fees assessed for the housing of prisoners and is used for maintenance of the county jail.

Juvenile Probation - to account for the resources to be utilized to enhance juvenile probation. Authority is the County Commission.

1. Introduction

2. Objectives

The primary objective of this study is to determine the effectiveness of the proposed system in reducing the number of errors and improving the overall quality of the work. The secondary objectives are to identify the causes of errors and to propose effective measures to prevent their recurrence.

The study is organized as follows: Chapter 1 provides an overview of the problem and the objectives of the study. Chapter 2 discusses the literature review and the theoretical background. Chapter 3 describes the methodology used in the study. Chapter 4 presents the results and discusses their implications. Chapter 5 concludes the study and provides recommendations for future research.

The study is based on a sample of 100 participants who were selected from a population of 1000. The participants were divided into two groups: a control group and an experimental group. The control group was given the standard procedure, while the experimental group was given the proposed system.

The data were collected over a period of six weeks. The data were analyzed using statistical methods to determine the differences between the two groups. The results showed that the proposed system significantly reduced the number of errors and improved the overall quality of the work.

The findings of this study have important implications for the design and implementation of systems that require high accuracy and reliability. The proposed system can be used as a model for other systems that require high accuracy and reliability.

The study also identified several factors that contribute to errors, such as lack of training, poor communication, and inadequate resources. These factors should be addressed to improve the overall quality of the work.

The study was limited by several factors, including the sample size and the duration of the study. Future research should investigate the effectiveness of the proposed system in larger samples and over a longer period.

The study was conducted in a laboratory setting, which may not reflect the actual work environment. Future research should investigate the effectiveness of the proposed system in real-world settings.

The study was funded by the Ministry of Education and Scientific Research. The authors would like to thank the participants and the staff of the laboratory for their cooperation and support.

The study was approved by the Ethics Committee of the Ministry of Education and Scientific Research. The authors would like to thank the Ethics Committee for their approval.

The study was published in the Journal of the Ministry of Education and Scientific Research. The authors would like to thank the journal for its publication.

The study was presented at the International Conference on the Ministry of Education and Scientific Research. The authors would like to thank the conference for its invitation.

Maternal Child Health Grant – to account for funds provided by the New Mexico Department of Health for maternal child health care. Authority Chapter 24, Article 1B, Section 7 NMSA 1978 and Section 9-7-6E, NMSA 1978.

Clerk Equipment Fee Fund – to account for fees collected by the County Clerk to be used exclusively for the purchase of capital assets for the Clerk's Office, as authorized by the New Mexico State Statutes (NMSA 14-8-12.2B).

Flood Damage – to account for taxes levied on property in Sierra County to establish the Office of County Flood Commissioner as authorized in Section 4-50-1 NMSA 1978 and County Resolution 88-069.

Fire Departures - to account for grants received and expenditures incurred in providing fire protection to residents. Financing is provided from the County's share of fire allotment issued by the State Fire Marshall under NMSA 59-53-1. Such revenue provides for payment of all current operating costs and may be used only for that purpose. Expenditures related to emergency medical services, funded in part by state grants under the Authority of NMSA 24-10A-1 to 24-10A-10 are accounted for in the individual fire funds.

Section 12-10-5 Local Civil Emergency Preparedness (Disaster Assistance) – The governing bodies of political subdivisions of the State are responsible for the civil emergency preparedness of their respective jurisdictions. Each political subdivision is authorized to establish, by ordinance or resolution, a local office of civil emergency preparedness as an agency of the local government, and responsible to the governing body, in accordance with the state civil emergency preparedness plan and program. The governing body, subject to approval of the state director, shall appoint every local coordinator of civil emergency preparedness and such local coordinator shall have direct responsibility for carrying out the civil emergency preparedness programs of the political subdivision. He shall coordinate the civil emergency preparedness activities of all local government department and agencies, and shall maintain liaison with and cooperate with civil preparedness agencies and organizations of other political subdivisions and of the state government. Each local organization shall perform civil preparedness functions within territorial limits of the political subdivision within which is it organized.

Road Fund – accounts for the activities associated with the maintenance of County roads.

General (1914) - ...

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Sierra County

Capital Projects Funds

Butte City – to account for the Federal Funds to be used solely for capital planning. Authority is the Community Development Block Grant Program, P.L. 93-383.

Agency Funds

Property Tax Fund – to account for the undistributed property taxes both received and yet to be received which are to be distributed to the various taxing entities at a later date.

Prisoners Fund – to account for the deposits and expenditures from prisoners' private funds, used to buy personal items at the commissary.

Stevens County

1900

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GENERAL INVESTMENT ACCOUNT
STATE OF TEXAS
COMMISSION ON CAPITAL
ANNUAL REPORT

Page 1 of 1

Account	Balance	Contributions	Withdrawals	Net Change	Ending Balance
Investment in U.S. Government Bonds	10,000,000	500,000	100,000	400,000	10,400,000
Investment in U.S. Treasury Bills	5,000,000	250,000	50,000	200,000	5,250,000
Investment in U.S. Corporate Bonds	8,000,000	400,000	80,000	320,000	8,320,000
Investment in Foreign Bonds	3,000,000	150,000	30,000	120,000	3,120,000
Investment in U.S. Stocks	12,000,000	600,000	120,000	480,000	12,480,000
Investment in Foreign Stocks	7,000,000	350,000	70,000	280,000	7,280,000
Total	35,000,000	1,750,000	350,000	1,400,000	36,400,000

Sierra County
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
For the Fiscal Year Ended June 30, 2008

	<u>Special Revenue Funds</u>			
	<u>Road</u>	<u>Farm and Range</u>	<u>Recreation</u>	<u>911 Addressing</u>
Assets				
Cash and investments	\$ 253,587	\$ 2,110	\$ 699	\$ -
Taxes receivable	42,990		30	
Interest receivable				
Due from other governments				
Total assets	<u>\$ 296,577</u>	<u>\$ 2,110</u>	<u>\$ 729</u>	<u>\$ -</u>
Liabilities and Fund Balances				
Accounts payable	\$ 64,196	\$ -	\$ -	\$ -
Accrued expenses	9,896			
Interfund payable	8,295			9,378
Deferred revenue	30,000			
Total liabilities	<u>\$ 112,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,378</u>
Fund balances:				
Reserved for capital projects	\$ -	\$ -	\$ -	\$ -
Unreserved	184,190	2,110	729	(9,378)
Total fund balances	<u>\$ 184,190</u>	<u>\$ 2,110</u>	<u>\$ 729</u>	<u>\$ (9,378)</u>
Total liabilities and fund balances	<u>\$ 296,577</u>	<u>\$ 2,110</u>	<u>\$ 729</u>	<u>\$ -</u>

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

Special Revenue Funds

<u>Reappraisal</u>	<u>Lodgers Tax</u>	<u>Mednet EMS</u>	<u>Juvenile Probation</u>	<u>Maternal Health Council</u>	<u>Law Enforcement</u>	<u>Correction Fees</u>
\$ 136,690	\$ 6,136 565	\$ 7,521	\$ 4,917	\$ 1	\$ 14,345	\$ 53,148
<u>\$ 136,690</u>	<u>\$ 6,701</u>	<u>\$ 7,521</u>	<u>\$ 4,917</u>	<u>\$ 1</u>	<u>\$ 14,345</u>	<u>\$ 53,148</u>
\$ 3,939	\$ 24	\$ 357	\$ 5,018	\$ -	\$ -	\$ 66,342
<u>\$ 3,939</u>	<u>\$ 24</u>	<u>\$ 357</u>	<u>\$ 5,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,342</u>
\$ - 132,751	\$ - 6,677	\$ - 7,164	\$ - (101)	\$ - 1	\$ - 14,345	\$ - (13,194)
<u>\$ 132,751</u>	<u>\$ 6,677</u>	<u>\$ 7,164</u>	<u>\$ (101)</u>	<u>\$ 1</u>	<u>\$ 14,345</u>	<u>\$ (13,194)</u>
<u>\$ 136,690</u>	<u>\$ 6,701</u>	<u>\$ 7,521</u>	<u>\$ 4,917</u>	<u>\$ 1</u>	<u>\$ 14,345</u>	<u>\$ 53,148</u>

Sierra County
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (concluded)
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds			
	Food Damage	Treasurer's Fees	County Indigent	Clerks Equipment Fee
Assets				
Cash and investments	\$ 630,366	\$ 10,125	\$ 178,020	\$ 33,484
Taxes receivable	56,630		49,905	
Interest receivable	4,363			
Due from other governments			137,099	
Total assets	\$ 691,359	\$ 10,125	\$ 365,024	\$ 33,484
Liabilities and Fund Balances				
Accounts payable	\$ 897	\$ -	\$ 124,081	\$ -
Accrued expenses				
Interfund payable				
Deferred revenue	48,552			
Total liabilities	\$ 49,449	\$ -	\$ 124,081	\$ -
Fund balances:				
Reserved for capital projects	\$ -	\$ -	\$ -	\$ -
Unreserved	641,910	10,125	240,943	33,484
Total fund balances	\$ 641,910	\$ 10,125	\$ 240,943	\$ 33,484
Total liabilities and fund balances	\$ 691,359	\$ 10,125	\$ 365,024	\$ 33,484

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

<u>Rural Fire Departments</u>	<u>Capital Projects Funds CDBG Capital Projects</u>	<u>Total</u>
\$ 992,419	\$ 1,303	\$ 2,324,871
		150,120
		4,363
		<u>137,099</u>
<u>\$ 992,419</u>	<u>\$ 1,303</u>	<u>\$ 2,616,453</u>
\$ 17,804	\$ -	\$ 282,658
		9,896
		17,673
<u>42,588</u>		<u>121,140</u>
<u>\$ 60,392</u>	<u>\$ -</u>	<u>\$ 431,367</u>
\$ -	\$ 1,303	\$ 1,303
<u>932,027</u>		<u>2,183,783</u>
<u>\$ 932,027</u>	<u>\$ 1,303</u>	<u>\$ 2,185,086</u>
<u>\$ 992,419</u>	<u>\$ 1,303</u>	<u>\$ 2,616,453</u>

Year	Month	Day	Time
1954	1	1	10:00
1954	1	2	10:00
1954	1	3	10:00
1954	1	4	10:00
1954	1	5	10:00
1954	1	6	10:00
1954	1	7	10:00
1954	1	8	10:00
1954	1	9	10:00
1954	1	10	10:00
1954	1	11	10:00
1954	1	12	10:00
1954	1	13	10:00
1954	1	14	10:00
1954	1	15	10:00
1954	1	16	10:00
1954	1	17	10:00
1954	1	18	10:00
1954	1	19	10:00
1954	1	20	10:00
1954	1	21	10:00
1954	1	22	10:00
1954	1	23	10:00
1954	1	24	10:00
1954	1	25	10:00
1954	1	26	10:00
1954	1	27	10:00
1954	1	28	10:00
1954	1	29	10:00
1954	1	30	10:00
1954	1	31	10:00

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
REGISTRATION AND TAXATION DIVISION
SALES TAX REPORT

REGISTRATION NO.	SALES TAX NO.	SALES TAX PERIOD	SALES TAX TYPE	SALES TAX AMOUNT	SALES TAX RATE	SALES TAX DEDUCTION	SALES TAX CREDIT	SALES TAX DEFERMENT	SALES TAX EXEMPTION	SALES TAX ABATEMENT	SALES TAX REXEMPTION
123456789	987654321	01/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	02/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	03/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	04/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	05/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	06/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	07/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	08/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	09/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	10/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	11/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	12/01/2024	SALES TAX	100.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00
123456789	987654321	TOTAL	SALES TAX	1200.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00

Sierra County
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds			
	Road	Farm and Range	Recreation	911 Addressing
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Gas tax	139,941	-	-	-
MVD tax	147,693			
Taxes GRT				
Other taxes			275	
Intergovernmental	248,911	17,401		378,820
Charges for services				565
Miscellaneous	601			42
Total revenues	\$ 537,146	\$ 17,401	\$ 275	\$ 379,427
Expenditures:				
Current:				
General government	\$ -	\$ -	\$ -	\$ -
Public safety				413,339
Health and welfare		25,000		
Highways & streets	759,870			
Culture and recreation			1,615	
Capital outlay	160,079			
Debt service:				
Principal	69,459			
Interest	20,091			
Total expenditures	\$ 1,009,499	\$ 25,000	\$ 1,615	\$ 413,339
Revenues over (under) expenditures	\$ (472,353)	\$ (7,599)	\$ (1,340)	\$ (33,912)
Other financing sources (uses):				
Transfer in	351,072			
Transfer out				
Loan proceeds				
Net change in fund balance	\$ (121,281)	\$ (7,599)	\$ (1,340)	\$ (33,912)
Fund balance July 1, 2007	305,471	9,709	2,069	24,534
Fund balance, June 30, 2008	<u>\$ 184,190</u>	<u>\$ 2,110</u>	<u>\$ 729</u>	<u>\$ (9,378)</u>

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

Special Revenue Funds

<u>Reappraisal</u>	<u>Lodgers Tax</u>	<u>Mednet EMS</u>	<u>Juvenile Probation</u>	<u>Law Enforcement Protection</u>	<u>Correction Fees</u>	<u>Flood Damage</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,776
-	-	-	-	-	-	-
	3,807				56,517	
		22,000		24,200	129,384	
<u>62,183</u>	<u>2</u>	<u>2</u>		<u>3</u>	89,479	<u>12,649</u>
<u>\$ 62,183</u>	<u>\$ 3,809</u>	<u>\$ 22,002</u>	<u>\$ -</u>	<u>\$ 24,203</u>	<u>\$ 275,380</u>	<u>\$ 338,425</u>
\$ 30,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		20,492	17,716	9,858	172,051	184,449
	11,244					
22,970		7,377			439,469	41,500
					4,659	
					42,613	
<u>\$ 53,763</u>	<u>\$ 11,244</u>	<u>\$ 27,869</u>	<u>\$ 17,716</u>	<u>\$ 9,858</u>	<u>\$ 658,792</u>	<u>\$ 225,949</u>
\$ 8,420	\$ (7,435)	\$ (5,867)	\$ (17,716)	\$ 14,345	\$ (383,412)	\$ 112,476
			29,969		428,483	(67,819)
<u>\$ 8,420</u>	<u>\$ (7,435)</u>	<u>\$ (5,867)</u>	<u>\$ 12,253</u>	<u>\$ 14,345</u>	<u>\$ 45,071</u>	<u>\$ 44,657</u>
<u>124,331</u>	<u>14,112</u>	<u>13,031</u>	<u>(12,354)</u>	<u>-</u>	<u>(58,265)</u>	<u>597,253</u>
<u>\$ 132,751</u>	<u>\$ 6,677</u>	<u>\$ 7,164</u>	<u>\$ (101)</u>	<u>\$ 14,345</u>	<u>\$ (13,194)</u>	<u>\$ 641,910</u>

2000-2001

Year	Class	Enrollment	Instruction	Faculty	Support	Admin	Total
2000-01	2	16,000	2,000	1,000	1,000	1,000	6,000
2001-02	3	18,000	2,500	1,200	1,200	1,200	6,400
2002-03	4	20,000	3,000	1,500	1,500	1,500	6,500
2003-04	5	22,000	3,500	1,800	1,800	1,800	6,900
2004-05	6	24,000	4,000	2,200	2,200	2,200	7,400
2005-06	7	26,000	4,500	2,600	2,600	2,600	7,900
2006-07	8	28,000	5,000	3,000	3,000	3,000	8,400
2007-08	9	30,000	5,500	3,500	3,500	3,500	8,900
2008-09	10	32,000	6,000	4,000	4,000	4,000	9,400
2009-10	11	34,000	6,500	4,500	4,500	4,500	9,900
2010-11	12	36,000	7,000	5,000	5,000	5,000	10,400
2011-12	13	38,000	7,500	5,500	5,500	5,500	10,900
2012-13	14	40,000	8,000	6,000	6,000	6,000	11,400
2013-14	15	42,000	8,500	6,500	6,500	6,500	11,900
2014-15	16	44,000	9,000	7,000	7,000	7,000	12,400
2015-16	17	46,000	9,500	7,500	7,500	7,500	12,900
2016-17	18	48,000	10,000	8,000	8,000	8,000	13,400
2017-18	19	50,000	10,500	8,500	8,500	8,500	13,900
2018-19	20	52,000	11,000	9,000	9,000	9,000	14,400
2019-20	21	54,000	11,500	9,500	9,500	9,500	14,900
2020-21	22	56,000	12,000	10,000	10,000	10,000	15,400

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
SALES TAX REPORT
FOR THE QUARTER ENDED 3/31/2018

TAXPAYER INFORMATION		PERIOD		TOTAL SALES TAX	
TAXPAYER NAME	TAXPAYER ID	START DATE	END DATE	AMOUNT	COUNT
ABC COMPANY	123456789	01/01/18	03/31/18	1000000	1
DEF COMPANY	987654321	01/01/18	03/31/18	500000	1
GHI COMPANY	456789012	01/01/18	03/31/18	250000	1
JKL COMPANY	321098765	01/01/18	03/31/18	150000	1
MNO COMPANY	654321098	01/01/18	03/31/18	75000	1
PQR COMPANY	012345678	01/01/18	03/31/18	37500	1
STU COMPANY	876543210	01/01/18	03/31/18	18750	1
VWX COMPANY	210987654	01/01/18	03/31/18	9375	1
YZA COMPANY	543210987	01/01/18	03/31/18	46875	1
BAD COMPANY	901234567	01/01/18	03/31/18	234567	1
CON COMPANY	345678901	01/01/18	03/31/18	123456	1
DIS COMPANY	789012345	01/01/18	03/31/18	678901	1
EDI COMPANY	123456789	01/01/18	03/31/18	345678	1
FIN COMPANY	567890123	01/01/18	03/31/18	123456	1
GEN COMPANY	901234567	01/01/18	03/31/18	789012	1
HEA COMPANY	345678901	01/01/18	03/31/18	234567	1
IND COMPANY	789012345	01/01/18	03/31/18	123456	1
INT COMPANY	123456789	01/01/18	03/31/18	678901	1
MAN COMPANY	567890123	01/01/18	03/31/18	345678	1
MAR COMPANY	901234567	01/01/18	03/31/18	123456	1
MED COMPANY	345678901	01/01/18	03/31/18	789012	1
MFG COMPANY	789012345	01/01/18	03/31/18	234567	1
MUN COMPANY	123456789	01/01/18	03/31/18	678901	1
NON COMPANY	567890123	01/01/18	03/31/18	345678	1
OTH COMPANY	901234567	01/01/18	03/31/18	123456	1
REI COMPANY	345678901	01/01/18	03/31/18	789012	1
RES COMPANY	789012345	01/01/18	03/31/18	234567	1
RET COMPANY	123456789	01/01/18	03/31/18	678901	1
SER COMPANY	567890123	01/01/18	03/31/18	345678	1
TRA COMPANY	901234567	01/01/18	03/31/18	123456	1
TRN COMPANY	345678901	01/01/18	03/31/18	789012	1
VEN COMPANY	789012345	01/01/18	03/31/18	234567	1
WHI COMPANY	123456789	01/01/18	03/31/18	678901	1
WOL COMPANY	567890123	01/01/18	03/31/18	345678	1
WRE COMPANY	901234567	01/01/18	03/31/18	123456	1
WVA COMPANY	345678901	01/01/18	03/31/18	789012	1
WVS COMPANY	789012345	01/01/18	03/31/18	234567	1
WVU COMPANY	123456789	01/01/18	03/31/18	678901	1
WVZ COMPANY	567890123	01/01/18	03/31/18	345678	1
WXA COMPANY	901234567	01/01/18	03/31/18	123456	1
WXB COMPANY	345678901	01/01/18	03/31/18	789012	1
WXC COMPANY	789012345	01/01/18	03/31/18	234567	1
WXD COMPANY	123456789	01/01/18	03/31/18	678901	1
WXE COMPANY	567890123	01/01/18	03/31/18	345678	1
WXF COMPANY	901234567	01/01/18	03/31/18	123456	1
WXG COMPANY	345678901	01/01/18	03/31/18	789012	1
WXH COMPANY	789012345	01/01/18	03/31/18	234567	1
WXI COMPANY	123456789	01/01/18	03/31/18	678901	1
WXJ COMPANY	567890123	01/01/18	03/31/18	345678	1
WXK COMPANY	901234567	01/01/18	03/31/18	123456	1
WXL COMPANY	345678901	01/01/18	03/31/18	789012	1
WXM COMPANY	789012345	01/01/18	03/31/18	234567	1
WXN COMPANY	123456789	01/01/18	03/31/18	678901	1
WXO COMPANY	567890123	01/01/18	03/31/18	345678	1
WXP COMPANY	901234567	01/01/18	03/31/18	123456	1
WXQ COMPANY	345678901	01/01/18	03/31/18	789012	1
WXR COMPANY	789012345	01/01/18	03/31/18	234567	1
WXS COMPANY	123456789	01/01/18	03/31/18	678901	1
WXT COMPANY	567890123	01/01/18	03/31/18	345678	1
WXU COMPANY	901234567	01/01/18	03/31/18	123456	1
WXV COMPANY	345678901	01/01/18	03/31/18	789012	1
WXW COMPANY	789012345	01/01/18	03/31/18	234567	1
WXX COMPANY	123456789	01/01/18	03/31/18	678901	1
WXY COMPANY	567890123	01/01/18	03/31/18	345678	1
WXZ COMPANY	901234567	01/01/18	03/31/18	123456	1

Sierra County
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (concluded)
For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds		
	Treasurers Fee	County Indigent	Clerk's Equipment Fee
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Gas tax			
MVD tax			
Taxes GRT		297,375	
Other taxes			
Intergovernmental			
Charges for services	3,567		25,519
Miscellaneous	1	11,820	
Total revenues	\$ 3,568	\$ 309,195	\$ 25,519
Expenditures:			
Current:			
General government	\$ 439	\$ -	\$ 10,185
Public safety			
Health and welfare		314,042	
Highways & streets			
Culture and recreation			
Capital outlay			4,000
Debt service:			
Principal			
Interest			
Total expenditures	\$ 439	\$ 314,042	\$ 14,185
Revenues over (under) expenditures	\$ 3,129	\$ (4,847)	\$ 11,334
Other financing sources (uses):			
Transfer in			
Transfer out			
Loan proceeds			
Net change in fund balance	\$ 3,129	\$ (4,847)	\$ 11,334
Fund balance, July 1, 2007	6,996	245,790	22,150
Fund balance, June 30, 2008	<u>\$ 10,125</u>	<u>\$ 240,943</u>	<u>\$ 33,484</u>

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

<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<u>Rural Fire Departments</u>	<u>CDBG Capital Projects</u>	
\$ -	\$ -	\$ 325,776
		139,941
		147,693
		353,892
		4,082
499,739		1,320,455
920		120,050
7,669		94,972
<u>\$ 508,328</u>	<u>\$ -</u>	<u>\$ 2,506,861</u>
\$ -	\$ -	\$ 41,417
194,512		827,968
		523,491
		759,870
		12,859
164,081		839,476
55,775		129,893
13,245		75,949
<u>\$ 427,613</u>	<u>\$ -</u>	<u>\$ 3,210,923</u>
\$ 80,715	\$ -	\$ (704,062)
		809,524
		(67,819)
		-
<u>\$ 80,715</u>	<u>\$ -</u>	<u>\$ 37,643</u>
851,312	1,304	2,147,443
<u>\$ 932,027</u>	<u>\$ 1,304</u>	<u>\$ 2,185,086</u>

Account	Debit	Credit	Balance
110000			
110001			
110002			
110003			
110004			
110005			
110006			
110007			
110008			
110009			
110010			
110011			
110012			
110013			
110014			
110015			
110016			
110017			
110018			
110019			
110020			
110021			
110022			
110023			
110024			
110025			
110026			
110027			
110028			
110029			
110030			
110031			
110032			
110033			
110034			
110035			
110036			
110037			
110038			
110039			
110040			
110041			
110042			
110043			
110044			
110045			
110046			
110047			
110048			
110049			
110050			
110051			
110052			
110053			
110054			
110055			
110056			
110057			
110058			
110059			
110060			
110061			
110062			
110063			
110064			
110065			
110066			
110067			
110068			
110069			
110070			
110071			
110072			
110073			
110074			
110075			
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110078			
110079			
110080			
110081			
110082			
110083			
110084			
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110089			
110090			
110091			
110092			
110093			
110094			
110095			
110096			
110097			
110098			
110099			
110100			

2023
 STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 TAXPAYER'S STATEMENT OF TAXES PAID

Year	Month	Taxable Income	Rate	Tax Paid
2023	1	10,000	1.5%	150
2023	2	10,000	1.5%	150
2023	3	10,000	1.5%	150
2023	4	10,000	1.5%	150
2023	5	10,000	1.5%	150
2023	6	10,000	1.5%	150
2023	7	10,000	1.5%	150
2023	8	10,000	1.5%	150
2023	9	10,000	1.5%	150
2023	10	10,000	1.5%	150
2023	11	10,000	1.5%	150
2023	12	10,000	1.5%	150

Total Tax Paid: \$1,800
 Total Taxable Income: \$120,000
 Average Rate: 1.5%

The taxpayer certifies that the information furnished is true and correct.

Sierra County
NONMAJOR SPECIAL REVENUE FUNDS - RURAL FIRE DEPARTMENTS
COMBINING BALANCE SHEET
For the Fiscal Year Ended June 30, 2008

	<u>Monticello Fire</u>	<u>Caballo Fire</u>	<u>Hillsboro Fire</u>	<u>Lakeshore Fire</u>
Assets				
Cash	\$ 181,736	\$ 54,527	\$ 219,781	\$ 19,422
Due from governments				
Total assets	<u>\$ 181,736</u>	<u>\$ 54,527</u>	<u>\$ 219,781</u>	<u>\$ 19,422</u>
Liabilities and Fund Equity				
Accounts payable	\$ 25	\$ 142	\$ 4,191	\$ 2,890
Deferred revenue				
Total liabilities	<u>\$ 25</u>	<u>\$ 142</u>	<u>\$ 4,191</u>	<u>\$ 2,890</u>
Fund balances:				
Unreserved	<u>\$ 181,711</u>	<u>\$ 54,385</u>	<u>\$ 215,590</u>	<u>\$ 16,532</u>
Total fund equity	<u>\$ 181,711</u>	<u>\$ 54,385</u>	<u>\$ 215,590</u>	<u>\$ 16,532</u>
Total liabilities and fund equity	<u>\$ 181,736</u>	<u>\$ 54,527</u>	<u>\$ 219,781</u>	<u>\$ 19,422</u>

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

<u>Arrey/Derry Fire</u>	<u>Winston Fire</u>	<u>Las Palomas Fire</u>	<u>Poverty Creek Fire</u>	<u>Total</u>
\$ 150,086	\$ 237,012	\$ 31,471	\$ 98,384	\$ 992,419
<u>\$ 150,086</u>	<u>\$ 237,012</u>	<u>\$ 31,471</u>	<u>\$ 98,384</u>	<u>\$ 992,419</u>
\$ 2,523	\$ 6,330	\$ 1,487	\$ 216	\$ 17,804
	15,268	17,320	10,000	42,588
<u>\$ 2,523</u>	<u>\$ 21,598</u>	<u>\$ 18,807</u>	<u>\$ 10,216</u>	<u>\$ 60,392</u>
<u>\$ 147,563</u>	<u>\$ 215,414</u>	<u>\$ 12,664</u>	<u>\$ 88,168</u>	<u>\$ 932,027</u>
<u>\$ 147,563</u>	<u>\$ 215,414</u>	<u>\$ 12,664</u>	<u>\$ 88,168</u>	<u>\$ 932,027</u>
<u>\$ 150,086</u>	<u>\$ 237,012</u>	<u>\$ 31,471</u>	<u>\$ 98,384</u>	<u>\$ 992,419</u>

Account No.	Account Name	Account Type	Account Status	Account Balance	Account Date
1000000	1000000	1000000	1000000	1000000	1000000
2000000	2000000	2000000	2000000	2000000	2000000
3000000	3000000	3000000	3000000	3000000	3000000
4000000	4000000	4000000	4000000	4000000	4000000
5000000	5000000	5000000	5000000	5000000	5000000
6000000	6000000	6000000	6000000	6000000	6000000
7000000	7000000	7000000	7000000	7000000	7000000
8000000	8000000	8000000	8000000	8000000	8000000
9000000	9000000	9000000	9000000	9000000	9000000

STATE OF ALABAMA
COMMISSION ON THE JUDICIAL BRANCH
REPORT OF THE COMMISSION ON THE JUDICIAL BRANCH
FOR THE YEAR 2008

Category	2007	2008	2009	2010	2011
Salaries	1,200,000	1,250,000	1,300,000	1,350,000	1,400,000
Benefits	300,000	310,000	320,000	330,000	340,000
Travel	50,000	55,000	60,000	65,000	70,000
Supplies	20,000	22,000	24,000	26,000	28,000
Other	10,000	11,000	12,000	13,000	14,000
Total	1,680,000	1,748,000	1,816,000	1,884,000	1,952,000
Revenue	1,500,000	1,550,000	1,600,000	1,650,000	1,700,000
Expenditures	1,680,000	1,748,000	1,816,000	1,884,000	1,952,000
Surplus/Deficit	(180,000)	(198,000)	(216,000)	(234,000)	(252,000)

The above information is based on the best available data and is subject to audit.

Sierra County
NONMAJOR SPECIAL REVENUE FUNDS - RURAL FIRE DEPARTMENTS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2008

	<u>Monticello Fire</u>	<u>Caballo Fire</u>	<u>Hillsboro Fire</u>	<u>Lakeshore Fire</u>
Revenues:				
Intergovernmental	\$ 43,628	\$ 50,628	\$ 87,468	\$ 51,025
Charges for services				902
Miscellaneous	<u>24</u>	<u>542</u>	<u>2,986</u>	<u>767</u>
Total revenues	<u>\$ 43,652</u>	<u>\$ 51,170</u>	<u>\$ 90,454</u>	<u>\$ 52,694</u>
Expenditures:				
Public safety	\$ 7,537	\$ 20,648	\$ 61,691	\$ 30,056
Capital Outlay		72,100	12,454	6,112
Debt service:				
Principal		11,348		11,114
Interest		<u>554</u>		<u>2,264</u>
Total expenditures	<u>\$ 7,537</u>	<u>\$ 104,650</u>	<u>\$ 74,145</u>	<u>\$ 49,546</u>
Revenues over (under) expenditures	\$ 36,115	\$ (53,480)	\$ 16,309	\$ 3,148
Other financing sources (uses):				
Loan proceeds				
Net change in fund balances	\$ 36,115	\$ (53,480)	\$ 16,309	\$ 3,148
Fund balance, July 1, 2007	<u>145,596</u>	<u>107,865</u>	<u>199,281</u>	<u>13,384</u>
Fund balance, June 30, 2008	<u>\$ 181,711</u>	<u>\$ 54,385</u>	<u>\$ 215,590</u>	<u>\$ 16,532</u>

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

<u>Arrey/Derry Fire</u>	<u>Winston Fire</u>	<u>Las Palomas Creek</u>	<u>Poverty Creek Fire</u>	<u>Total</u>
\$ 43,628	\$ 129,802	\$ 54,528	\$ 39,032	\$ 499,739
18				920
<u>2,230</u>	<u>711</u>	<u>395</u>	<u>14</u>	<u>7,669</u>
<u>\$ 45,876</u>	<u>\$ 130,513</u>	<u>\$ 54,923</u>	<u>\$ 39,046</u>	<u>\$ 508,328</u>
\$ 19,868	\$ 12,365	\$ 34,322	\$ 8,025	\$ 194,512
6,344	47,643	19,428		164,081
9,925	14,825	8,563		-
<u>6,256</u>	<u>3,792</u>	<u>379</u>		<u>55,775</u>
<u>\$ 42,393</u>	<u>\$ 78,625</u>	<u>\$ 62,692</u>	<u>\$ 8,025</u>	<u>\$ 427,613</u>
\$ 3,483	\$ 51,888	\$ (7,769)	\$ 31,021	\$ 80,715
				-
<u>\$ 3,483</u>	<u>\$ 51,888</u>	<u>\$ (7,769)</u>	<u>\$ 31,021</u>	<u>\$ 80,715</u>
<u>144,080</u>	<u>163,526</u>	<u>20,433</u>	<u>57,147</u>	<u>851,312</u>
<u>\$ 147,563</u>	<u>\$ 215,414</u>	<u>\$ 12,664</u>	<u>\$ 88,168</u>	<u>\$ 932,027</u>

Year	Month	Day	Time	Location	Activity	Remarks
1970	12	15	10:00	...	...	...
1970	12	16	10:00	...	...	...
1970	12	17	10:00	...	...	...
1970	12	18	10:00	...	...	...
1970	12	19	10:00	...	...	...
1970	12	20	10:00	...	...	...
1970	12	21	10:00	...	...	...
1970	12	22	10:00	...	...	...
1970	12	23	10:00	...	...	...
1970	12	24	10:00	...	...	...
1970	12	25	10:00	...	...	...
1970	12	26	10:00	...	...	...
1970	12	27	10:00	...	...	...
1970	12	28	10:00	...	...	...
1970	12	29	10:00	...	...	...
1970	12	30	10:00	...	...	...

Sierra County
FARM AND RANGE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 22,170	\$ 22,170	\$ 17,401	\$ (4,769)
Miscellaneous	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	\$ 22,170	\$ 22,170	\$ 17,401	\$ (4,769)
Expenditures:				
Current:				
Health and welfare	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u> </u>
Net change in fund balance	\$ (2,830)	\$ (2,830)	\$ (7,599)	\$ (4,769)
Fund balance July 1, 2007	<u>9,709</u>	<u>9,709</u>	<u>9,709</u>	<u> </u>
Fund balance June 30, 2008	<u>\$ 6,879</u>	<u>\$ 6,879</u>	<u>\$ 2,110</u>	<u>\$ (4,769)</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (7,599)	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u> </u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ (7,599)</u>	

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

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 MEMORANDUM FOR THE DIRECTOR, FBI
 FROM: SAC, NEW YORK (100-100000)
 SUBJECT: [Illegible]

Serial	Date	Initials	Name	Address	City	State	Zip
100-100000-1	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-2	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-3	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-4	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-5	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-6	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-7	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-8	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-9	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]
100-100000-10	10/15/50	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]	[Illegible]

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Sierra County
RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 65	\$ 65	\$ 245	\$ 180
Expenditures:				
Current:				
Culture - recreation	<u>2,528</u>	<u>2,528</u>	<u>2,009</u>	<u>519</u>
Net change in fund balance	\$ (2,463)	\$ (2,463)	\$ (1,764)	\$ 699
 Fund balance July 1, 2007	 <u>2,463</u>	 <u>2,463</u>	 <u>2,463</u>	 <u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 699</u></u>	<u><u>\$ 699</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (1,340)	
Revenue accruals (net)			(30)	
Expenditure accruals (net)			<u>(394)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ (1,764)</u></u>	

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

STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
REPORT ON THE ACCOUNTS OF THE STATE TREASURER
FOR THE YEAR ENDING DECEMBER 31, 1900

Particulars	1900	1899	1900	1899
Balance forward	100.00	100.00	100.00	100.00
Receipts	100.00	100.00	100.00	100.00
Disbursements	100.00	100.00	100.00	100.00
Balance on hand	100.00	100.00	100.00	100.00
Total	200.00	200.00	200.00	200.00

Sierra County
911 ADDRESSING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 420,000	\$ 428,000	\$ 371,788	\$ (56,212)
Charges for services	1,600	1,600	565	(1,035)
Miscellaneous	<u>5,660</u>	<u>5,660</u>	<u>7,074</u>	<u>18,394</u>
Total revenues	<u>\$ 427,260</u>	<u>\$ 435,260</u>	<u>\$ 379,427</u>	<u>\$ (38,853)</u>
Expenditures:				
Current:				
Public safety	\$ 421,024	\$ 429,024	\$ 415,069	\$ 13,955
Capital outlay	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>
Total expenditures	<u>\$ 453,524</u>	<u>\$ 461,524</u>	<u>\$ 415,069</u>	<u>\$ 46,455</u>
Net change in fund balance	\$ (26,264)	\$ (26,264)	\$ (35,642)	\$ (9,378)
Fund balance July 1, 2007	<u>26,264</u>	<u>26,264</u>	<u>26,264</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,378)</u>	<u>\$ (9,378)</u>
Budgetary reconciliations:				
Net change in fund balance, GAAP basis			\$ (33,912)	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>(1,730)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ (35,642)</u>	

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

Sierra County
REAPPRAISAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Miscellaneous	\$ 63,320	\$ 63,320	\$ 62,183	\$ (1,137)
Expenditures:				
Current:				
General government	\$ 85,709	\$ 85,709	\$ 55,230	\$ 30,479
Capital outlay	130,318	130,318	22,970	107,348
Total expenditures	<u>\$ 216,027</u>	<u>\$ 216,027</u>	<u>\$ 78,200</u>	<u>\$ 137,827</u>
Revenues over (under) expenditures	\$ (152,707)	\$ (152,707)	\$ (16,017)	\$ 136,690
Other financing sources (uses):				
Transfer in	_____	_____	-	-
Net change in fund balance after other financing sources (uses)	\$ (152,707)	\$ (152,707)	\$ (16,017)	\$ 136,690
Fund balance July 1, 2007	152,707	152,707	152,707	-
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,690</u>	<u>\$ 136,690</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 8,420	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>(24,437)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ (16,017)</u>	

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

STATEMENT OF THE BOARD OF DIRECTORS OF THE BOARD OF DIRECTORS
 REPORT ON THE FINANCIAL STATEMENTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 31st DECEMBER 2008

Particulars	2008	2007	2006	2005
Revenue	100.00	100.00	100.00	100.00
Operating expenses	(90.00)	(90.00)	(90.00)	(90.00)
Operating profit	10.00	10.00	10.00	10.00
Finance income	10.00	10.00	10.00	10.00
Finance expense	(5.00)	(5.00)	(5.00)	(5.00)
Profit before tax	15.00	15.00	15.00	15.00
Income tax expense	(3.00)	(3.00)	(3.00)	(3.00)
Profit after tax	12.00	12.00	12.00	12.00
Dividends paid	(10.00)	(10.00)	(10.00)	(10.00)
Retained profit	2.00	2.00	2.00	2.00
Share capital	100.00	100.00	100.00	100.00
Reserves	2.00	2.00	2.00	2.00
Total	102.00	102.00	102.00	102.00

Sierra County
LODGER'S TAX FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 4,000	\$ 4,000	\$ 3,574	\$ (426)
Miscellaneous	-	-	2	2
Total revenues	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,576</u>	<u>\$ (424)</u>
Expenditures:				
Current:				
Culture-recreation	<u>17,780</u>	<u>17,780</u>	<u>11,220</u>	<u>6,560</u>
Net change in fund balance	\$ (13,780)	\$ (13,780)	\$ (7,644)	\$ 6,136
Fund balance July 1, 2007	<u>13,780</u>	<u>13,780</u>	<u>13,780</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,136</u></u>	<u><u>\$ 6,136</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (7,435)	
Revenue accruals (net)			(233)	
Expenditure accruals (net)			<u>24</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ (7,644)</u></u>	

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

STATEMENT OF REVENUE AND EXPENSES FOR THE YEAR ENDED 31st MARCH 1958
LOCAL FUND
CHANGI DISTRICT COUNCIL

Particulars	1957-58	1956-57	1955-56
Revenue	1,200,000	1,100,000	1,000,000
Expenses	(800,000)	(750,000)	(650,000)
Surplus	400,000	350,000	350,000
Transfer to Reserve	(200,000)	(150,000)	(100,000)
Transfer to Special Funds	(100,000)	(100,000)	(100,000)
Transfer to Other Funds	(100,000)	(100,000)	(100,000)
Balance carried forward	0	0	0

The above figures are based on the accounts as presented to the Council and are subject to audit. The figures for the year ended 31st March 1958 are preliminary and are subject to final audit.

Signed: _____
 Chairman, Changi District Council

Signed: _____
 Secretary, Changi District Council

The accounts were audited by Messrs. [Name of Auditor] and found correct.

Sierra County
MED NET EMS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,002	\$ 2
Expenditures:				
Current:				
Public safety	\$ 25,416	\$ 25,416	\$ 20,568	\$ 4,848
Capital outlay	10,048	10,048	7,377	2,671
Total expenditures	<u>\$ 35,464</u>	<u>\$ 35,464</u>	<u>\$ 27,945</u>	<u>\$ 7,519</u>
Net change in fund balance	\$ (15,464)	\$ (15,464)	\$ (7,943)	\$ 7,521
Fund balance July 1, 2007	<u>15,464</u>	<u>15,464</u>	<u>15,464</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,521</u>	<u>\$ 7,521</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (5,867)	
Revenue accruals (net)			(2,000)	
Expenditure accruals (net)			<u>(76)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ (7,943)</u>	

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

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE AND TAX SERVICES
 REPORT OF THE STATE TREASURER AND OTHER OFFICIALS
 FOR THE YEAR ENDING JUNE 30, 2011

Account	Balance	Receipts	Disbursements	Balance	Description
1000	1000.00			1000.00	State Treasury
1001	1001.00			1001.00	State Treasury
1002	1002.00			1002.00	State Treasury
1003	1003.00			1003.00	State Treasury
1004	1004.00			1004.00	State Treasury
1005	1005.00			1005.00	State Treasury
1006	1006.00			1006.00	State Treasury
1007	1007.00			1007.00	State Treasury
1008	1008.00			1008.00	State Treasury
1009	1009.00			1009.00	State Treasury
1010	1010.00			1010.00	State Treasury
1011	1011.00			1011.00	State Treasury
1012	1012.00			1012.00	State Treasury
1013	1013.00			1013.00	State Treasury
1014	1014.00			1014.00	State Treasury
1015	1015.00			1015.00	State Treasury
1016	1016.00			1016.00	State Treasury
1017	1017.00			1017.00	State Treasury
1018	1018.00			1018.00	State Treasury
1019	1019.00			1019.00	State Treasury
1020	1020.00			1020.00	State Treasury
1021	1021.00			1021.00	State Treasury
1022	1022.00			1022.00	State Treasury
1023	1023.00			1023.00	State Treasury
1024	1024.00			1024.00	State Treasury
1025	1025.00			1025.00	State Treasury
1026	1026.00			1026.00	State Treasury
1027	1027.00			1027.00	State Treasury
1028	1028.00			1028.00	State Treasury
1029	1029.00			1029.00	State Treasury
1030	1030.00			1030.00	State Treasury
1031	1031.00			1031.00	State Treasury
1032	1032.00			1032.00	State Treasury
1033	1033.00			1033.00	State Treasury
1034	1034.00			1034.00	State Treasury
1035	1035.00			1035.00	State Treasury
1036	1036.00			1036.00	State Treasury
1037	1037.00			1037.00	State Treasury
1038	1038.00			1038.00	State Treasury
1039	1039.00			1039.00	State Treasury
1040	1040.00			1040.00	State Treasury
1041	1041.00			1041.00	State Treasury
1042	1042.00			1042.00	State Treasury
1043	1043.00			1043.00	State Treasury
1044	1044.00			1044.00	State Treasury
1045	1045.00			1045.00	State Treasury
1046	1046.00			1046.00	State Treasury
1047	1047.00			1047.00	State Treasury
1048	1048.00			1048.00	State Treasury
1049	1049.00			1049.00	State Treasury
1050	1050.00			1050.00	State Treasury
1051	1051.00			1051.00	State Treasury
1052	1052.00			1052.00	State Treasury
1053	1053.00			1053.00	State Treasury
1054	1054.00			1054.00	State Treasury
1055	1055.00			1055.00	State Treasury
1056	1056.00			1056.00	State Treasury
1057	1057.00			1057.00	State Treasury
1058	1058.00			1058.00	State Treasury
1059	1059.00			1059.00	State Treasury
1060	1060.00			1060.00	State Treasury
1061	1061.00			1061.00	State Treasury
1062	1062.00			1062.00	State Treasury
1063	1063.00			1063.00	State Treasury
1064	1064.00			1064.00	State Treasury
1065	1065.00			1065.00	State Treasury
1066	1066.00			1066.00	State Treasury
1067	1067.00			1067.00	State Treasury
1068	1068.00			1068.00	State Treasury
1069	1069.00			1069.00	State Treasury
1070	1070.00			1070.00	State Treasury
1071	1071.00			1071.00	State Treasury
1072	1072.00			1072.00	State Treasury
1073	1073.00			1073.00	State Treasury
1074	1074.00			1074.00	State Treasury
1075	1075.00			1075.00	State Treasury
1076	1076.00			1076.00	State Treasury
1077	1077.00			1077.00	State Treasury
1078	1078.00			1078.00	State Treasury
1079	1079.00			1079.00	State Treasury
1080	1080.00			1080.00	State Treasury
1081	1081.00			1081.00	State Treasury
1082	1082.00			1082.00	State Treasury
1083	1083.00			1083.00	State Treasury
1084	1084.00			1084.00	State Treasury
1085	1085.00			1085.00	State Treasury
1086	1086.00			1086.00	State Treasury
1087	1087.00			1087.00	State Treasury
1088	1088.00			1088.00	State Treasury
1089	1089.00			1089.00	State Treasury
1090	1090.00			1090.00	State Treasury
1091	1091.00			1091.00	State Treasury
1092	1092.00			1092.00	State Treasury
1093	1093.00			1093.00	State Treasury
1094	1094.00			1094.00	State Treasury
1095	1095.00			1095.00	State Treasury
1096	1096.00			1096.00	State Treasury
1097	1097.00			1097.00	State Treasury
1098	1098.00			1098.00	State Treasury
1099	1099.00			1099.00	State Treasury
1100	1100.00			1100.00	State Treasury

Sierra County
LAW ENFORCEMENT PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 24,200	\$ 24,200	\$ 24,200	\$ -
Miscellaneous			3	3
Total revenues	\$ 24,200	\$ 24,200	\$ 24,203	\$ 3
Expenditures:				
Current:				
Public safety	24,200	24,200	9,858	14,342
Revenues over (under) expenditures	\$ -	\$ -	\$ 14,345	\$ 14,345
Other financing sources (uses):				
Loan proceeds	-	-	-	-
Net change in fund balance after other financing sources (uses)	\$ -	\$ -	\$ 14,345	14,345
Fund balance July 1, 2007	-	-	-	-
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,345</u>	<u>\$ 14,345</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 14,345	
Revenue accruals (net)			-	
Expenditure accruals (net)			-	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ 14,345</u>	

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

STATE OF NEW YORK
 DEPARTMENT OF REVENUE
 BUREAU OF TAX SERVICES
 TAXPAYER SERVICE CENTER
 100 NASSAU ST., 10TH FLOOR
 NEW YORK, NY 10038

Line	Description	Amount	Code	Rate	Amount
1	Income Tax	10,000	1	10%	10,000
2	Local Income Tax	2,000	2	20%	2,000
3	State Sales Tax	1,000	3	10%	1,000
4	Local Sales Tax	500	4	5%	500
5	Property Tax	15,000	5	15%	15,000
6	Other Taxes	1,000	6	10%	1,000
7	Refund	(5,000)	7		(5,000)
8	Total	33,000			33,000

Sierra County
CORRECTION FEES FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 70,000	\$ 183,531	\$ 129,384	\$ (54,147)
Charges for services	9,205	9,205	89,479	80,274
Total revenues	\$ 79,205	\$ 192,736	\$ 218,863	\$ 26,127
Expenditures:				
Current:				
Public safety	640,782	754,313	603,161	151,152
Revenues over (under) expenditures	\$ (561,577)	\$ (561,577)	\$ (384,298)	\$ 177,279
Other financing sources (uses):				
Transfer in	561,577	561,577	428,483	(133,094)
Net change in fund balance after other financing sources (uses)	\$ -	\$ -	\$ 44,185	44,185
Fund balance July 1, 2007	-	-	-	-
Fund balance June 30, 2008	\$ -	\$ -	\$ 44,185	\$ 44,185
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 45,071	
Revenue accruals (net)			(56,517)	
Expenditure accruals (net)			55,631	
Net change in fund balance, NON-GAAP budgetary basis			\$ 44,185	

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

Sierra County
JUVENILE PROBATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Public safety	<u>35,000</u>	<u>35,000</u>	<u>25,052</u>	<u>9,948</u>
Revenues over (under) expenditures	\$ (35,000)	\$ (35,000)	\$ (25,052)	\$ 9,948
Other financing sources (uses):				
Transfer in	35,000	35,000	29,969	(5,031)
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance after other financing sources (uses)	\$ -	\$ -	\$ 4,917	4,917
Fund balance July 1, 2007	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,917</u></u>	<u><u>\$ 4,917</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 12,253	
Revenue accruals (net)			-	
Expenditure accruals (net)			(7,336)	
Transfer differences			<u>-</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 4,917</u></u>	

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

REPORT ON THE PROGRESS OF THE WORK OF THE BOARD OF DIRECTORS
 OF THE NATIONAL ASSOCIATION OF REALTORS
 FOR THE YEAR 1938

Funds Available 1938	Total 1938	Actual 1938	Budget 1938

The Board of Directors of the National Association of Realtors has the honor to acknowledge the efforts of the various committees and individuals who have contributed to the successful completion of the work program for the year 1938.

The Board has approved the following resolutions:

Resolved, That the Board of Directors of the National Association of Realtors do hereby endorse the work program for the year 1938 as presented by the Executive Committee.

Resolved, That the Board of Directors of the National Association of Realtors do hereby authorize the Executive Committee to carry out the work program for the year 1938.

Resolved, That the Board of Directors of the National Association of Realtors do hereby request the Executive Committee to report to the Board at the next annual meeting.

The following is a list of the members of the Board of Directors of the National Association of Realtors for the year 1938:

Sierra County
MATERNAL HEALTH COUNCIL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance July 1, 2007	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ -	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>-</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ -</u>	

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

REPORT OF THE
 FEDERAL BUREAU OF INVESTIGATION
 ON THE ACTS OF VIOLENCE COMMITTED BY
 THE BLACK PANTHER PARTY AND AFFILIATES
 IN THE UNITED STATES OF AMERICA

Case No.	Date	City	State	County
1	1/15/68	Atlanta	GA	DeKalb
2	1/15/68	Atlanta	GA	DeKalb
3	1/15/68	Atlanta	GA	DeKalb
4	1/15/68	Atlanta	GA	DeKalb
5	1/15/68	Atlanta	GA	DeKalb
6	1/15/68	Atlanta	GA	DeKalb
7	1/15/68	Atlanta	GA	DeKalb
8	1/15/68	Atlanta	GA	DeKalb
9	1/15/68	Atlanta	GA	DeKalb
10	1/15/68	Atlanta	GA	DeKalb

This report was prepared by the Atlanta Office of the Federal Bureau of Investigation on January 15, 1968. It contains information regarding the activities of the Black Panther Party and its affiliates in the Atlanta area. The information was obtained from a confidential source who has provided reliable information in the past.

This report is classified "Confidential" because it contains information the disclosure of which could be injurious to the national defense.

Sierra County
FLOOD DAMAGE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Property tax	\$ 330,000	\$ 330,000	\$ 321,605	\$ (8,395)
Miscellaneous	4,600	4,600	7,031	2,431
Total revenues	\$ 334,600	\$ 334,600	\$ 328,636	\$ (5,964)
Expenditures:				
Current:				
Health and welfare	\$ 184,183	\$ 184,183	\$ 184,434	\$ (251)
Capital outlay	719,570	651,751	41,500	610,251
Total expenditures	\$ 903,753	\$ 835,934	\$ 225,934	\$ 610,000
Revenues over (under) expenditures	\$ (569,153)	\$ (501,334)	\$ 102,702	\$ 604,036
Other financing sources (uses):				
Transfer out	-	-	(67,819)	(67,819)
Net change in fund balance after other financing sources (uses)	\$ (569,153)	\$ (501,334)	\$ 34,883	536,217
Fund balance July 1, 2007	569,153	569,153	568,354	(799)
Fund balance June 30, 2008	\$ -	\$ 67,819	\$ 603,237	\$ 535,418
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 44,657	
Revenue accruals (net)			(9,789)	
Expenditure accruals (net)			15	
Net change in fund balance, NON-GAAP budgetary basis			\$ 34,883	

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

STATE OF TEXAS
COMPTROLLER GENERAL
REPORT ON THE ACCOUNTS AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 1998

Account Name	Actual	Original Budget	Final Budget	Variance (Actual - Final)
Salaries and Wages	1,234,567	1,200,000	1,250,000	(15,433)
Travel	50,000	50,000	50,000	0
Printing	20,000	20,000	20,000	0
Telephone	10,000	10,000	10,000	0
Utilities	15,000	15,000	15,000	0
Supplies	30,000	30,000	30,000	0
Professional Fees	70,000	70,000	70,000	0
Contractual Services	100,000	100,000	100,000	0
Capital Outlay	10,000	10,000	10,000	0
Debt Service	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total	1,459,567	1,455,000	1,525,000	(65,433)

The accompanying statement is a summary of the account balances for the fiscal year ending June 30, 1998.

Sierra County
CLERK'S EQUIPMENT FEE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for services	\$ 23,621	\$ 23,621	\$ 25,519	\$ 1,898
Miscellaneous	-	-	-	-
Total revenues	\$ 23,621	\$ 23,621	\$ 25,519	\$ 1,898
Expenditures:				
Current:				
General government	\$ 21,900	\$ 21,900	\$ 10,185	\$ 11,715
Capital outlay	23,871	23,871	4,000	19,871
Total expenditures	\$ 45,771	\$ 45,771	\$ 14,185	\$ 31,586
Revenues over (under) expenditures	\$ (22,150)	\$ (22,150)	\$ 11,334	\$ 33,484
Other financing sources (uses):				
Transfer out	-	-	-	-
Net change in fund balance after other financing sources (uses)	\$ (22,150)	\$ (22,150)	\$ 11,334	33,484
Fund balance July 1, 2007	22,150	22,150	22,150	-
Fund balance June 30, 2008	\$ -	\$ -	\$ 33,484	\$ 33,484
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 11,334	
Revenue accruals (net)			-	
Expenditure accruals (net)			-	
Net change in fund balance, NON-GAAP budgetary basis			\$ 11,334	

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

STATE OF TEXAS
 DEPARTMENT OF TRANSPORTATION
 TEXAS STATE HIGHWAY DEPARTMENT
 STATE OF TEXAS
 DEPARTMENT OF TRANSPORTATION
 TEXAS STATE HIGHWAY DEPARTMENT
 STATE OF TEXAS
 DEPARTMENT OF TRANSPORTATION
 TEXAS STATE HIGHWAY DEPARTMENT

Item	Quantity	Unit	Price	Amount	Description
1	100	Yds	1.50	150.00	Asphalt
2	50	Yds	2.00	100.00	Concrete
3	200	Yds	1.00	200.00	Gravel
4	100	Yds	1.50	150.00	Asphalt
5	50	Yds	2.00	100.00	Concrete
6	200	Yds	1.00	200.00	Gravel
7	100	Yds	1.50	150.00	Asphalt
8	50	Yds	2.00	100.00	Concrete
9	200	Yds	1.00	200.00	Gravel
10	100	Yds	1.50	150.00	Asphalt
11	50	Yds	2.00	100.00	Concrete
12	200	Yds	1.00	200.00	Gravel
13	100	Yds	1.50	150.00	Asphalt
14	50	Yds	2.00	100.00	Concrete
15	200	Yds	1.00	200.00	Gravel
16	100	Yds	1.50	150.00	Asphalt
17	50	Yds	2.00	100.00	Concrete
18	200	Yds	1.00	200.00	Gravel
19	100	Yds	1.50	150.00	Asphalt
20	50	Yds	2.00	100.00	Concrete
21	200	Yds	1.00	200.00	Gravel
22	100	Yds	1.50	150.00	Asphalt
23	50	Yds	2.00	100.00	Concrete
24	200	Yds	1.00	200.00	Gravel
25	100	Yds	1.50	150.00	Asphalt
26	50	Yds	2.00	100.00	Concrete
27	200	Yds	1.00	200.00	Gravel
28	100	Yds	1.50	150.00	Asphalt
29	50	Yds	2.00	100.00	Concrete
30	200	Yds	1.00	200.00	Gravel
31	100	Yds	1.50	150.00	Asphalt
32	50	Yds	2.00	100.00	Concrete
33	200	Yds	1.00	200.00	Gravel
34	100	Yds	1.50	150.00	Asphalt
35	50	Yds	2.00	100.00	Concrete
36	200	Yds	1.00	200.00	Gravel
37	100	Yds	1.50	150.00	Asphalt
38	50	Yds	2.00	100.00	Concrete
39	200	Yds	1.00	200.00	Gravel
40	100	Yds	1.50	150.00	Asphalt
41	50	Yds	2.00	100.00	Concrete
42	200	Yds	1.00	200.00	Gravel
43	100	Yds	1.50	150.00	Asphalt
44	50	Yds	2.00	100.00	Concrete
45	200	Yds	1.00	200.00	Gravel
46	100	Yds	1.50	150.00	Asphalt
47	50	Yds	2.00	100.00	Concrete
48	200	Yds	1.00	200.00	Gravel
49	100	Yds	1.50	150.00	Asphalt
50	50	Yds	2.00	100.00	Concrete
51	200	Yds	1.00	200.00	Gravel
52	100	Yds	1.50	150.00	Asphalt
53	50	Yds	2.00	100.00	Concrete
54	200	Yds	1.00	200.00	Gravel
55	100	Yds	1.50	150.00	Asphalt
56	50	Yds	2.00	100.00	Concrete
57	200	Yds	1.00	200.00	Gravel
58	100	Yds	1.50	150.00	Asphalt
59	50	Yds	2.00	100.00	Concrete
60	200	Yds	1.00	200.00	Gravel
61	100	Yds	1.50	150.00	Asphalt
62	50	Yds	2.00	100.00	Concrete
63	200	Yds	1.00	200.00	Gravel
64	100	Yds	1.50	150.00	Asphalt
65	50	Yds	2.00	100.00	Concrete
66	200	Yds	1.00	200.00	Gravel
67	100	Yds	1.50	150.00	Asphalt
68	50	Yds	2.00	100.00	Concrete
69	200	Yds	1.00	200.00	Gravel
70	100	Yds	1.50	150.00	Asphalt
71	50	Yds	2.00	100.00	Concrete
72	200	Yds	1.00	200.00	Gravel
73	100	Yds	1.50	150.00	Asphalt
74	50	Yds	2.00	100.00	Concrete
75	200	Yds	1.00	200.00	Gravel
76	100	Yds	1.50	150.00	Asphalt
77	50	Yds	2.00	100.00	Concrete
78	200	Yds	1.00	200.00	Gravel
79	100	Yds	1.50	150.00	Asphalt
80	50	Yds	2.00	100.00	Concrete
81	200	Yds	1.00	200.00	Gravel
82	100	Yds	1.50	150.00	Asphalt
83	50	Yds	2.00	100.00	Concrete
84	200	Yds	1.00	200.00	Gravel
85	100	Yds	1.50	150.00	Asphalt
86	50	Yds	2.00	100.00	Concrete
87	200	Yds	1.00	200.00	Gravel
88	100	Yds	1.50	150.00	Asphalt
89	50	Yds	2.00	100.00	Concrete
90	200	Yds	1.00	200.00	Gravel
91	100	Yds	1.50	150.00	Asphalt
92	50	Yds	2.00	100.00	Concrete
93	200	Yds	1.00	200.00	Gravel
94	100	Yds	1.50	150.00	Asphalt
95	50	Yds	2.00	100.00	Concrete
96	200	Yds	1.00	200.00	Gravel
97	100	Yds	1.50	150.00	Asphalt
98	50	Yds	2.00	100.00	Concrete
99	200	Yds	1.00	200.00	Gravel
100	100	Yds	1.50	150.00	Asphalt

Sierra County
ROAD FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Gas tax	\$ 145,000	\$ 145,000	\$ 133,154	\$ (11,846)
MVD tax	150,000	150,000	161,723	11,723
Intergovernmental	399,463	408,199	424,303	16,104
Charges for services	8,736			-
Miscellaneous	<u>12,000</u>	<u>12,000</u>	<u>601</u>	<u>(11,399)</u>
Total revenues	<u>\$ 715,199</u>	<u>\$ 715,199</u>	<u>\$ 719,781</u>	<u>\$ 4,582</u>
Expenditures:				
Current:				
Highways and streets	\$ 792,193	\$ 792,193	\$ 609,016	\$ 183,177
Capital outlay	<u>543,888</u>	<u>585,328</u>	<u>415,787</u>	<u>169,541</u>
Total expenditures	<u>\$ 1,336,081</u>	<u>\$ 1,377,521</u>	<u>\$ 1,024,803</u>	<u>\$ 352,718</u>
Revenues over (under) expenditures	<u>\$ (620,882)</u>	<u>\$ (662,322)</u>	<u>\$ (305,022)</u>	<u>\$ 357,300</u>
Other financing sources (uses):				
Transfers in	482,111	482,111	351,072	(131,039)
Transfers out				-
Net change in fund balance after other financing sources (uses)	<u>\$ (138,771)</u>	<u>\$ (180,211)</u>	<u>\$ 46,050</u>	<u>\$ 226,261</u>
Fund balance July 1, 2007	<u>207,537</u>	<u>207,537</u>	<u>207,537</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ 68,766</u>	<u>\$ 27,326</u>	<u>\$ 253,587</u>	<u>\$ 226,261</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (121,281)	
Revenue accruals (net)			182,635	
Expenditure accruals (net)			<u>(15,304)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ 46,050</u>	

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

DEPARTMENT OF REVENUE
 STATE OF NEW YORK
 TAXATION SERVICES DIVISION
 TAXPAYER INFORMATION REPORT

Year	Income	Exemptions	Other	Total
1980	10,000	1,000	500	11,500
1981	12,000	1,200	600	13,800
1982	15,000	1,500	750	17,250
1983	18,000	1,800	900	20,700
1984	20,000	2,000	1,000	23,000
1985	22,000	2,200	1,100	25,300
1986	25,000	2,500	1,250	28,750
1987	28,000	2,800	1,400	32,200
1988	30,000	3,000	1,500	34,500
1989	32,000	3,200	1,600	36,800
1990	35,000	3,500	1,750	40,250
1991	38,000	3,800	1,900	43,700
1992	40,000	4,000	2,000	46,000
1993	42,000	4,200	2,100	48,300
1994	45,000	4,500	2,250	51,750
1995	48,000	4,800	2,400	55,200
1996	50,000	5,000	2,500	57,500
1997	52,000	5,200	2,600	59,800
1998	55,000	5,500	2,750	63,250
1999	58,000	5,800	2,900	66,700
2000	60,000	6,000	3,000	69,000
2001	62,000	6,200	3,100	71,300
2002	65,000	6,500	3,250	74,750
2003	68,000	6,800	3,400	78,200
2004	70,000	7,000	3,500	80,500
2005	72,000	7,200	3,600	82,800
2006	75,000	7,500	3,750	86,250
2007	78,000	7,800	3,900	89,700
2008	80,000	8,000	4,000	92,000
2009	82,000	8,200	4,100	94,300
2010	85,000	8,500	4,250	97,750
2011	88,000	8,800	4,400	101,200
2012	90,000	9,000	4,500	103,500
2013	92,000	9,200	4,600	105,800
2014	95,000	9,500	4,750	109,250
2015	98,000	9,800	4,900	112,700
2016	100,000	10,000	5,000	115,000
2017	102,000	10,200	5,100	117,300
2018	105,000	10,500	5,250	120,750
2019	108,000	10,800	5,400	124,200
2020	110,000	11,000	5,500	126,500
2021	112,000	11,200	5,600	128,800
2022	115,000	11,500	5,750	132,250
2023	118,000	11,800	5,900	135,700
2024	120,000	12,000	6,000	138,000
2025	122,000	12,200	6,100	140,300
2026	125,000	12,500	6,250	143,750
2027	128,000	12,800	6,400	147,200
2028	130,000	13,000	6,500	149,500
2029	132,000	13,200	6,600	151,800
2030	135,000	13,500	6,750	155,250
2031	138,000	13,800	6,900	158,700
2032	140,000	14,000	7,000	161,000
2033	142,000	14,200	7,100	163,300
2034	145,000	14,500	7,250	166,750
2035	148,000	14,800	7,400	170,200
2036	150,000	15,000	7,500	172,500
2037	152,000	15,200	7,600	174,800
2038	155,000	15,500	7,750	178,250
2039	158,000	15,800	7,900	181,700
2040	160,000	16,000	8,000	184,000
2041	162,000	16,200	8,100	186,300
2042	165,000	16,500	8,250	189,750
2043	168,000	16,800	8,400	193,200
2044	170,000	17,000	8,500	195,500
2045	172,000	17,200	8,600	197,800
2046	175,000	17,500	8,750	201,250
2047	178,000	17,800	8,900	204,700
2048	180,000	18,000	9,000	207,000
2049	182,000	18,200	9,100	209,300
2050	185,000	18,500	9,250	212,750
2051	188,000	18,800	9,400	216,200
2052	190,000	19,000	9,500	218,500
2053	192,000	19,200	9,600	220,800
2054	195,000	19,500	9,750	224,250
2055	198,000	19,800	9,900	227,700
2056	200,000	20,000	10,000	230,000
2057	202,000	20,200	10,100	232,300
2058	205,000	20,500	10,250	235,750
2059	208,000	20,800	10,400	239,200
2060	210,000	21,000	10,500	241,500
2061	212,000	21,200	10,600	243,800
2062	215,000	21,500	10,750	247,250
2063	218,000	21,800	10,900	250,700
2064	220,000	22,000	11,000	253,000
2065	222,000	22,200	11,100	255,300
2066	225,000	22,500	11,250	258,750
2067	228,000	22,800	11,400	262,200
2068	230,000	23,000	11,500	264,500
2069	232,000	23,200	11,600	266,800
2070	235,000	23,500	11,750	270,250
2071	238,000	23,800	11,900	273,700
2072	240,000	24,000	12,000	276,000
2073	242,000	24,200	12,100	278,300
2074	245,000	24,500	12,250	281,750
2075	248,000	24,800	12,400	285,200
2076	250,000	25,000	12,500	287,500
2077	252,000	25,200	12,600	289,800
2078	255,000	25,500	12,750	293,250
2079	258,000	25,800	12,900	296,700
2080	260,000	26,000	13,000	299,000
2081	262,000	26,200	13,100	301,300
2082	265,000	26,500	13,250	304,750
2083	268,000	26,800	13,400	308,200
2084	270,000	27,000	13,500	310,500
2085	272,000	27,200	13,600	312,800
2086	275,000	27,500	13,750	316,250
2087	278,000	27,800	13,900	319,700
2088	280,000	28,000	14,000	322,000
2089	282,000	28,200	14,100	324,300
2090	285,000	28,500	14,250	327,750
2091	288,000	28,800	14,400	331,200
2092	290,000	29,000	14,500	333,500
2093	292,000	29,200	14,600	335,800
2094	295,000	29,500	14,750	339,250
2095	298,000	29,800	14,900	342,700
2096	300,000	30,000	15,000	345,000
2097	302,000	30,200	15,100	347,300
2098	305,000	30,500	15,250	350,750
2099	308,000	30,800	15,400	354,200
2100	310,000	31,000	15,500	356,500

Sierra County
TREASURERS FEE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Miscellaneous	\$ 4,000	\$ 4,000	\$ 3,568	\$ (432)
Expenditures:				
Current:				
General government	\$ 20	\$ 20	\$ 439	\$ (419)
Capital outlay	10,976	10,976		10,976
Total expenditures	10,996	10,996	439	10,557
Net change in fund balance	\$ (6,976)	\$ (6,976)	\$ 3,129	\$ 10,125
Fund balance July 1, 2007	6,996	6,996	6,996	-
Fund balance June 30, 2008	\$ 20	\$ 20	\$ 10,125	\$ 10,125
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 3,129	
Revenue accruals (net)			-	
Expenditure accruals (net)			-	
Net change in fund balance, NON-GAAP budgetary basis			\$ 3,129	

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

STATE OF TEXAS
 DEPARTMENT OF REVENUE
 REPORT OF THE COMMISSIONER OF REVENUE AND TAXATION
 FOR THE YEAR ENDING DECEMBER 31, 1955

Item	1955	1954	1953	1952	1951
Income tax	1,234,567	1,123,456	1,012,345	901,234	890,123
Excise tax	567,890	543,210	521,098	509,876	498,765
Sales tax	345,678	321,098	309,876	298,765	287,654
Property tax	234,567	221,098	209,876	198,765	187,654
Other taxes	123,456	112,345	101,234	90,123	89,012
Total	2,496,158	2,321,207	2,153,429	2,007,763	1,862,148
Refunds	(123,456)	(112,345)	(101,234)	(90,123)	(89,012)
Net Receipts	2,372,702	2,208,862	2,052,195	1,917,640	1,773,136

Sierra County
COUNTY INDIGENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Taxes GRT	\$ 904,015	\$ 904,015	\$ 630,922	\$ (273,093)
Miscellaneous	<u>6,250</u>	<u>6,250</u>	<u>66,703</u>	<u>60,453</u>
Total revenues	\$ 910,265	\$ 910,265	\$ 697,625	\$ (212,640)
Expenditures:				
Current:				
Health and welfare	<u>959,091</u>	<u>959,091</u>	<u>568,431</u>	<u>390,660</u>
Net change in fund balance	\$ (48,826)	\$ (48,826)	\$ 129,194	\$ 178,020
Fund balance July 1, 2007	<u>48,826</u>	<u>48,826</u>	<u>48,826</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,020</u>	<u>\$ 178,020</u>
 Budgetary reconciliation;				
Net change in fund balance, GAAP basis			\$ (4,847)	
Revenue accruals (net)			388,430	
Expenditure accruals (net)			(254,389)	
Other financing sources			<u>-</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ 129,194</u>	

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

COUNTY OF LOS ANGELES
 DEPARTMENT OF PUBLIC WORKS
 REPORT PROGRAMS, FUEL, LABOR, AND MATERIAL
 FOR THE MONTH OF JANUARY 1984

Material	Quantity	Unit	Material	Quantity	Unit	Material	Quantity	Unit
Asphalt	100.00	YD	Gravel	100.00	YD	Crusher Run	100.00	YD
Concrete	100.00	CU YD	Rebar	100.00	LB	Formwork	100.00	SQ YD
Excavation	100.00	CU YD	Backfill	100.00	CU YD	Compaction	100.00	CU YD
Structural Steel	100.00	LB	Welding	100.00	HR	Paint	100.00	GA
Roofing	100.00	SQ YD	Insulation	100.00	CU YD	Sealing	100.00	LB
Plumbing	100.00	HR	Electrical	100.00	HR	Lighting	100.00	HR
Mechanical	100.00	HR	HVAC	100.00	HR	Sanitary	100.00	HR
Landscaping	100.00	HR	Site Work	100.00	HR	Final	100.00	HR
Other	100.00	HR	Subtotal	100.00	HR	Total	100.00	HR

Sierra County
HILLSBORO FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 106,014	\$ 111,913	\$ 87,468	\$ (24,445)
Charges for services				-
Miscellaneous	<u>800</u>	<u>800</u>	<u>2,986</u>	<u>2,186</u>
Total revenues	<u>\$ 106,814</u>	<u>\$ 112,713</u>	<u>\$ 90,454</u>	<u>\$ (22,259)</u>
Expenditures:				
Current:				
Public safety	\$ 80,748	\$ 86,647	\$ 58,303	\$ 28,344
Capital outlay	<u>226,151</u>	<u>226,151</u>	<u>12,454</u>	<u>213,697</u>
Total expenditures	<u>\$ 306,899</u>	<u>\$ 312,798</u>	<u>\$ 70,757</u>	<u>\$ 242,041</u>
Net change in fund balance	\$ (200,085)	\$ (200,085)	\$ 19,697	\$ 219,782
Fund balance July 1, 2007	<u>200,085</u>	<u>200,085</u>	<u>200,084</u>	<u>(1)</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 219,781</u></u>	<u><u>\$ 219,781</u></u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 16,309	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>3,388</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 19,697</u></u>	

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

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 MEMORANDUM FOR THE DIRECTOR, FBI
 FROM: SAC, NEW YORK (100-100000)
 SUBJECT: [Illegible]

Item	Quantity	Unit Price	Total Price	Description
1	100	0.10	10.00	[Illegible]
2	50	0.20	10.00	[Illegible]
3	25	0.40	10.00	[Illegible]
4	10	1.00	10.00	[Illegible]
5	5	2.00	10.00	[Illegible]
6	2	5.00	10.00	[Illegible]
7	1	10.00	10.00	[Illegible]
8	1	10.00	10.00	[Illegible]
9	1	10.00	10.00	[Illegible]
10	1	10.00	10.00	[Illegible]
11	1	10.00	10.00	[Illegible]
12	1	10.00	10.00	[Illegible]
13	1	10.00	10.00	[Illegible]
14	1	10.00	10.00	[Illegible]
15	1	10.00	10.00	[Illegible]
16	1	10.00	10.00	[Illegible]
17	1	10.00	10.00	[Illegible]
18	1	10.00	10.00	[Illegible]
19	1	10.00	10.00	[Illegible]
20	1	10.00	10.00	[Illegible]
21	1	10.00	10.00	[Illegible]
22	1	10.00	10.00	[Illegible]
23	1	10.00	10.00	[Illegible]
24	1	10.00	10.00	[Illegible]
25	1	10.00	10.00	[Illegible]
26	1	10.00	10.00	[Illegible]
27	1	10.00	10.00	[Illegible]
28	1	10.00	10.00	[Illegible]
29	1	10.00	10.00	[Illegible]
30	1	10.00	10.00	[Illegible]
31	1	10.00	10.00	[Illegible]
32	1	10.00	10.00	[Illegible]
33	1	10.00	10.00	[Illegible]
34	1	10.00	10.00	[Illegible]
35	1	10.00	10.00	[Illegible]
36	1	10.00	10.00	[Illegible]
37	1	10.00	10.00	[Illegible]
38	1	10.00	10.00	[Illegible]
39	1	10.00	10.00	[Illegible]
40	1	10.00	10.00	[Illegible]
41	1	10.00	10.00	[Illegible]
42	1	10.00	10.00	[Illegible]
43	1	10.00	10.00	[Illegible]
44	1	10.00	10.00	[Illegible]
45	1	10.00	10.00	[Illegible]
46	1	10.00	10.00	[Illegible]
47	1	10.00	10.00	[Illegible]
48	1	10.00	10.00	[Illegible]
49	1	10.00	10.00	[Illegible]
50	1	10.00	10.00	[Illegible]
51	1	10.00	10.00	[Illegible]
52	1	10.00	10.00	[Illegible]
53	1	10.00	10.00	[Illegible]
54	1	10.00	10.00	[Illegible]
55	1	10.00	10.00	[Illegible]
56	1	10.00	10.00	[Illegible]
57	1	10.00	10.00	[Illegible]
58	1	10.00	10.00	[Illegible]
59	1	10.00	10.00	[Illegible]
60	1	10.00	10.00	[Illegible]
61	1	10.00	10.00	[Illegible]
62	1	10.00	10.00	[Illegible]
63	1	10.00	10.00	[Illegible]
64	1	10.00	10.00	[Illegible]
65	1	10.00	10.00	[Illegible]
66	1	10.00	10.00	[Illegible]
67	1	10.00	10.00	[Illegible]
68	1	10.00	10.00	[Illegible]
69	1	10.00	10.00	[Illegible]
70	1	10.00	10.00	[Illegible]
71	1	10.00	10.00	[Illegible]
72	1	10.00	10.00	[Illegible]
73	1	10.00	10.00	[Illegible]
74	1	10.00	10.00	[Illegible]
75	1	10.00	10.00	[Illegible]
76	1	10.00	10.00	[Illegible]
77	1	10.00	10.00	[Illegible]
78	1	10.00	10.00	[Illegible]
79	1	10.00	10.00	[Illegible]
80	1	10.00	10.00	[Illegible]
81	1	10.00	10.00	[Illegible]
82	1	10.00	10.00	[Illegible]
83	1	10.00	10.00	[Illegible]
84	1	10.00	10.00	[Illegible]
85	1	10.00	10.00	[Illegible]
86	1	10.00	10.00	[Illegible]
87	1	10.00	10.00	[Illegible]
88	1	10.00	10.00	[Illegible]
89	1	10.00	10.00	[Illegible]
90	1	10.00	10.00	[Illegible]
91	1	10.00	10.00	[Illegible]
92	1	10.00	10.00	[Illegible]
93	1	10.00	10.00	[Illegible]
94	1	10.00	10.00	[Illegible]
95	1	10.00	10.00	[Illegible]
96	1	10.00	10.00	[Illegible]
97	1	10.00	10.00	[Illegible]
98	1	10.00	10.00	[Illegible]
99	1	10.00	10.00	[Illegible]
100	1	10.00	10.00	[Illegible]

Sierra County
LAKESHORE FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 43,773	\$ 51,170	\$ 51,025	\$ (145)
Charges for services			902	
Miscellaneous	<u>150</u>	<u>150</u>	<u>255</u>	<u>105</u>
Total revenues	<u>\$ 43,923</u>	<u>\$ 51,320</u>	<u>\$ 52,182</u>	<u>\$ (40)</u>
Expenditures:				
Current:				
Public safety	\$ 35,153	\$ 42,550	\$ 40,273	\$ 2,277
Capital outlay	<u>21,113</u>	<u>21,113</u>	<u>6,112</u>	<u>15,001</u>
Total expenditures	<u>\$ 56,266</u>	<u>\$ 63,663</u>	<u>\$ 46,385</u>	<u>\$ 17,278</u>
Revenues over (under) expenditures	\$ (12,343)	\$ (12,343)	\$ 5,797	\$ 18,140
Other financing sources (uses):				
Loan proceeds	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net change in fund balance after other financing sources (uses)	\$ (12,343)	\$ (12,343)	\$ 5,797	18,140
Fund balance July 1, 2007	<u>12,343</u>	<u>12,343</u>	<u>12,343</u>	<u> </u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,140</u></u>	<u><u>\$ 18,140</u></u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 3,148	
Revenue accruals (net)			(512)	
Expenditure accruals (net)			<u>3,161</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 5,797</u></u>	

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

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF THE COMPTROLLER
STATE REPORT ON THE REVENUE ACCOUNTS FOR THE YEAR ENDING 1902
PART II - THE REVENUE ACCOUNTS

Particulars	1901	1902	1903	1904
Income tax	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Excise tax	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
License tax	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Other taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Total	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Interest on State debt	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Interest on local debt	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest on bonds	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Interest on notes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest on mortgages	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest on other securities	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
State expenses	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Local expenses	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Bonds	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Notes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Mortgages	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Other securities	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Sierra County
MONTICELLO FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 63,773	\$ 63,773	\$ 43,628	\$ (20,145)
Charges for services				-
Miscellaneous	<u>300</u>	<u>300</u>	<u>24</u>	<u>(276)</u>
Total revenues	<u>\$ 64,073</u>	<u>\$ 64,073</u>	<u>\$ 43,652</u>	<u>\$ (20,421)</u>
Expenditures:				
Current:				
Public safety	\$ 53,490	\$ 53,490	\$ 7,575	\$ 45,915
Capital outlay	<u>156,242</u>	<u>156,242</u>	<u> </u>	<u>156,242</u>
Total expenditures	<u>\$ 209,732</u>	<u>\$ 209,732</u>	<u>\$ 7,575</u>	<u>\$ 202,157</u>
Net change in fund balance	\$ (145,659)	\$ (145,659)	\$ 36,077	\$ 181,736
Fund balance July 1, 2007	<u>145,659</u>	<u>145,659</u>	<u>145,659</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 181,736</u></u>	<u><u>\$ 181,736</u></u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 36,115	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>(38)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 36,077</u></u>	

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

STATE OF TEXAS
COMMISSIONERS OF THE GENERAL LAND OFFICE
REPORT OF THE COMMISSIONERS OF THE GENERAL LAND OFFICE
FOR THE YEAR ENDING SEPTEMBER 30, 1909

Original Acres	Land Acres	Area	Value in cash (Per acre)
10,000	10,000	10,000	10,000
20,000	20,000	20,000	20,000
30,000	30,000	30,000	30,000
40,000	40,000	40,000	40,000
50,000	50,000	50,000	50,000
60,000	60,000	60,000	60,000
70,000	70,000	70,000	70,000
80,000	80,000	80,000	80,000
90,000	90,000	90,000	90,000
100,000	100,000	100,000	100,000
110,000	110,000	110,000	110,000
120,000	120,000	120,000	120,000
130,000	130,000	130,000	130,000
140,000	140,000	140,000	140,000
150,000	150,000	150,000	150,000
160,000	160,000	160,000	160,000
170,000	170,000	170,000	170,000
180,000	180,000	180,000	180,000
190,000	190,000	190,000	190,000
200,000	200,000	200,000	200,000
210,000	210,000	210,000	210,000
220,000	220,000	220,000	220,000
230,000	230,000	230,000	230,000
240,000	240,000	240,000	240,000
250,000	250,000	250,000	250,000
260,000	260,000	260,000	260,000
270,000	270,000	270,000	270,000
280,000	280,000	280,000	280,000
290,000	290,000	290,000	290,000
300,000	300,000	300,000	300,000
310,000	310,000	310,000	310,000
320,000	320,000	320,000	320,000
330,000	330,000	330,000	330,000
340,000	340,000	340,000	340,000
350,000	350,000	350,000	350,000
360,000	360,000	360,000	360,000
370,000	370,000	370,000	370,000
380,000	380,000	380,000	380,000
390,000	390,000	390,000	390,000
400,000	400,000	400,000	400,000
410,000	410,000	410,000	410,000
420,000	420,000	420,000	420,000
430,000	430,000	430,000	430,000
440,000	440,000	440,000	440,000
450,000	450,000	450,000	450,000
460,000	460,000	460,000	460,000
470,000	470,000	470,000	470,000
480,000	480,000	480,000	480,000
490,000	490,000	490,000	490,000
500,000	500,000	500,000	500,000
510,000	510,000	510,000	510,000
520,000	520,000	520,000	520,000
530,000	530,000	530,000	530,000
540,000	540,000	540,000	540,000
550,000	550,000	550,000	550,000
560,000	560,000	560,000	560,000
570,000	570,000	570,000	570,000
580,000	580,000	580,000	580,000
590,000	590,000	590,000	590,000
600,000	600,000	600,000	600,000
610,000	610,000	610,000	610,000
620,000	620,000	620,000	620,000
630,000	630,000	630,000	630,000
640,000	640,000	640,000	640,000
650,000	650,000	650,000	650,000
660,000	660,000	660,000	660,000
670,000	670,000	670,000	670,000
680,000	680,000	680,000	680,000
690,000	690,000	690,000	690,000
700,000	700,000	700,000	700,000
710,000	710,000	710,000	710,000
720,000	720,000	720,000	720,000
730,000	730,000	730,000	730,000
740,000	740,000	740,000	740,000
750,000	750,000	750,000	750,000
760,000	760,000	760,000	760,000
770,000	770,000	770,000	770,000
780,000	780,000	780,000	780,000
790,000	790,000	790,000	790,000
800,000	800,000	800,000	800,000
810,000	810,000	810,000	810,000
820,000	820,000	820,000	820,000
830,000	830,000	830,000	830,000
840,000	840,000	840,000	840,000
850,000	850,000	850,000	850,000
860,000	860,000	860,000	860,000
870,000	870,000	870,000	870,000
880,000	880,000	880,000	880,000
890,000	890,000	890,000	890,000
900,000	900,000	900,000	900,000
910,000	910,000	910,000	910,000
920,000	920,000	920,000	920,000
930,000	930,000	930,000	930,000
940,000	940,000	940,000	940,000
950,000	950,000	950,000	950,000
960,000	960,000	960,000	960,000
970,000	970,000	970,000	970,000
980,000	980,000	980,000	980,000
990,000	990,000	990,000	990,000
1,000,000	1,000,000	1,000,000	1,000,000

Sierra County
CABALLO FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 52,797	\$ 52,797	\$ 50,628	\$ (2,169)
Charges for services				-
Miscellaneous	<u>140</u>	<u>140</u>	<u>66</u>	<u>(74)</u>
Total revenues	<u>\$ 52,937</u>	<u>\$ 52,937</u>	<u>\$ 50,694</u>	<u>\$ (2,243)</u>
Expenditures:				
Current:				
Public safety	\$ 58,721	\$ 58,721	\$ 28,170	\$ 30,551
Capital outlay	<u>97,822</u>	<u>97,822</u>	<u>72,100</u>	<u>25,722</u>
Total expenditures	<u>\$ 156,543</u>	<u>\$ 156,543</u>	<u>\$ 100,270</u>	<u>\$ 56,273</u>
Revenues over (under) expenditures	\$ (103,606)	\$ (103,606)	\$ (49,576)	\$ 54,030
Other financing sources (uses):				
Loan proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance after other financing sources (uses)	\$ (103,606)	\$ (103,606)	\$ (49,576)	54,030
Fund balance July 1, 2007	<u>103,606</u>	<u>103,606</u>	<u>103,606</u>	<u>-</u>
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,030</u>	<u>\$ 54,030</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (53,480)	
Revenue accruals (net)			(476)	
Expenditure accruals (net)			<u>4,380</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ (49,576)</u>	

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

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 REPORT OF AN INVESTIGATION OF THE ACTS OF VIOLENCE
 COMMITTED BY THE ORGANIZATION FOR A FREE CUBA
 REPORT FOR THE YEAR ENDING 1962

Organization	Address	City	State	Country	Branch	Telephone	Remarks
Organization A	Address A	City A	State A	Country A	Branch A	Telephone A	Remarks A
Organization B	Address B	City B	State B	Country B	Branch B	Telephone B	Remarks B
Organization C	Address C	City C	State C	Country C	Branch C	Telephone C	Remarks C
Organization D	Address D	City D	State D	Country D	Branch D	Telephone D	Remarks D
Organization E	Address E	City E	State E	Country E	Branch E	Telephone E	Remarks E
Organization F	Address F	City F	State F	Country F	Branch F	Telephone F	Remarks F
Organization G	Address G	City G	State G	Country G	Branch G	Telephone G	Remarks G
Organization H	Address H	City H	State H	Country H	Branch H	Telephone H	Remarks H
Organization I	Address I	City I	State I	Country I	Branch I	Telephone I	Remarks I
Organization J	Address J	City J	State J	Country J	Branch J	Telephone J	Remarks J
Organization K	Address K	City K	State K	Country K	Branch K	Telephone K	Remarks K
Organization L	Address L	City L	State L	Country L	Branch L	Telephone L	Remarks L
Organization M	Address M	City M	State M	Country M	Branch M	Telephone M	Remarks M
Organization N	Address N	City N	State N	Country N	Branch N	Telephone N	Remarks N
Organization O	Address O	City O	State O	Country O	Branch O	Telephone O	Remarks O
Organization P	Address P	City P	State P	Country P	Branch P	Telephone P	Remarks P
Organization Q	Address Q	City Q	State Q	Country Q	Branch Q	Telephone Q	Remarks Q
Organization R	Address R	City R	State R	Country R	Branch R	Telephone R	Remarks R
Organization S	Address S	City S	State S	Country S	Branch S	Telephone S	Remarks S
Organization T	Address T	City T	State T	Country T	Branch T	Telephone T	Remarks T
Organization U	Address U	City U	State U	Country U	Branch U	Telephone U	Remarks U
Organization V	Address V	City V	State V	Country V	Branch V	Telephone V	Remarks V
Organization W	Address W	City W	State W	Country W	Branch W	Telephone W	Remarks W
Organization X	Address X	City X	State X	Country X	Branch X	Telephone X	Remarks X
Organization Y	Address Y	City Y	State Y	Country Y	Branch Y	Telephone Y	Remarks Y
Organization Z	Address Z	City Z	State Z	Country Z	Branch Z	Telephone Z	Remarks Z

Sierra County
ARREY/DERRY FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 48,292	\$ 48,292	\$ 43,628	\$ (4,664)
Charges for services			18	(4,664)
Miscellaneous	<u>165</u>	<u>165</u>	<u>660</u>	<u>495</u>
Total revenues	<u>\$ 48,457</u>	<u>\$ 48,457</u>	<u>\$ 44,306</u>	<u>\$ (8,833)</u>
Expenditures:				
Current:				
Public safety	\$ 68,601	\$ 68,601	\$ 30,840	\$ 37,761
Capital outlay	<u>92,611</u>	<u>92,611</u>	<u>6,344</u>	<u>86,267</u>
Total expenditures	<u>\$ 161,212</u>	<u>\$ 161,212</u>	<u>\$ 37,184</u>	<u>\$ 124,028</u>
Net change in fund balance	\$ (112,755)	\$ (112,755)	\$ 7,122	\$ 115,195
Fund balance July 1, 2007	<u>112,755</u>	<u>112,755</u>	<u>112,755</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 119,877</u></u>	<u><u>\$ 115,195</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 3,483	
Revenue accruals (net)			(1,570)	
Expenditure accruals (net)			<u>5,209</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 7,122</u></u>	

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

STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
REPORT ON THE REVENUE AND FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED 2011

Category	2011	2010	2009	2008
General Fund	18,219	17,100	16,000	15,000
Statewide	1,000	1,000	1,000	1,000
Local Government	17,219	16,100	15,000	14,000
Capital Projects	1,000	1,000	1,000	1,000
Other	16,219	15,100	14,000	13,000
Statewide	1,000	1,000	1,000	1,000
Local Government	15,219	14,100	13,000	12,000
Capital Projects	1,000	1,000	1,000	1,000
Other	14,219	13,100	12,000	11,000
Statewide	1,000	1,000	1,000	1,000
Local Government	13,219	12,100	11,000	10,000
Capital Projects	1,000	1,000	1,000	1,000
Other	12,219	11,100	10,000	9,000
Statewide	1,000	1,000	1,000	1,000
Local Government	11,219	10,100	9,000	8,000
Capital Projects	1,000	1,000	1,000	1,000
Other	10,219	9,100	8,000	7,000
Statewide	1,000	1,000	1,000	1,000
Local Government	9,219	8,100	7,000	6,000
Capital Projects	1,000	1,000	1,000	1,000
Other	8,219	7,100	6,000	5,000
Statewide	1,000	1,000	1,000	1,000
Local Government	7,219	6,100	5,000	4,000
Capital Projects	1,000	1,000	1,000	1,000
Other	6,219	5,100	4,000	3,000
Statewide	1,000	1,000	1,000	1,000
Local Government	5,219	4,100	3,000	2,000
Capital Projects	1,000	1,000	1,000	1,000
Other	4,219	3,100	2,000	1,000
Statewide	1,000	1,000	1,000	1,000
Local Government	3,219	2,100	1,000	1,000
Capital Projects	1,000	1,000	1,000	1,000
Other	2,219	1,100	1,000	1,000
Statewide	1,000	1,000	1,000	1,000
Local Government	1,219	1,100	1,000	1,000
Capital Projects	1,000	1,000	1,000	1,000
Other	219	100	100	100

Sierra County
WINSTON FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 77,074	\$ 123,434	\$ 107,218	\$ (16,216)
Charges for services				-
Miscellaneous	<u>325</u>	<u>325</u>	<u>31</u>	<u>(294)</u>
Total revenues	<u>\$ 77,399</u>	<u>\$ 123,759</u>	<u>\$ 107,249</u>	<u>\$ (16,510)</u>
Expenditures:				
Current:				
Public safety	\$ 60,753	\$ 107,113	\$ 65,911	\$ 41,202
Capital outlay	<u>216,502</u>	<u>216,502</u>	<u>4,869</u>	<u>211,633</u>
Total expenditures	<u>\$ 277,255</u>	<u>\$ 323,615</u>	<u>\$ 70,780</u>	<u>\$ 252,835</u>
Net change in fund balance	\$ (199,856)	\$ (199,856)	\$ 36,469	\$ 236,325
Fund balance July 1, 2007	<u>199,856</u>	<u>199,856</u>	<u>199,856</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 236,325</u></u>	<u><u>\$ 236,325</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 51,888	
Revenue accruals (net)			(23,264)	
Expenditure accruals (net)			<u>7,845</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 36,469</u></u>	

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

STATEMENT OF FINANCIAL POSITION AND CHANGES IN FUND BALANCE
 FUND BALANCE - PERMANENT AND CAPITAL
 For the year ended June 30, 2022

Particulars	Original Budget	Revised Budget	Actual	Variance Favorable (unfavorable)
Balance forward	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Transfers in	100,000	100,000	100,000	-
Transfers out	(50,000)	(50,000)	(50,000)	-
Investment income	20,000	20,000	20,000	-
Interest income	10,000	10,000	10,000	-
Dividend income	10,000	10,000	10,000	-
Other income	10,000	10,000	10,000	-
Expenditures	(100,000)	(100,000)	(100,000)	-
Change in fund balance	100,000	100,000	100,000	-
Balance June 30, 2022	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -

Sierra County
LAS PALOMAS FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 120,808	\$ 120,808	\$ 54,528	\$ (66,280)
Charges for services				-
Miscellaneous	<u>400</u>	<u>400</u>	<u>39</u>	<u>(361)</u>
Total revenues	<u>\$ 121,208</u>	<u>\$ 121,208</u>	<u>\$ 54,567</u>	<u>\$ (66,641)</u>
Expenditures:				
Current:				
Public safety	\$ 130,173	\$ 130,173	\$ 50,013	\$ 80,160
Capital outlay	<u>37,009</u>	<u>37,009</u>	<u>19,428</u>	<u>17,581</u>
Total expenditures	<u>\$ 167,182</u>	<u>\$ 167,182</u>	<u>\$ 69,441</u>	<u>\$ 97,741</u>
Net change in fund balance	\$ (45,974)	\$ (45,974)	\$ (14,874)	\$ 31,100
Fund balance July 1, 2007	<u>45,974</u>	<u>45,974</u>	<u>45,974</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,100</u></u>	<u><u>\$ 31,100</u></u>
 Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ (7,769)	
Revenue accruals (net)			(356)	
Expenditure accruals (net)			<u>(6,749)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ (14,874)</u></u>	

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

STATEMENT OF INVESTMENTS
 THE BOARD OF INVESTMENTS
 THE UNIVERSITY OF TEXAS AT AUSTIN
 FOR THE YEAR ENDED 1997

Investment Fund	Investment Type	Investment Value	Investment Value	Investment Value	Investment Value
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48
49	50	51	52	53	54
55	56	57	58	59	60
61	62	63	64	65	66
67	68	69	70	71	72
73	74	75	76	77	78
79	80	81	82	83	84
85	86	87	88	89	90
91	92	93	94	95	96
97	98	99	100	101	102
103	104	105	106	107	108
109	110	111	112	113	114
115	116	117	118	119	120
121	122	123	124	125	126
127	128	129	130	131	132
133	134	135	136	137	138
139	140	141	142	143	144
145	146	147	148	149	150
151	152	153	154	155	156
157	158	159	160	161	162
163	164	165	166	167	168
169	170	171	172	173	174
175	176	177	178	179	180
181	182	183	184	185	186
187	188	189	190	191	192
193	194	195	196	197	198
199	200	201	202	203	204
205	206	207	208	209	210
211	212	213	214	215	216
217	218	219	220	221	222
223	224	225	226	227	228
229	230	231	232	233	234
235	236	237	238	239	240
241	242	243	244	245	246
247	248	249	250	251	252
253	254	255	256	257	258
259	260	261	262	263	264
265	266	267	268	269	270
271	272	273	274	275	276
277	278	279	280	281	282
283	284	285	286	287	288
289	290	291	292	293	294
295	296	297	298	299	300
301	302	303	304	305	306
307	308	309	310	311	312
313	314	315	316	317	318
319	320	321	322	323	324
325	326	327	328	329	330
331	332	333	334	335	336
337	338	339	340	341	342
343	344	345	346	347	348
349	350	351	352	353	354
355	356	357	358	359	360
361	362	363	364	365	366
367	368	369	370	371	372
373	374	375	376	377	378
379	380	381	382	383	384
385	386	387	388	389	390
391	392	393	394	395	396
397	398	399	400	401	402
403	404	405	406	407	408
409	410	411	412	413	414
415	416	417	418	419	420
421	422	423	424	425	426
427	428	429	430	431	432
433	434	435	436	437	438
439	440	441	442	443	444
445	446	447	448	449	450
451	452	453	454	455	456
457	458	459	460	461	462
463	464	465	466	467	468
469	470	471	472	473	474
475	476	477	478	479	480
481	482	483	484	485	486
487	488	489	490	491	492
493	494	495	496	497	498
499	500	501	502	503	504
505	506	507	508	509	510
511	512	513	514	515	516
517	518	519	520	521	522
523	524	525	526	527	528
529	530	531	532	533	534
535	536	537	538	539	540
541	542	543	544	545	546
547	548	549	550	551	552
553	554	555	556	557	558
559	560	561	562	563	564
565	566	567	568	569	570
571	572	573	574	575	576
577	578	579	580	581	582
583	584	585	586	587	588
589	590	591	592	593	594
595	596	597	598	599	600

Sierra County
POVERTY CREEK FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 46,478	\$ 46,478	\$ 39,032	\$ (7,446)
Charges for services				-
Miscellaneous	<u>1,100</u>	<u>1,100</u>	<u>14</u>	<u>(1,086)</u>
Total revenues	<u>\$ 47,578</u>	<u>\$ 47,578</u>	<u>\$ 39,046</u>	<u>\$ (8,532)</u>
Expenditures:				
Current:				
Public safety	\$ 36,421	\$ 36,421	\$ 9,723	\$ 26,698
Capital outlay	<u>80,218</u>	<u>80,218</u>	<u> </u>	<u>80,218</u>
Total expenditures	<u>\$ 116,639</u>	<u>\$ 116,639</u>	<u>\$ 9,723</u>	<u>\$ 106,916</u>
Net change in fund balance	\$ (69,061)	\$ (69,061)	\$ 29,323	\$ 98,384
Fund balance July 1, 2007	<u>69,061</u>	<u>69,061</u>	<u>69,061</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 98,384</u></u>	<u><u>\$ 98,384</u></u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 31,021	
Revenue accruals (net)			-	
Expenditure accruals (net)			<u>(1,698)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ 29,323</u></u>	

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

STATEMENT OF ASSETS AND LIABILITIES AND FUND BALANCE
GENERAL FUND - BY FUND BALANCE
FOR THE YEAR ENDED 2011

Account	2011	2010	2009	2008	2007
Assets					
Cash	1,234,567	1,123,456	1,012,345	901,234	890,123
Accounts Receivable	234,567	223,456	212,345	201,234	190,123
Inventory	123,456	112,345	101,234	90,123	89,012
Prepaid Expenses	56,789	56,789	56,789	56,789	56,789
Capital Assets	1,567,890	1,456,789	1,345,678	1,234,567	1,123,456
Total Assets	2,717,269	2,672,835	2,528,381	2,383,937	2,239,493
Liabilities					
Accounts Payable	123,456	112,345	101,234	90,123	89,012
Deferred Revenue	234,567	223,456	212,345	201,234	190,123
Long-Term Debt	1,567,890	1,456,789	1,345,678	1,234,567	1,123,456
Total Liabilities	1,925,913	1,892,590	1,759,257	1,625,924	1,502,591
Fund Balance	791,356	780,245	769,124	758,013	736,902
Unassigned	345,678	334,567	323,456	312,345	301,234
Assigned	445,678	445,678	445,678	445,678	445,678
Total Fund Balance	791,356	780,245	769,124	758,013	736,902

Sierra County
CDBG CAPITAL PROJECTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current:				
Health and welfare	\$ -	\$ -	\$ -	\$ -
Capital outlay	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance July 1, 2007	<u>-</u>	<u>-</u>	1,303	1,303
Fund balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,303</u>	<u>\$ 1,303</u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ -	
Revenue accruals (net)			-	
Expenditure accruals (net)			-	
Net change in fund balance, NON-GAAP budgetary basis			<u>\$ -</u>	

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

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 ANNUAL REPORT ON THE ACTIVITIES AND ACHIEVEMENTS OF THE BUREAU
 FOR THE YEAR ENDING DECEMBER 31, 1957

Funds Available	Actual	Budget	Unexpended	Description of Activities
100,000	95,000	100,000	5,000	Administrative Expenses
200,000	190,000	200,000	10,000	Investigative Expenses
300,000	280,000	300,000	20,000	Legal Expenses
400,000	380,000	400,000	20,000	Public Relations Expenses
500,000	480,000	500,000	20,000	Construction Expenses
600,000	580,000	600,000	20,000	Travel Expenses
700,000	680,000	700,000	20,000	Printing Expenses
800,000	780,000	800,000	20,000	Postage Expenses
900,000	880,000	900,000	20,000	Telephone Expenses
1,000,000	980,000	1,000,000	20,000	Miscellaneous Expenses
Total	9,800,000	10,000,000	200,000	

Sierra County
LANDFILL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Taxes GRT	\$ 45,000	\$ 45,000	\$ 47,279	\$ 2,279
Charges for services	124,000	177,885	115,756	(62,129)
Miscellaneous	<u>13</u>	<u>13</u>	<u>7,413</u>	<u>7,400</u>
Total revenues	<u>\$ 169,013</u>	<u>\$ 222,898</u>	<u>\$ 170,448</u>	<u>\$ (52,450)</u>
Expenditures:				
Current:				
Personnel	\$ 131,642	\$ 131,642	\$ 121,515	\$ 10,127
Operating	64,257	118,142	106,464	11,678
Capital outlay	<u>18,000</u>	<u>18,000</u>	<u>34,898</u>	<u>(16,898)</u>
Total expenditures	<u>\$ 213,899</u>	<u>\$ 267,784</u>	<u>\$ 262,877</u>	<u>\$ 4,907</u>
Revenues over (under) expenditures	\$ (44,886)	\$ (44,886)	\$ (92,429)	\$ (47,543)
Other financing sources (uses):				
Transfer in	41,206	41,206	88,749	47,543
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures after other financing sources uses	\$ (3,680)	\$ (3,680)	\$ (3,680)	\$ -
Fund balance July 1, 2007	<u>3,680</u>	<u>3,680</u>	<u>3,680</u>	<u>-</u>
Fund balance June 30, 2008	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Budgetary reconciliation:				
Net change in fund balance, GAAP basis			\$ 33,733	
Revenue accruals (net)			355	
Expenditure accruals (net)			<u>(37,768)</u>	
Net change in fund balance, NON-GAAP budgetary basis			<u><u>\$ (3,680)</u></u>	

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

Sierra County
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2008</u>
Property Tax Fund				
Assets				
Cash and investments	\$ 106,141	\$ 5,416,114	\$ 5,427,807	\$ 94,448
Taxes receivable	515,035	79,918		594,953
Total assets	<u>\$ 621,176</u>	<u>\$ 5,496,032</u>	<u>\$ 5,427,807</u>	<u>\$ 689,401</u>
Liabilities				
Due to others	<u>\$ 621,176</u>	<u>\$ 5,496,032</u>	<u>\$ 5,427,807</u>	<u>\$ 689,401</u>
Prisoners Personal fund				
Assets				
Cash and investments	\$ 8,882	\$ 26,786	\$ 24,555	\$ 11,113
Total assets	<u>\$ 8,882</u>	<u>\$ 26,786</u>	<u>\$ 24,555</u>	<u>\$ 11,113</u>
Liabilities				
Due to others	<u>\$ 8,882</u>	<u>\$ 26,786</u>	<u>\$ 24,555</u>	<u>\$ 11,113</u>
Total all agency funds				
Assets				
Cash and investments	\$ 115,023	\$ 5,442,900	\$ 5,452,362	\$ 105,561
Taxes receivable	515,035	79,918	-	594,953
Total assets	<u>\$ 630,058</u>	<u>\$ 5,522,818</u>	<u>\$ 5,452,362</u>	<u>\$ 700,514</u>
Liabilities				
Due to others	<u>\$ 630,058</u>	<u>\$ 5,522,818</u>	<u>\$ 5,452,362</u>	<u>\$ 700,514</u>

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

STATE OF TEXAS
 DEPARTMENT OF TAXATION
 SALES TAX REPORT FOR THE MONTH OF APRIL 1974

Business Name	Address	City	County	Tax Amount	Comments
<u>ABC COMPANY</u>	<u>123 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,345</u>	
<u>DEF STORE</u>	<u>456 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$7,890</u>	
<u>GHI TRADING</u>	<u>789 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$15,678</u>	
<u>JKL BUSINESS</u>	<u>101 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,012</u>	
<u>MNO ENTERPRISE</u>	<u>202 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,345</u>	
<u>PQR COMPANY</u>	<u>303 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$8,765</u>	
<u>RST ENTERPRISE</u>	<u>404 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,210</u>	
<u>TUV BUSINESS</u>	<u>505 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,987</u>	
<u>WXY COMPANY</u>	<u>606 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,543</u>	
<u>ZAB ENTERPRISE</u>	<u>707 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,654</u>	
<u>ACD BUSINESS</u>	<u>808 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,876</u>	
<u>EFG COMPANY</u>	<u>909 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$8,109</u>	
<u>HIJ ENTERPRISE</u>	<u>1010 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$16,432</u>	
<u>JKL BUSINESS</u>	<u>1111 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,765</u>	
<u>MNO COMPANY</u>	<u>1212 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,987</u>	
<u>PQR ENTERPRISE</u>	<u>1313 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,210</u>	
<u>STU BUSINESS</u>	<u>1414 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,543</u>	
<u>VWX COMPANY</u>	<u>1515 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,876</u>	
<u>YZA ENTERPRISE</u>	<u>1616 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$8,654</u>	
<u>BCD BUSINESS</u>	<u>1717 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,109</u>	
<u>EFG COMPANY</u>	<u>1818 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$15,432</u>	
<u>HIJ ENTERPRISE</u>	<u>1919 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,765</u>	
<u>JKL BUSINESS</u>	<u>2020 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,098</u>	
<u>MNO COMPANY</u>	<u>2121 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,543</u>	
<u>PQR ENTERPRISE</u>	<u>2222 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,876</u>	
<u>STU BUSINESS</u>	<u>2323 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,210</u>	
<u>VWX COMPANY</u>	<u>2424 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,543</u>	
<u>YZA ENTERPRISE</u>	<u>2525 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,987</u>	
<u>BCD BUSINESS</u>	<u>2626 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,109</u>	
<u>EFG COMPANY</u>	<u>2727 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,543</u>	
<u>HIJ ENTERPRISE</u>	<u>2828 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,876</u>	
<u>JKL BUSINESS</u>	<u>2929 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,210</u>	
<u>MNO COMPANY</u>	<u>3030 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,654</u>	
<u>PQR ENTERPRISE</u>	<u>3131 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$15,098</u>	
<u>STU BUSINESS</u>	<u>3232 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,432</u>	
<u>VWX COMPANY</u>	<u>3333 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,765</u>	
<u>YZA ENTERPRISE</u>	<u>3434 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,109</u>	
<u>BCD BUSINESS</u>	<u>3535 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,543</u>	
<u>EFG COMPANY</u>	<u>3636 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,876</u>	
<u>HIJ ENTERPRISE</u>	<u>3737 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,210</u>	
<u>JKL BUSINESS</u>	<u>3838 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,543</u>	
<u>MNO COMPANY</u>	<u>3939 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,987</u>	
<u>PQR ENTERPRISE</u>	<u>4040 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$15,321</u>	
<u>STU BUSINESS</u>	<u>4141 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,654</u>	
<u>VWX COMPANY</u>	<u>4242 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,098</u>	
<u>YZA ENTERPRISE</u>	<u>4343 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,432</u>	
<u>BCD BUSINESS</u>	<u>4444 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$12,765</u>	
<u>EFG COMPANY</u>	<u>4545 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$15,109</u>	
<u>HIJ ENTERPRISE</u>	<u>4646 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$10,543</u>	
<u>JKL BUSINESS</u>	<u>4747 MAIN ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$14,876</u>	
<u>MNO COMPANY</u>	<u>4848 PINE ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$9,210</u>	
<u>PQR ENTERPRISE</u>	<u>4949 OAK ST</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$13,543</u>	
<u>STU BUSINESS</u>	<u>5050 BROADWAY</u>	<u>DALLAS</u>	<u>DALLAS</u>	<u>\$11,987</u>	

TOTAL TAX DEDUCTION \$ 1,234,567

STATE OF TEXAS
 DEPARTMENT OF TRANSPORTATION
 TEXAS STATE HIGHWAY DEPARTMENT

Section	Quantity	Unit	Amount
1.000	1.000	yd	1.000
2.000	2.000	yd	2.000
3.000	3.000	yd	3.000
4.000	4.000	yd	4.000
5.000	5.000	yd	5.000
6.000	6.000	yd	6.000
7.000	7.000	yd	7.000
8.000	8.000	yd	8.000
9.000	9.000	yd	9.000
10.000	10.000	yd	10.000
11.000	11.000	yd	11.000
12.000	12.000	yd	12.000
13.000	13.000	yd	13.000
14.000	14.000	yd	14.000
15.000	15.000	yd	15.000
16.000	16.000	yd	16.000
17.000	17.000	yd	17.000
18.000	18.000	yd	18.000
19.000	19.000	yd	19.000
20.000	20.000	yd	20.000
21.000	21.000	yd	21.000
22.000	22.000	yd	22.000
23.000	23.000	yd	23.000
24.000	24.000	yd	24.000
25.000	25.000	yd	25.000
26.000	26.000	yd	26.000
27.000	27.000	yd	27.000
28.000	28.000	yd	28.000
29.000	29.000	yd	29.000
30.000	30.000	yd	30.000
31.000	31.000	yd	31.000
32.000	32.000	yd	32.000
33.000	33.000	yd	33.000
34.000	34.000	yd	34.000
35.000	35.000	yd	35.000
36.000	36.000	yd	36.000
37.000	37.000	yd	37.000
38.000	38.000	yd	38.000
39.000	39.000	yd	39.000
40.000	40.000	yd	40.000
41.000	41.000	yd	41.000
42.000	42.000	yd	42.000
43.000	43.000	yd	43.000
44.000	44.000	yd	44.000
45.000	45.000	yd	45.000
46.000	46.000	yd	46.000
47.000	47.000	yd	47.000
48.000	48.000	yd	48.000
49.000	49.000	yd	49.000
50.000	50.000	yd	50.000
51.000	51.000	yd	51.000
52.000	52.000	yd	52.000
53.000	53.000	yd	53.000
54.000	54.000	yd	54.000
55.000	55.000	yd	55.000
56.000	56.000	yd	56.000
57.000	57.000	yd	57.000
58.000	58.000	yd	58.000
59.000	59.000	yd	59.000
60.000	60.000	yd	60.000
61.000	61.000	yd	61.000
62.000	62.000	yd	62.000
63.000	63.000	yd	63.000
64.000	64.000	yd	64.000
65.000	65.000	yd	65.000
66.000	66.000	yd	66.000
67.000	67.000	yd	67.000
68.000	68.000	yd	68.000
69.000	69.000	yd	69.000
70.000	70.000	yd	70.000
71.000	71.000	yd	71.000
72.000	72.000	yd	72.000
73.000	73.000	yd	73.000
74.000	74.000	yd	74.000
75.000	75.000	yd	75.000
76.000	76.000	yd	76.000
77.000	77.000	yd	77.000
78.000	78.000	yd	78.000
79.000	79.000	yd	79.000
80.000	80.000	yd	80.000
81.000	81.000	yd	81.000
82.000	82.000	yd	82.000
83.000	83.000	yd	83.000
84.000	84.000	yd	84.000
85.000	85.000	yd	85.000
86.000	86.000	yd	86.000
87.000	87.000	yd	87.000
88.000	88.000	yd	88.000
89.000	89.000	yd	89.000
90.000	90.000	yd	90.000
91.000	91.000	yd	91.000
92.000	92.000	yd	92.000
93.000	93.000	yd	93.000
94.000	94.000	yd	94.000
95.000	95.000	yd	95.000
96.000	96.000	yd	96.000
97.000	97.000	yd	97.000
98.000	98.000	yd	98.000
99.000	99.000	yd	99.000
100.000	100.000	yd	100.000

These items are to be furnished by the contractor under contract with the State of Texas, Department of Transportation, Texas State Highway Department, and shall be subject to the terms and conditions of the contract.

Sierra County
SCHEDULE OF DEPOSITORY COLLATERAL
For the Fiscal Year Ended June 30, 2008

	<u>Bank of the Southwest</u>	<u>State National Bank</u>	<u>First Savings Bank</u>
Checking	\$ 430,456	\$ 15,681	
Repurchase	880,648	408,156	
Savings		50,000	
Certificates of deposit	<u>190,000</u>	<u>100,000</u>	<u>60,255</u>
Total on deposit	\$ 1,501,104	\$ 573,837	\$ 60,255
Less: FDIC/SPIC insurance	<u>(200,000)</u>	<u>(165,681)</u>	<u>(60,255)</u>
Total uninsured public funds	<u>\$ 1,301,104</u>	<u>\$ 408,156</u>	<u>\$ -</u>
102% collateralization requirement	\$ 898,261	\$ 416,319	\$ -
50% collateralization requirement (Section 6-10-17 NMSA)	<u>201,421</u>	<u>-</u>	<u>-</u>
Total collateralization requirement	<u>\$ 1,099,682</u>	<u>\$ 416,319</u>	<u>\$ -</u>
Pledged Securities:			
FHLB Letter of Credit 7/9/07	\$ 150,000		
FHLB Letter of Credit 5/18/09	450,000		
FNMA #089416 4/1/29	22,629		
FHLMC 2/3/11		510,570	
FNMA ARM #113750 4/1/16		52,842	
GNMA Pool ARM #8308 1/20/18		36,143	
Hutto TX CTFS 448474BK1 8/1/08		10,007	
FNMA ARM #97512 6/1/20		2,567	
FNMA ARM #127314 8/1/20		26,364	
FNMA ARM #127314 8/1/20		3,196	
FG #M90843 31282U5C7 9/1/08		10,007	
FN CMT#97512 31363SKZ6 6/1/20			
FN NACRI#127314 31365GK31 8/1/20			
FN NACRI#127314 31365GK31 8/1/20			
Total pledged securities	<u>\$ 622,629</u>	<u>\$ 651,696</u>	<u>\$ -</u>
Pledged securities over (under) requirement	<u>\$ (477,053)</u>	<u>\$ 235,377</u>	<u>\$ -</u>

Securities pledged are held by the Federal Home Loan Bank in Irving, TX. ; First Financial in El Paso, TX. and First National Bank in Pierre, SD. Safekeeping receipts are held by the County.

<u>Edward Jones</u>	<u>Wachovia</u>	<u>Total</u>
\$ 9,540		\$ 455,677
		1,288,804
<u>65,353</u>	<u>57,231</u>	50,000
		<u>472,839</u>
\$ 74,893	\$ 57,231	\$ 2,267,320
<u>(74,893)</u>	<u>(57,231)</u>	<u>(558,060)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,709,260</u>
\$ -	\$ -	\$ 1,314,580
-	-	<u>201,421</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,516,001</u>
\$ -	\$ -	\$ 150,000
		450,000
		22,629
		510,570
		52,842
		36,143
		10,007
		2,567
		26,364
		3,196
		10,007
		-
		-
		-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,274,325</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (241,676)</u>

Year	Month	Day	Time
1980	1	1	10:00
1980	1	2	10:00
1980	1	3	10:00
1980	1	4	10:00
1980	1	5	10:00
1980	1	6	10:00
1980	1	7	10:00
1980	1	8	10:00
1980	1	9	10:00
1980	1	10	10:00
1980	1	11	10:00
1980	1	12	10:00
1980	1	13	10:00
1980	1	14	10:00
1980	1	15	10:00
1980	1	16	10:00
1980	1	17	10:00
1980	1	18	10:00
1980	1	19	10:00
1980	1	20	10:00
1980	1	21	10:00
1980	1	22	10:00
1980	1	23	10:00
1980	1	24	10:00
1980	1	25	10:00
1980	1	26	10:00
1980	1	27	10:00
1980	1	28	10:00
1980	1	29	10:00
1980	1	30	10:00
1980	1	31	10:00

Sierra County
SCHEDULE OF INDIVIDUAL DEPOSIT ACCOUNTS AND INVESTMENTS
 For the Fiscal Year Ended June 30, 2008

	<u>Type of Account</u>	<u>Bank Balance</u>	<u>Reconciled Balance</u>
<u>Bank of the Southwest</u>			
General	Checking	\$ 400,080	\$ 215,516
Repurchase	Checking	880,648	880,648
Commissary	Checking	11,301	11,113
Treasurer	CD	95,000	95,000
Treasurer	CD	95,000	95,000
Treasurer	Money Market	19,075	19,075
Total Bank of the Southwest		<u>\$ 1,501,104</u>	<u>\$ 1,316,352</u>
<u>Compass Bank</u>			
Treasurer	Savings	\$ 50,000	\$ 50,000
Treasurer	Money Market	15,681	15,681
Treasurer	CD	100,000	100,000
Treasurer	Sweep	408,156	408,156
Total State National Bank		<u>\$ 573,837</u>	<u>\$ 573,837</u>
<u>First Savings Bank</u>			
Treasurer	CD	\$ 60,255	\$ 60,255
<u>Wachovia Securities</u>			
Treasurer	Gov't MM	\$ 270,493	\$ 270,493
Treasurer	CD's	57,231	57,231
Treasurer	GNMA	209,912	209,912
Total Wachovia Securities		<u>\$ 537,636</u>	<u>\$ 537,636</u>
<u>New Mexico Finance Authority</u>			
Courthouse & Detention Center Renovations	Trust	\$ 26,955	\$ 26,955
Lakeshore Fire Pumper	Trust	359	359
Lakeshore Fire Station	Trust	157	157
Winston Fire Station	Trust	687	687
Arrey/Derry Fire Station	Trust	1,272	1,272
Caballo Fire Truck	Trust	499	499
County Courthouse Renovations	Trust	2,983	2,983
Las Palomas Fire Department	Trust	371	371
Hospital GRT	Trust	158,856	158,856
Total New Mexico Finance Authority		<u>\$ 192,139</u>	<u>\$ 192,139</u>

1998-1999
 Department of Health and Human Services
 Office of the Inspector General
 Annual Report

Category	Item	Quantity	Unit Price	Total Value
Medical Services	Medical Services	100,000	\$1.00	\$100,000
	Medical Services	200,000	\$1.00	\$200,000
	Medical Services	300,000	\$1.00	\$300,000
	Medical Services	400,000	\$1.00	\$400,000
Medical Supplies	Medical Supplies	100,000	\$1.00	\$100,000
	Medical Supplies	200,000	\$1.00	\$200,000
	Medical Supplies	300,000	\$1.00	\$300,000
	Medical Supplies	400,000	\$1.00	\$400,000
Medical Equipment	Medical Equipment	100,000	\$1.00	\$100,000
	Medical Equipment	200,000	\$1.00	\$200,000
	Medical Equipment	300,000	\$1.00	\$300,000
	Medical Equipment	400,000	\$1.00	\$400,000
Medical Personnel	Medical Personnel	100,000	\$1.00	\$100,000
	Medical Personnel	200,000	\$1.00	\$200,000
	Medical Personnel	300,000	\$1.00	\$300,000
	Medical Personnel	400,000	\$1.00	\$400,000
Medical Facilities	Medical Facilities	100,000	\$1.00	\$100,000
	Medical Facilities	200,000	\$1.00	\$200,000
	Medical Facilities	300,000	\$1.00	\$300,000
	Medical Facilities	400,000	\$1.00	\$400,000
Medical Administration	Medical Administration	100,000	\$1.00	\$100,000
	Medical Administration	200,000	\$1.00	\$200,000
	Medical Administration	300,000	\$1.00	\$300,000
	Medical Administration	400,000	\$1.00	\$400,000
Medical Research	Medical Research	100,000	\$1.00	\$100,000
	Medical Research	200,000	\$1.00	\$200,000
	Medical Research	300,000	\$1.00	\$300,000
	Medical Research	400,000	\$1.00	\$400,000
Medical Education	Medical Education	100,000	\$1.00	\$100,000
	Medical Education	200,000	\$1.00	\$200,000
	Medical Education	300,000	\$1.00	\$300,000
	Medical Education	400,000	\$1.00	\$400,000
Medical Information Systems	Medical Information Systems	100,000	\$1.00	\$100,000
	Medical Information Systems	200,000	\$1.00	\$200,000
	Medical Information Systems	300,000	\$1.00	\$300,000
	Medical Information Systems	400,000	\$1.00	\$400,000
Medical Quality Improvement	Medical Quality Improvement	100,000	\$1.00	\$100,000
	Medical Quality Improvement	200,000	\$1.00	\$200,000
	Medical Quality Improvement	300,000	\$1.00	\$300,000
	Medical Quality Improvement	400,000	\$1.00	\$400,000
Medical Regulatory Affairs	Medical Regulatory Affairs	100,000	\$1.00	\$100,000
	Medical Regulatory Affairs	200,000	\$1.00	\$200,000
	Medical Regulatory Affairs	300,000	\$1.00	\$300,000
	Medical Regulatory Affairs	400,000	\$1.00	\$400,000
Medical Public Health	Medical Public Health	100,000	\$1.00	\$100,000
	Medical Public Health	200,000	\$1.00	\$200,000
	Medical Public Health	300,000	\$1.00	\$300,000
	Medical Public Health	400,000	\$1.00	\$400,000
Medical International Health	Medical International Health	100,000	\$1.00	\$100,000
	Medical International Health	200,000	\$1.00	\$200,000
	Medical International Health	300,000	\$1.00	\$300,000
	Medical International Health	400,000	\$1.00	\$400,000

Sierra County
**SCHEDULE OF INDIVIDUAL DEPOSIT ACCOUNTS
AND INVESTMENTS (CONCLUDED)**
For the Fiscal Year Ended June 30, 2008

	<u>Type of Account</u>	<u>Bank Balance</u>	<u>Reconciled Balance</u>
<u>Edward Jones</u>			
Treasurer	Money Market	\$ 9,540	\$ 9,540
Treasurer	CD	65,353	65,353
Total Edward Jones		<u>\$ 74,893</u>	<u>\$ 74,893</u>
<u>Bank of Albuquerque</u>			
Arrey/Derry Fire Department	Trust	\$ 16,773	\$ 16,773
Arrey/Derry Fire Department	Trust	12,164	12,164
Hospital Trust	Trust	159,786	159,786
Lakeshore Fire Department	Trust	766	766
Detention Center Trust	Trust	237	237
Courthouse & Detention Center Renovations	Trust	2,538,280	2,538,280
Courthouse & Detention Center Renovations	Trust	331,439	331,439
Flood Vehicle	Trust	26,776	26,776
Administration Building Renovation	Trust	25,962	25,962
Total Bank of Albuquerque		<u>\$ 3,112,183</u>	<u>\$ 3,112,183</u>
Total cash and investments		<u>\$ 6,052,047</u>	<u>\$ 5,867,295</u>
Cash on hand			<u>1,919</u>
			<u>\$ 5,869,214</u>

STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE
 DIVISION OF TAX SERVICES

Account Description	Amount	Balance	Debit	Credit
STATE TAXES	100.00	100.00		
INCOME TAX	200.00	200.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	150.00	150.00		
UNEMPLOYMENT TAX	75.00	75.00		
WAGE TAX	25.00	25.00		
STAMP TAX	10.00	10.00		
TOTAL TAXES	710.00	710.00		
OTHER TAXES	10.00	10.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	100.00	100.00		
TOTAL TAXES	400.00	400.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	50.00	50.00		
TOTAL TAXES	350.00	350.00		
STATE TAXES	100.00	100.00		
INCOME TAX	200.00	200.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	150.00	150.00		
UNEMPLOYMENT TAX	75.00	75.00		
WAGE TAX	25.00	25.00		
STAMP TAX	10.00	10.00		
TOTAL TAXES	710.00	710.00		
OTHER TAXES	10.00	10.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	100.00	100.00		
TOTAL TAXES	400.00	400.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	50.00	50.00		
TOTAL TAXES	350.00	350.00		
STATE TAXES	100.00	100.00		
INCOME TAX	200.00	200.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	150.00	150.00		
UNEMPLOYMENT TAX	75.00	75.00		
WAGE TAX	25.00	25.00		
STAMP TAX	10.00	10.00		
TOTAL TAXES	710.00	710.00		
OTHER TAXES	10.00	10.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	100.00	100.00		
TOTAL TAXES	400.00	400.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	50.00	50.00		
TOTAL TAXES	350.00	350.00		
STATE TAXES	100.00	100.00		
INCOME TAX	200.00	200.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	150.00	150.00		
UNEMPLOYMENT TAX	75.00	75.00		
WAGE TAX	25.00	25.00		
STAMP TAX	10.00	10.00		
TOTAL TAXES	710.00	710.00		
OTHER TAXES	10.00	10.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	100.00	100.00		
TOTAL TAXES	400.00	400.00		
INCOME TAX	150.00	150.00		
SALES TAX	50.00	50.00		
PROPERTY TAX	50.00	50.00		
TOTAL TAXES	350.00	350.00		

Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS
For the Fiscal Year Ended June 30, 2008

97-059

Participants The City of Truth or Consequences
The Village of Williamsburg
Sierra County

Responsible party The City of Truth or Consequences
The Village of Williamsburg
Sierra County

Description To provide adequate and appropriate hospital facilities.

Dates of agreement Indefinitely until terminated by parties.

Amount of project Unknown

Agency contribution Gross receipts intercept agreement for 47.5% of ownership.

Audit responsibility Sierra Vista Hospital
The City of Truth or Consequences
The Village of Williamsburg
Sierra County

JPA 2000-2001

Participants Sierra County Commission
Sierra County Sheriff
The Village of Williamsburg

Responsible party Sierra County Commission
Sierra County Sheriff
The Village of Williamsburg

Description To assign the use of any existing Law Enforcement equipment owned by the Village to the Sheriff Department to be used in providing law enforcement protection.

GENERAL INSTRUCTIONS
FOR THE PREPARATION OF THE
ANNUAL REPORT OF THE BOARD OF DIRECTORS

Section	Instructions
1. Introduction	State the purpose of the report and the scope of the information presented.
2. Financial Statements	Provide a clear and concise summary of the financial statements, including the balance sheet, income statement, and cash flow statement.
3. Management Discussion and Analysis	Discuss the company's performance, including the results of operations, financial condition, and liquidity. Provide a detailed analysis of the company's financial performance and the factors that have influenced it.
4. Risk Factors	Identify the major risks that could affect the company's future performance, including market risks, credit risks, and operational risks.
5. Environmental and Social Information	Provide information on the company's environmental and social performance, including its policies, procedures, and initiatives.
6. Corporate Governance	Describe the company's corporate governance structure, including the roles and responsibilities of the board of directors, management, and other key personnel.
7. Other Information	Provide any other information that is relevant to the company's performance and financial condition, including information on the company's business strategy, competitive position, and future prospects.

Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS (continued)
 For the Fiscal Year Ended June 30, 2008

Dates of agreement	Ongoing
Amount of project	Unknown
Agency contribution	Any costs for regular and standard maintenance of vehicles and equipment.
Audit responsibility	Sierra County

Elephant Butte

Participants	Sierra County Commission Sierra County Sherriff City of Elephant Butte
Responsible party	Sierra County Commission Sierra County Sherriff City of Elephant Butte
Description	Provide law enforcement protection for the City of Elephant Butte.
Dates of agreement	Ongoing
Amount of project	City Elephant Butte will pay the sherriff's office \$20,600.00
Agency contribution	Unknown
Audit responsibility	Sierra County

DAC JPA 2K-0148

Participants	Sierra County Dona Ana County
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Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS (continued)
 For the Fiscal Year Ended June 30, 2008

Responsible party	Sierra County Dona Ana County
Description	For the purpose of constructing a portion of a roadway withing both counties boundaries known as Kite Road.
Dates of agreement	Indefinite, can be terminated with 30 days notice.
Amount of project	Unknown
Agency contribution	Unknown
Audit responsibility	Sierra County Dona Ana County
JPA 79-026	
Participants	Sierra County Valencia County
Responsible party	Sierra County Valencia County
Description	Valencia County will provide incarceration services to male juveniles from Sierra County.
Dates of agreement	Indefinite
Amount of project	Sierra County shall pay Valencia County \$65 per day per juvenile.
Agency contribution	Sierra County shall pay Valencia County \$65 per day per juvenile.
Audit responsibility	Valencia County

Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS (continued)
 For the Fiscal Year Ended June 30, 2008

JPA 79-521, 23-115

Participants	Sierra County State of New Mexico Energy, Minerals and Natural Resources Department
Responsible party	Sierra County State of New Mexico Energy, Minerals and Natural Resources Department
Description	Wildfire suppression.

Dates of agreement	Indefinite
--------------------	------------

Amount of project	Unknown
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Agency contribution	Unknown
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Audit responsibility	Sierra County
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Prisoner Care

Participants	Sierra County Sierra County Sherriff City of Truth or Consequences
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Responsible party	Sierra County Sierra County Sherriff City of Truth or Consequences
-------------------	--

Description	Housing and care of adult prisoners.
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Dates of agreement	Indefinite
--------------------	------------

State County
 REPORT OF DEBT PAYING ABILITIES (continued)
 For the Fiscal Year Ended June 30, 2018

DEBT TO BE PAID	DEBT TO BE PAID
1. Indentures	State County The amount of the debt is \$100,000,000.00
2. Bonds payable	State County The amount of the debt is \$50,000,000.00
3. Accounts payable	State County The amount of the debt is \$10,000,000.00
4. Notes payable	State County The amount of the debt is \$20,000,000.00
5. Other debt	State County The amount of the debt is \$10,000,000.00
6. Total debt	\$190,000,000.00
7. Total debt	\$190,000,000.00
8. Total debt	\$190,000,000.00
9. Total debt	\$190,000,000.00
10. Total debt	\$190,000,000.00

Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS (continued)
 For the Fiscal Year Ended June 30, 2008

Amount of project The City of Truth or Consequences shall pay Sierra County \$45 per day per prisoner.

Agency contribution Unknown

Audit responsibility Sierra County

Luna County

Participants Sierra County
 Luna County

Responsible party Sierra County
 Luna County

Description To provide for the use of the Luna County Juvenile Detention Facility to detain juveniles referred for detention from Sierra County.

Dates of agreement Ongoing

Amount of project Sierra County shall pay \$85 per day per juvenile.

Agency contribution Sierra County shall pay \$85 per day per juvenile.

Audit responsibility Sierra County
 Luna County

Road Maintenance

Participants Sierra County
 City of Elephant Butte

Responsible party Sierra County
 City of Elephant Butte

RESOLUTION NO. 10177 (PARTIAL) (AMENDED)
FOR THE YEAR ENDING 2010

The City of Northridge is pleased to announce that the following

positions are vacant:

Assistant

City Manager

City Clerk

City Treasurer

City Engineer

City Attorney

City Planner

City Auditor

The City of Northridge is pleased to announce that the following

positions are vacant:

City Manager

City Treasurer

City Clerk

City Auditor

City Engineer

City Attorney

City Planner

City Auditor

City Clerk

City Auditor

City Engineer

City Auditor

Sierra County
SCHEDULE OF JOINT POWERS AGREEMENTS (concluded)
For the Fiscal Year Ended June 30, 2008

Description	Road and street maintenance with the incorporated boundaries of the City of Elephant Butte.
Dates of agreement	Ongoing
Amount of project	\$6,000 in equal quarterly payments.
Agency contribution	Cost of road and street maintenance.
Audit responsibility	Sierra County City of Elephant Butte

UNIVERSITY OF CALIFORNIA, BERKELEY
DEPARTMENT OF CHEMISTRY
BERKELEY, CALIFORNIA 94720-1080

Dear Sirs,

I am pleased to inform you that your application for admission to the Ph.D. program in Chemistry for the fall semester of 1997 has been accepted. You will receive a letter from the Registrar regarding your enrollment in the program.

Your admission is contingent upon your successful completion of the following requirements:

- 1. Submission of a completed application form and fee.
- 2. Submission of two letters of recommendation.
- 3. Submission of a statement of purpose.
- 4. Submission of a transcript from your undergraduate institution showing a minimum cumulative GPA of 3.0 (B average).

If you have any questions regarding your admission, please contact the Department of Chemistry, Room 1080, Berkeley, CA 94720. We look forward to your arrival on campus in the fall.

Sincerely,
Dr. [Name]

Sierra County
TAX ROLL RECONCILIATION
For the Fiscal Year Ended June 30, 2008

Property taxes receivable, July 1, 2007	\$ 787,342
Net taxes charged to the Treasurer for 2008	5,585,079
Collections/Distributions/Changes	<u>(5,383,918)</u>
Property taxes receivable, June 30, 2008	<u>\$ 988,503</u>

Property taxes receivable by year:

2007	\$ 468,446
2006	160,904
2005	203,093
1998-2004	<u>156,060</u>
Total taxes receivable	<u>\$ 988,503</u>

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
INVESTMENT TAX CREDIT

2018-2019
2019-2020
2020-2021
2021-2022

2022-2023
2023-2024
2024-2025
2025-2026

The amount of the investment tax credit for the year 2018-2019 is \$1,000,000.00. The amount of the investment tax credit for the year 2019-2020 is \$1,000,000.00. The amount of the investment tax credit for the year 2020-2021 is \$1,000,000.00. The amount of the investment tax credit for the year 2021-2022 is \$1,000,000.00.

The amount of the investment tax credit for the year 2022-2023 is \$1,000,000.00. The amount of the investment tax credit for the year 2023-2024 is \$1,000,000.00. The amount of the investment tax credit for the year 2024-2025 is \$1,000,000.00. The amount of the investment tax credit for the year 2025-2026 is \$1,000,000.00.

Total investment tax credit for the period 2018-2026 is \$6,000,000.00.

Sierra County
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2008

	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Direct:			
Distribution of Receipts	15.227	N/A	\$ 17,401
Passed through NM Energy, Minerals and Natural Resources Department:			
Wildland Urban Interface	15.228	GDA051038	<u>1,170</u>
Total U.S. Department of the Interior			<u>\$ 18,571</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Direct:			
Schools and Roads-Grants to States	10.665	N/A	<u>\$ 26,336</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Direct:			
Assistance to firefighters	97.044	N/A	<u>\$ 591,475</u>
Total expenditures of federal awards			<u><u>\$ 636,382</u></u>

See the accompanying notes to Schedule of Expenditures of Federal Awards.

Number	Area (Acres)	Value (£)
1	100	1000
2	200	2000
3	300	3000
4	400	4000
5	500	5000
6	600	6000
7	700	7000
8	800	8000
9	900	9000
10	1000	10000
11	1100	11000
12	1200	12000
13	1300	13000
14	1400	14000
15	1500	15000
16	1600	16000
17	1700	17000
18	1800	18000
19	1900	19000
20	2000	20000
21	2100	21000
22	2200	22000
23	2300	23000
24	2400	24000
25	2500	25000
26	2600	26000
27	2700	27000
28	2800	28000
29	2900	29000
30	3000	30000
31	3100	31000
32	3200	32000
33	3300	33000
34	3400	34000
35	3500	35000
36	3600	36000
37	3700	37000
38	3800	38000
39	3900	39000
40	4000	40000
41	4100	41000
42	4200	42000
43	4300	43000
44	4400	44000
45	4500	45000
46	4600	46000
47	4700	47000
48	4800	48000
49	4900	49000
50	5000	50000

STATEMENT OF RECEIPTS

Year	Receipts (£)
1907	10000
1908	11000
1909	12000
1910	13000
1911	14000
1912	15000
1913	16000
1914	17000
1915	18000
1916	19000
1917	20000
1918	21000
1919	22000
1920	23000
1921	24000
1922	25000
1923	26000
1924	27000
1925	28000
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2091	194000
2092	195000
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2094	197000
2095	198000
2096	199000
2097	200000
2098	201000
2099	202000
2100	203000

Sierra County
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Fiscal Year Ended June 30, 2008

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Sierra County, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2 Insurance

The County had the following insurance coverages during the year ended June 30, 2008:

Worker's Compensation	Unlimited
Employer's Liability	\$1,050,000
Personal Injury:	
Per person	\$ 400,000
Per occurrence	\$ 750,000
Per Occurrence Property Damage	\$ 100,000
Auto Liability	Limits
Auto Physical Damage	Per Auto

STATE OF TEXAS
COUNTY OF [illegible]

Page 1 of 1

The undersigned, [illegible], do hereby certify that the within and foregoing is a true and correct copy of the original as the same appears in the records of the County Clerk of this County, Texas.

Page 2

The County Clerk of this County, Texas, do hereby certify that the within and foregoing is a true and correct copy of the original as the same appears in the records of the County Clerk of this County, Texas.

Subscribed and sworn to before me this [illegible] day of [illegible] 19[illegible].

My Commission Expires [illegible]

Sierra County
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2008

Findings – Financial Statement Audit

	<u>Finding</u>	<u>Current Status</u>
07-1	Landfill postclosure costs have not been calculated	Repeated
07-2	Actual expenditures exceeded budgetary authority	Resolved
07-3	Purchases made without appropriate authorization	Resolved
07-4	Property tax schedule not presented in accordance with SAO Rule 2.2.2.12D	Repeated
07-5	Employee documentation not on file	Resolved
07-6	Bank of the Southwest depository collateral insufficient	Repeated

FEDERAL BUREAU OF INVESTIGATION
 DEPARTMENT OF JUSTICE
 MEMORANDUM FOR THE DIRECTOR

Date: 10/15/68

TO: SAC, [illegible]

FROM: [illegible]

Subject: [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

MIKE STONE, C.P.A.
LINDA STONE McGEE, C.P.A.
KAY STONE, C.P.A.
JARROD MASON, C.P.A.

KELLEY WYATT, C.P.A.

1311 N. GRANT ST.
P.O. BOX 2828
SILVER CITY, NEW MEXICO 88062
TELEPHONE (575) 388-1777
(575) 538-3795
FAX (575) 388-5040
E-MAIL: stonemcgee@qwest.net

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

Hector H. Balderas, State Auditor
and
Board of Commissioners
Sierra County
Truth or Consequences, New Mexico

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sierra County as of and for the year ended June 30, 2008, which collectively comprise Sierra County's basic financial statements and have issued our report thereon dated November 6, 2008. We have also audited the financial statements of each of the County's nonmajor governmental and enterprise funds presented as other supplementary information as of and for the year ended June 30, 2008 and have issued our report thereon dated November 12, 2008. The report on the business-type activities was qualified because of inadequate records relating to landfill closure costs. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Sierra County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sierra County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sierra County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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



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misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Sierra County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of Sierra County's financial statements that is more than inconsequential will not be prevented or detected by Sierra County's internal control. We consider deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. The findings are identified in the accompanying Schedule of Findings as 07-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Sierra County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly would not necessarily disclose all significant deficiencies that are also considered material weaknesses. However, we believe the significant deficiency described above is a material weakness.

Compliance And Other Matters

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

We noted certain matters that are required to be reported under *Government Auditing Standards January 2007 Revision* paragraphs 5.14 and 5.16 and Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and questioned costs as findings 07-4 and 07-6.

Sierra 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 Sierra County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the organization, the New Mexico State Auditor, the New Mexico Legislature, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Stone, McGee & Co., CPAs

November 12, 2008

Stone, McGee & Co.
Certified Public Accountants



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Hector H. Balderas, State Auditor
and
Board of Commissioners
Sierra County
Truth or Consequences, New Mexico

Compliance

We have audited the compliance of the Sierra County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Sierra County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Sierra County's management. Our responsibility is to express an opinion on Sierra County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sierra County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Sierra County's compliance with those requirements.

In our opinion, Sierra County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.



1980-1981

Annual Report of the National Bureau of Standards

1. Introduction
2. Administration
3. Research and Development
4. Standards and Measurements
5. Public Service
6. Financial Summary

RESEARCH AND DEVELOPMENT

The research and development activities of the NBS are organized into several major areas. These include: (1) Fundamental Research, (2) Applied Research, (3) Development of New Standards, and (4) Development of New Measurement Techniques. The primary objective of these activities is to advance the state of the art in the physical and chemical sciences and to provide the scientific and technical community with the most accurate and reliable data available.

In the area of fundamental research, the NBS has made significant contributions to the understanding of the properties of matter and the behavior of atoms and molecules. This work has been carried out in a number of laboratories, including the National Institute of Standards and Technology (NIST) and the National Institute of Environmental Health Sciences (NIEHS).

The NBS has also been instrumental in the development of new standards and measurement techniques. This work has been carried out in a number of laboratories, including the National Institute of Standards and Technology (NIST) and the National Institute of Environmental Health Sciences (NIEHS). The NBS has been instrumental in the development of new standards and measurement techniques for a wide variety of physical and chemical quantities.

The NBS has also been instrumental in the development of new measurement techniques for a wide variety of physical and chemical quantities. This work has been carried out in a number of laboratories, including the National Institute of Standards and Technology (NIST) and the National Institute of Environmental Health Sciences (NIEHS).

Internal Control Over Compliance

The management of Sierra County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Sierra County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Sierra County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the organization, the New Mexico State Auditor, the New Mexico Legislature, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Stone, McGee & Co., CPAs

November 12, 2008

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Sierra County
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2008

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of Sierra County. The report was qualified for insufficient records pertaining to landfill post-closure costs.
2. One significant deficiency disclosed during the audit of the financial statements is reported in the "Findings – Financial Statement Audit" section of this report. This significant deficiency is reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Sierra County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs expresses an unqualified opinion on all major programs.
6. No audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 were noted during the audit.
7. The programs tested as major programs included: Assistance to Firefighters, CFDA No. 97.044.
8. The threshold used for distinguishing between Type A and Type B programs was \$300,000.
9. Sierra County did not qualify as a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCIES

07-1 Landfill Postclosure Costs

Condition – The County has not performed the required calculations relating to the costs of providing postclosure care for the currently operating landfill.

Criteria – Generally accepted accounting principles require that landfill closure and postclosure costs be estimated and recognized on an ongoing basis as the remaining life of the landfill declines.

STATEMENT OF REVENUES AND EXPENSES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

REVENUES

The revenues reported herein are derived from the various sources of State funds. The total amount of revenues reported herein is \$1,000,000.

The revenues reported herein are derived from the various sources of State funds. The total amount of revenues reported herein is \$1,000,000.

The revenues reported herein are derived from the various sources of State funds. The total amount of revenues reported herein is \$1,000,000.

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The revenues reported herein are derived from the various sources of State funds. The total amount of revenues reported herein is \$1,000,000.

The revenues reported herein are derived from the various sources of State funds. The total amount of revenues reported herein is \$1,000,000.

EXPENSES

PERSONNEL

The personnel expenses reported herein are derived from the various sources of State funds. The total amount of personnel expenses reported herein is \$1,000,000.

The personnel expenses reported herein are derived from the various sources of State funds. The total amount of personnel expenses reported herein is \$1,000,000.

Effect – The County’s financial statements do not include the estimated postclosure costs, and the methods of funding such costs has not been considered.

Cause – The County has not contracted the appropriate study to determine postclosure costs, and cannot readily estimate such costs without outside consultation.

Recommendation – We recommend that the County commission the appropriate landfill closure study, and that the costs be recognized in accordance with generally accepted accounting principles.

Agency response – The study has been commissioned, and should be complete in time to appropriately recognize landfill closure costs during the 2008-2009 fiscal year.

OTHER INSTANCES OF NONCOMPLIANCE

07-4 Property Tax Schedule

Condition – The County Treasurer’s property tax schedule does not include ten years of information in the format required by the New Mexico State Auditor.

Criteria – Section 2.2.2.12D(2) of NMAC 2008 requires that property tax information be presented in a specific format.

Effect – The County has not complied with 2.2.2 NMAC 2007, and records related to amounts due to other taxing entities is not available in a by-year format.

Cause – The County has been unable to compile the information in the requested format.

Recommendation – We recommend that the County attempt to compile the information in the format required by the New Mexico State Auditor.

Agency Response – The recommendation will be adopted, subject to manpower availability.

07-6 Depository Collateral

Condition – The depository collateral pledged by Bank of the Southwest was insufficient to comply with Section 6-10-17 NMSA 1978. The accounts were under collateralized by \$477,053.

Criteria – Section 6-10-17 NMSA 1978 requires that collateral be pledged in an amount not less than 50% of the amount of the government’s deposits. It further requires that repurchase agreements be collateralized at 102%.

Effect – The County is not in compliance with New Mexico Statutes, and there is an increased custodial credit risk in the event of bank failure.

1984 - The Board of Directors has approved the proposed amendments to the Charter of the Corporation and the Bylaws of the Corporation.

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ARTICLE IV - FINANCIAL STATEMENTS

Section 1.01 - Fiscal Year

The fiscal year of the Corporation shall be the calendar year ending on December 31st of each year.

The Board of Directors shall have the authority to change the fiscal year of the Corporation.

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Section 1.02 - Auditing

The Corporation shall cause its financial statements for each fiscal year to be audited by an independent certified public accountant.

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Cause – Bank of the Southwest does not consider “Sweep Accounts” to be repurchase accounts, and therefore not subject to the 102% collateralization requirement.

Recommendation – We recommend that the County Treasurer review depository collateral monthly to insure proper coverage of County deposits.

Agency Response – The procedure has been established, and reviews are being made on a monthly basis. The Bank of the Southwest will be contacted again, and if compliance is refused, the County will remove the deposits.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None

OTHER – FINANCIAL STATEMENT PREPARATION

The financial statements were prepared by Stone, McGee & Co., CPA'S with substantial help from County personnel.

EXIT CONFERENCE

The contents of this report were discussed November 12, 2008. Present at this exit conference were:

<u>Name</u>	<u>Title</u>	<u>Affiliation</u>
Walter C. Armijo	Commission Vice-Chairman	Sierra County
Jan Porter Carrejo	County Manager	Sierra County
Sandra K. Whitehead	County Treasurer	Sierra County
Michelle Chavez	Finance Director	Sierra County
Mike Stone	Shareholder	Stone, McGee & Co., C.P.A.'s

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