

STATE OF NEW MEXICO
EDDY COUNTY
ANNUAL FINANCIAL REPORT
JUNE 30, 2014

INTRODUCTORY SECTION

STATE OF NEW MEXICO
EDDY COUNTY
Official Roster
June 30, 2014

<u>Name</u>		<u>Title</u>
	Board of County Commissioners	
Tony Hernandez		Chairman
Susan Crockett.		Vice-Chair
John Volpato, Jr.		Member
Royce Pearson		Member
Glenn Collier		Member
	Elected Officials	
Darlene Rosprim		County Clerk
Terri Richards		County Treasurer
Gemma Ferguson		County Assessor
Scott London		County Sheriff
John Caraway		Probate Judge
	Administrative Officials	
Rick Rudometkin		County Manager
Roberta Smith		Finance Director

STATE OF NEW MEXICO

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Tim Keller
New Mexico State Auditor
The Office of Management and Budget
County Manager and County Commissioners
Eddy County
Carlsbad, New Mexico

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, the budgetary comparisons for the General Fund and major special revenue fund, and the aggregate remaining fund information of Eddy County, New Mexico (the County) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental funds and the budgetary comparisons for the major capital projects funds and all nonmajor funds, presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2014 as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the requirements of the New Mexico State Audit Rule 2.2.2 NMAC. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinions

We were not able to verify capital assets and the related accumulated depreciation for the County (primary government) at June 30, 2014. We were unable to determine these amounts through the use of alternative procedures and, as such, are unable to express an opinion on capital assets and the related accumulated depreciation as of June 30, 2014. The effect on assets on the governmental activities is not readily determinable. These circumstances apply only to the primary government.

Qualified Opinions

In our opinion, except for the effects of the lack of evidence verifying the amount of capital assets and accumulated depreciation of the primary government as described on the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2014, and respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County, as of June 30, 2014, and the respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the budget comparisons referred to above present fairly, in all material respects, the respective comparisons for the year then ended in conformity with the cash basis of accounting and more fully described in Note 1 to the financial statements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 12 through 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the County's basic financial statements, the discretely presented component unit, the combining and individual fund financial statements, and budgetary comparisons. The accompanying information listed as supporting Schedules I through V in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting compliance.

Johnson, Miller & Co.

Hobbs, New Mexico
January 29, 2015

State of New Mexico
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2014

This discussion and analysis of the County of Eddy's financial performance provides an overview of the County's financial activities for the fiscal year ending June 30, 2014. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of FY 2014 by \$156,763,197 (net position) for an increase of 18% over 2013. Of this amount, \$57,667,041 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$66,605,790 that is invested in capital assets net of related debt.
- In contrast to the government wide statements, the fund statements report a combined fund balance at year-end of \$89,996,305
- Eddy County has no General Obligation Bond indebtedness
- Eddy County has no Revenue Bond indebtedness.
- Eddy County does have two (2) Industrial Revenue Bonds for H.B. Potash, LLC and Intrepid Potash-New Mexico, LLC.
- Eddy County has seven lease purchase agreements for heavy equipment used at the Sandpoint Landfill of which four will come due in 2015 and three will come due in 2017.
- Oil and Gas production and equipment taxes increased from 2013 to 2014 from \$21,946,565 to \$25,707,181.
- Gasoline and motor vehicle taxes were down significantly from 2013 to 2014 due to indigent gross receipts being re-classified under gross receipts. Amounts were \$6,316,293 and 1,223,380 respectively.
- Gross receipts taxes were up significantly on the flip side from 2013 to 2014 due to re-classification of the indigent gross receipts. Amounts were \$10,170,950 and 16,935,402 respectively.
- Overall expenditures increased 2% to \$44,475,440
- Overall fund balance showed a 13% increase for 2014

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

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

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

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

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For the Year Ended June 30, 2014

governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because of the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. Types of funds include general fund, special revenue funds, capital projects funds, debt service funds, and special assessment funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of supplementary individual and combining schedules.

Proprietary Funds. These include internal service funds and enterprise funds. The County does not currently maintain any proprietary funds.

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

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

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

Government-wide Financial Analysis

As previously noted, net assets may serve over time as a useful indicator of a government's financial position. The County's governmental-wide assets exceeded liabilities by \$156,763,197 for the fiscal year ending June 30, 2014. The county did have deferred inflows of property tax revenue in the amount of \$934,772 for FY 2014 compared to FY 2013 which was \$2 million and \$141,988 in deferred grant revenue. The largest part of the County's net assets (approximately 42%) reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, and equipment) less any related debt used to acquire those assets, which is still outstanding. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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For the Year Ended June 30, 2014

The County's net assets for fiscal year ended June 30, 2013 and 2014 are summarized as follows.

EDDY COUNTY NET ASSETS		
	2013 (as restated)	2014
Current and Other Assets	\$84,264,388	93,926,369
Capital Assets (net of depreciation)	56,071,255	68,317,512
Total Assets	140,335,643	162,243,881
Current Liabilities	3,232,590	3,741,982
Long-Term Liabilities	2,156,750	1,738,702
Total Liabilities	5,389,340	5,480,684
Net Assets:		
Invested in capital assets, net of related debt	56,995,097	66,605,790
Restricted	53,923,297	57,667,041
Unrestricted	22,376,864	32,490,366
Total Net Assets	\$133,295,258	156,763,197

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

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Management Discussion and Analysis
For the Year Ended June 30, 2014

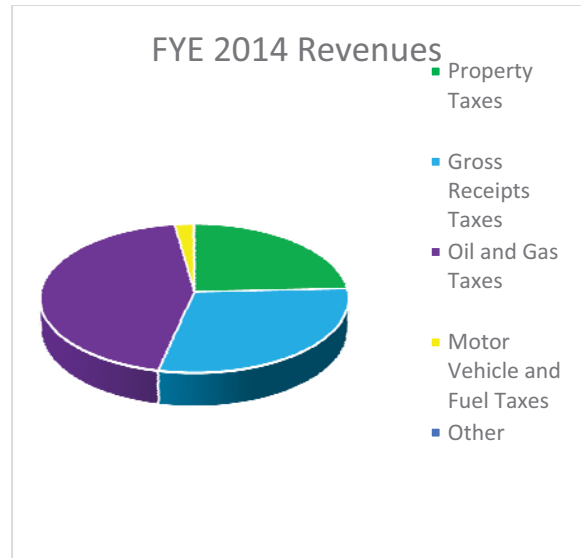
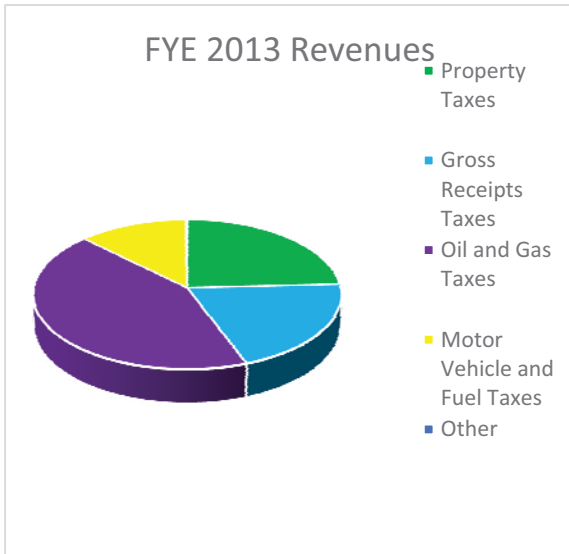
Changes in net assets. The County's total revenues for the current fiscal year were \$67.9 million. The total cost of all programs and services was \$44.5 million. The following table presents a summary of the changes in net assets for the fiscal years ended June 30, 2013 and June 30, 2014.

STATEMENT OF ACTIVITIES		
	Fiscal Year End June 30, 2013	Fiscal Year End June 30, 2014
Revenues:		
Program Revenues:		
Charges for Services	2,049,726	2,669,157
Operating Grants and Contributions	9,125,862	6,187,977
Capital Grants and Contributions	24,002	-
General Revenues:		
Property Tax	12,307,006	14,081,505
Gross Receipts Taxes	10,170,950	16,935,402
Oil and Gas Taxes	21,946,565	25,707,181
Motor Vehicle and Fuel Taxes	6,316,293	1,223,380
Other Taxes	103,458	65,287
Refund and Recoveries	129,519	5,101
Miscellaneous Revenue	632,571	873,709
Unrestricted Investment Earnings	185,941	197,559
Donated Assets	-	-
Gain (Loss) on Disposal of Capital Assets	(162,286)	(2,879)
Transfers	-	-
Total Revenues	62,829,607	67,943,379
Expenses:		
General Government	11,372,138	12,209,461
Public Safety	16,915,726	19,483,103
Public Works	7,568,194	5,660,690
Health and Welfare	6,354,196	7,106,857
Culture and Recreation	1,336,517	15,329
Interest on Long-Term Debt	44,308	-
Total Expenses	43,591,079	44,475,440
Changes in Net Assets	19,238,528	23,467,939

Governmental activity revenues increased in FY 2014 from \$62,829,607 in 2013 to \$67,943,379 in 2014; an increase of 8%. Key elements in the increase of governmental activities revenues are as follows:

- Gross receipts taxes increased in FY 2014, up from \$10.2 million in FY 2013 to \$16.9 million in 2014
- Oil and gas taxes increased in FY 2014, up \$3.8 million to 25.7 million, compared to FY 2013 at \$21.9 million
- Motor vehicle and fuel taxes decreased by \$5.1 million for FY 2014, down from \$6.3 million in FY 2013 to \$1.3 million in 2014.

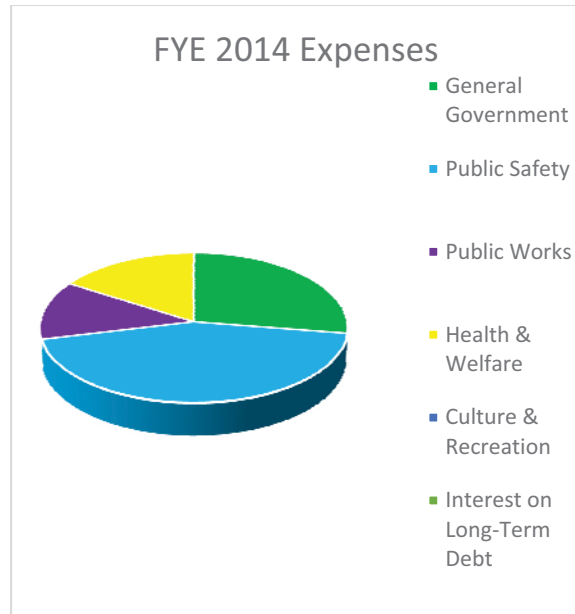
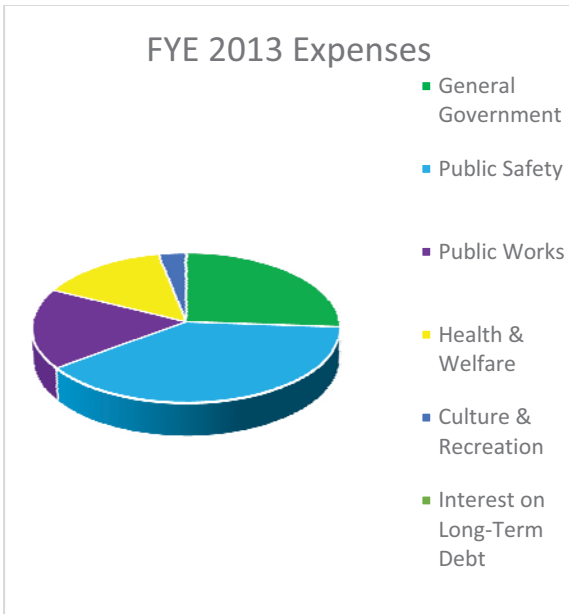
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Governmental activities expenses increased by approximately 2% from \$43.5 million in FY 2013 up to \$44.5 million in FY 2014. Key elements in the increase of governmental activities expenses are as follows:

- General governmental expenses increased by 7% from 11.4 million in FY 2013 to \$12.2 million in FY 2014. Increase is due to 21 new positions created in FY 2014
- Public safety expenses increased by approximately 15%, up to \$19.5 million in FY 2014 compared to \$17 million in FY 2013. Increases are due to new positions created and completed projects.
- Public works expenses decreased down to \$5.6 million in FY 2014 compared to the previous FY 2013 at 7.6 million.
- Health and welfare increased by 11% from \$6.4 million in FY 2013 to \$7.1 million in FY 2014.
- Culture and recreation decreased drastically by 99% from \$1.3 million in FY 2013 to \$15K in FY 2014. This was mainly due to re-classification and decrease in spending.
- Interest on long-term debt went from 44K to none.

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FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

At the end of the fiscal year 2014, the County's governmental funds reported combined ending fund balances of \$89,996,305 an increase of \$10.4 million over fiscal year 2013. The general fund's fund balance increased by 39% to \$32.8 million in FY 2014 compared to \$23.6 million in FY 2013. The reason for the increase was due to investments being higher than last year with a difference of \$9 million. Also, unassigned fund balance went from \$17 million in FY 2013 to \$25 million in FY 2014.

BUDGETARY HIGHLIGHTS – BUDGET TO ACTUAL

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

General Fund revenues exceeded budgetary estimates by \$5.1 million. General fund expenditures were less than budgetary estimates by \$3 million as of June 30, 2014 thus the County did not have to draw on existing fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental activities as of June 30, 2014 amounts to \$68,317,512 (net of accumulated depreciation). This investments in capital assets includes buildings and building improvements, infrastructure, equipment and furnishings and construction in progress.

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Major capital events during the fiscal year ending June 30, 2014 included the following:

- Eddy County Maintenance/Storage – The records storage facility was a \$1 million project that was started in FY 14 and completed in June 2014 at a cost of \$785,642
- Eddy County Sheriff’s Office Complex – Architect design of this project was ongoing during FY 13 on this \$8 million project. In FY 14 the project was still in progress and cost \$4,577,562 for the fiscal year. Completion of this project is scheduled for Q3 of FY 15.
- Loop Road Project – Work on the right-of-way continued during the year. Eddy County has a fund reserve for this project of \$21 million at the end of FY 14. Completion of this project will be 5+ years.
- North Eddy County Sub Office – Construction of the new \$3 million Artesia sub-office was started in FY 13 and was completed May 2014.
- Eddy County Fire Station – Happy Valley Volunteer Fire Department – Construction of the new Happy Valley Fire Station at a project cost of \$218,654 was started in Q1 of FY 14 with a completion period of Q2 of FY 15.
- Eddy County Fire Station – Riverside Volunteer Fire Department – Construction of the 2 bays and remodel of the Riverside Fire Station at a project cost of \$94,465 was started in Q1 of FY 14 with a completion period of Q3 in FY 15.
- Eddy County Fire Station – Otis Volunteer Fire Department – Construction of the 2 bays and remodel of the Otis Fire Station at a project cost of \$70,877 was started in Q1 of FY 14 with a completion period of Q2 of FY 15.
- Eddy County Detention Renovation – The detention kitchen renovation at a project cost of \$627,008 started in Q2 of FY 14 and expected to be completed Q1 of FY 15.
- Infrastructure – Several road projects were completed in FY 14 including Ash Street, Compress Rd., Fairgrounds Rd., White City, McDonald Steel Bridge, Longhorn Road and Duarte Rd.. with total costs of \$2.2 million.

Capital Assets Activity. A summary of capital assets and changes occurring during the year ended June 30, 2014 follows. Land is not subject to depreciation.

	Balance 6/30/2013	Additions	Deletions	Balance 6/30/2014
<i>Capital assets not being depreciated:</i>				
Land	\$ 4,075,715	\$	\$	\$ 4,075,715
Construction in progress	10,218,360	6,568,020		16,786,380
Total capital assets not being depreciated	14,294,075	6,568,020	-	20,862,095
<i>Capital assets being depreciated:</i>				
Landfill	686,696			686,696
Building and building improvements	26,062,479	2,185,361		28,247,840
Infrastructure	37,156,058	1,523,474		38,679,532
Equipment and furnishings	19,368,871	4,177,911	833,780	22,713,002
Equipment - capital leases	2,500,225			2,500,225
Total capital assets being depreciated	85,774,329	7,886,746	833,780	92,827,295
<i>Less accumulated depreciation for:</i>				
Building and building improvements	9,871,878	7,415		9,879,293
Infrastructure	16,167,817	14,732		16,182,549
Equipment and furnishings	17,957,454	2,183,482	830,900	19,310,036
Total accumulated depreciation	43,997,149	2,205,629	830,900	45,371,878
Total capital assets being depreciated, net	\$ 56,071,255	\$ 12,249,137	\$ 2,880	\$ 68,317,512

The major activities in capital assets for the year were the purchase of light trucks and equipment for the Public Works Department, several departmental vehicles were purchased including 12 for the Sheriff’s Department, equipment and vehicles for facilities management, 2 vehicles for fire administration and 4 tankers for the VFDs.

State of New Mexico
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2014

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

The County also entered into seven new capital lease-purchase agreements with sell-back option with Wagner Equipment for equipment at the Sandpoint Landfill in 2012. Four of these leases are due to mature in 2015 and three will mature in 2017 and are being paid for out of the Environmental Gross Receipts tax.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Several strategic objectives were of highest priority when developing the fiscal year 2014-2015 budget:

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

Budget Objectives

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

REQUEST FOR INFORMATION

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

**BASIC
FINANCIAL STATEMENTS**

STATE OF NEW MEXICO

Eddy County

Statement of Net Position

June 30, 2014

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Regional Emergency Dispatch Authority</u>
ASSETS		
Current assets		
Cash and short-term investments	\$ 70,283,165	\$ 64,586
Investments	13,992,567	-
Receivables:		
Property taxes	1,173,476	-
Other taxes receivable	7,129,422	-
Intergovernmental	-	91,536
Other receivables	1,002,754	9,472
Receivable from primary government	-	137,304
Prepaid expenses	344,985	-
	<hr/>	<hr/>
Total current assets	93,926,369	302,898
	<hr/>	<hr/>
Noncurrent assets		
Capital assets (net of accumulated depreciation)	68,317,512	164,541
	<hr/>	<hr/>
Total noncurrent assets	68,317,512	164,541
	<hr/>	<hr/>
Total assets	<u>\$ 162,243,881</u>	<u>\$ 467,439</u>

The accompanying notes are an integral part of these financial statements

	Primary Government	Component Unit
	Governmental Activities	Regional Emergency Dispatch Authority
LIABILITIES		
Current liabilities		
Accounts payable	\$ 2,358,679	\$ 13,501
Accrued expenses	499,317	23,316
Payable to component unit	137,304	-
Current portion of accrued compensated absences	286,255	25,071
Current portion of long-term debt	460,427	-
Total current liabilities	<u>3,741,982</u>	<u>61,888</u>
Noncurrent liabilities		
Noncurrent portion of accrued compensated absences	487,407	-
Noncurrent portion of long-term debt	1,251,295	250,000
Total noncurrent liabilities	<u>1,738,702</u>	<u>250,000</u>
Total liabilities	<u>5,480,684</u>	<u>311,888</u>
NET POSITION		
Net investment in capital assets	66,605,790	164,541
Restricted for:		
Capital projects	27,561,747	-
Other purposes - special revenue	30,105,294	-
Unrestricted	32,490,366	(8,990)
Total net position	<u>156,763,197</u>	<u>155,551</u>
Total liabilities and net position	<u>\$ 162,243,881</u>	<u>\$ 467,439</u>

STATE OF NEW MEXICO
 Eddy County
 Statement of Activities
 For the Year Ended June 30, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 12,209,461	\$ 775,207	\$ 3,586,827
Public safety	19,483,103	370,201	1,843,830
Highway and roads	5,660,690	230,672	296,396
Health and sanitation	7,106,857	1,293,077	460,924
Culture and recreation	15,329	-	-
Total governmental activities	<u>\$ 44,475,440</u>	<u>\$ 2,669,157</u>	<u>\$ 6,187,977</u>
Component unit:			
Regional Emergency Dispatch Authority	<u>\$ 1,385,815</u>	<u>\$ 49,848</u>	<u>\$ 1,392,673</u>

General revenues:

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

Change in net position

Beginning net position

 Prior period restatement (Note 20)

Beginning net assets as restated

Ending net position

The accompanying notes are an integral part of these financial statements

<u>Program Revenues</u>	<u>Net Revenue (Expense) and Changes in Net Assets</u>	<u>Component Unit Regional Emergency Dispatch Authority</u>
<u>Capital Grants and Contributions</u>		
\$ -	\$ (7,847,427)	\$ -
-	(17,269,072)	-
-	(5,133,622)	-
-	(5,352,856)	-
-	(15,329)	-
<u>\$ -</u>	<u>(35,618,306)</u>	<u>-</u>
<u>\$ -</u>		<u>\$ 56,706</u>
	14,081,505	-
	16,935,402	-
	25,707,181	-
	1,223,380	-
	65,287	-
	5,101	-
	873,709	15,000
	197,559	-
	(2,879)	-
	<u>59,086,245</u>	<u>15,000</u>
	23,467,939	71,706
	142,057,072	83,845
	(8,761,814)	-
	<u>133,295,258</u>	<u>83,845</u>
	<u>\$ 156,763,197</u>	<u>\$ 155,551</u>

STATE OF NEW MEXICO
Eddy County
Balance Sheet
Governmental Funds
June 30, 2014

Exhibit B-1
(Page 1 of 2)

	1000	2200	3000	3500		
	General Fund	Road Fund	Building Construction Projects Fund	Road Construction Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and short-term investments	\$ 14,427,748	\$ 2,081,309	\$ 6,716,340	\$ 21,249,737	\$ 25,808,031	\$ 70,283,165
Investments	13,992,567	-	-	-	-	13,992,567
Receivables:						
Property taxes	1,173,476	-	-	-	-	1,173,476
Other taxes receivable	4,798,986	133,108	-	-	2,197,328	7,129,422
Other receivables	199,330	13,855	-	-	789,569	1,002,754
Prepaid expenses	344,985	-	-	-	-	344,985
Interfund receivable	-	-	-	-	-	-
<i>Total assets</i>	<u>\$ 34,937,092</u>	<u>\$ 2,228,272</u>	<u>\$ 6,716,340</u>	<u>\$ 21,249,737</u>	<u>\$ 28,794,928</u>	<u>\$ 93,926,369</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
<i>Liabilities:</i>						
Accounts payable	\$ 696,866	\$ 501,810	\$ 660,586	\$ 241,712	\$ 257,697	\$ 2,358,671
Accrued expenses	412,753	45,711	-	-	40,853	499,317
Payable to component unit	137,304	-	-	-	-	137,304
Interfund payable	-	-	-	-	-	-
<i>Total liabilities</i>	<u>1,246,923</u>	<u>547,521</u>	<u>660,586</u>	<u>241,712</u>	<u>298,550</u>	<u>2,995,292</u>
<i>Deferred inflows:</i>						
Property taxes not available	934,772	-	-	-	-	934,772
<i>Total deferred inflows</i>	<u>934,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>934,772</u>
<i>Fund balances:</i>						
Nonspendable						
Prepays	344,985	-	-	-	-	344,985
Reserve funds	-	-	-	-	500,000	500,000
Restricted for:						
Environmental	-	-	-	-	4,309,529	4,309,529
Capital projects and purchases	-	-	-	-	151,049	151,049
Public safety	-	-	-	-	14,844,459	14,844,459
Health and sanitation	-	-	-	-	5,810,439	5,810,439
Road maintenance	-	1,147,824	-	-	-	1,147,824
General County operations	-	-	-	-	2,059,217	2,059,217
Recreation and promotion	-	-	-	-	34,591	34,591
Minimum fund balance	6,717,923	532,927	-	-	-	7,250,850
Committed to:						
Capital projects and purchases	-	-	6,055,754	21,008,025	316,919	27,380,698
Assigned to:						
Capital projects and purchases	-	-	-	-	30,000	30,000
Other purposes	-	-	-	-	440,175	440,175
Unassigned	25,692,489	-	-	-	-	25,692,489
<i>Total fund balances</i>	<u>32,755,397</u>	<u>1,680,751</u>	<u>6,055,754</u>	<u>21,008,025</u>	<u>28,496,378</u>	<u>89,996,305</u>
<i>Total liabilities and fund balances</i>	<u>\$ 34,937,092</u>	<u>\$ 2,228,272</u>	<u>\$ 6,716,340</u>	<u>\$ 21,249,737</u>	<u>\$ 28,794,928</u>	<u>\$ 93,926,369</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Governmental Funds
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2014

Exhibit B-1
(Page 2 of 2)

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

Fund balances - total governmental funds	\$ 89,996,305
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	68,317,512
Revenues not collected within sixty days after year end are not considered "available" revenues and are considered to be deferred revenue in the fund financial statements, but are considered revenue in the Statement of Activities:	
Deferred property tax revenues	934,772
Certain liabilities, including notes payable, capital leases payable, and current and long-term portions of accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences	(773,662)
Capital leases payable	(1,711,730)
	(2,485,392)
Net Position of Governmental Activities in the Statement of Net Position	\$ 156,763,197

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

Exhibit B-2
(Page 1 of 2)

	<u>1000</u>	<u>2200</u>	<u>3000</u>	<u>3500</u>		
	General Fund	Road Fund	Building Construction Projects Fund	Road Construction Fund	Other Governmental Funds	Total Governmental Funds
<i>Revenues:</i>						
Taxes:						
Property	\$ 12,820,061	\$ -	\$ -	\$ -	\$ 326,673	\$ 13,146,734
Gross receipts	4,957,504	-	-	-	11,977,897	16,935,401
Gasoline and motor vehicle	25,707,181	1,223,380	-	-	-	26,930,561
Other	-	-	-	-	65,287	65,287
Intergovernmental:						
Federal operating grants	6,223	37,225	-	-	390,382	433,830
State operating grants	3,536,260	259,171	-	-	1,958,716	5,754,147
Charges for services	617,571	230,672	-	-	1,820,914	2,669,157
Investment income	197,559	-	-	-	-	197,559
Refunds and recoveries	-	-	-	-	-	-
Miscellaneous	707,324	-	-	-	171,486	878,810
<i>Total revenues</i>	<u>48,549,683</u>	<u>1,750,448</u>	<u>-</u>	<u>-</u>	<u>16,711,355</u>	<u>67,011,486</u>
<i>Expenditures:</i>						
Current:						
General government	10,349,116	-	3,163	353,023	873,164	11,578,466
Public safety	15,854,871	-	-	-	3,054,768	18,909,639
Highway and roads	-	4,579,932	-	-	-	4,579,932
Health and sanitation	161,561	-	-	-	6,779,705	6,941,266
Culture and recreation	-	-	-	-	15,329	15,329
Debt service:						
Principal	-	-	-	-	579,769	579,769
Interest	-	-	-	-	-	-
Capital outlay	506,144	1,815,193	7,128,489	441,466	4,601,809	14,493,101
<i>Total expenditures</i>	<u>26,871,692</u>	<u>6,395,125</u>	<u>7,131,652</u>	<u>794,489</u>	<u>15,904,544</u>	<u>57,097,502</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>21,677,991</u>	<u>(4,644,677)</u>	<u>(7,131,652)</u>	<u>(794,489)</u>	<u>806,811</u>	<u>9,913,984</u>
<i>Other financing sources (uses):</i>						
Operating transfers in	-	4,450,000	2,101,743	3,650,000	7,014,676	17,216,419
Operating transfers out	(12,958,432)	-	-	-	(4,257,987)	(17,216,419)
<i>Total other financing sources (uses)</i>	<u>(12,958,432)</u>	<u>4,450,000</u>	<u>2,101,743</u>	<u>3,650,000</u>	<u>2,756,689</u>	<u>-</u>
<i>Net change in fund balance</i>	8,719,559	(194,677)	(5,029,909)	2,855,511	3,563,500	9,913,984
<i>Fund balance - beginning of year</i>	24,035,838	1,875,428	11,085,663	18,152,514	24,932,878	80,082,321
<i>Fund balance - end of year</i>	<u>\$ 32,755,397</u>	<u>\$ 1,680,751</u>	<u>\$ 6,055,754</u>	<u>\$ 21,008,025</u>	<u>\$ 28,496,378</u>	<u>\$ 89,996,305</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Eddy County

Exhibit B-2
(Page 2 of 2)

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2014

Net change in fund balances - total governmental funds \$ 9,913,984

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

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

Capital expenditures	\$14,493,101	
Assets less than \$5,000	<u>(38,333)</u>	
Total capital expenditures		14,454,768
Depreciation expense		(2,205,629)
Loss on disposal of capital assets		(2,879)

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

Deferred property tax revenue	934,772
-------------------------------	---------

The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:

Increase in accrued compensated absences	(63,313)
Principal payments on notes and leases payable	<u>436,236</u>

Change in net position of governmental activities in the Statement of Activities	<u><u>\$ 23,467,939</u></u>
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The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-1

Eddy County
General Fund - "1000"Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual (Non-GAAP Basis)	Variances Favorable (Unfavorable)
	Original	Final		Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 12,124,932	\$ 12,124,932	\$ 12,581,357	\$ 456,425
Gross receipts	4,917,538	4,917,538	4,894,304	(23,234)
Gasoline and motor vehicle	21,025,250	21,025,250	25,187,046	4,161,796
Other	25	25	-	(25)
Intergovernmental:				
Federal operating grants	8,000	8,000	6,223	(1,777)
State operating grants	3,080,750	3,080,750	3,504,504	423,754
Refunds and recoveries	-	-	-	-
Charges for services	475,072	475,072	606,689	131,617
Interest	155,000	155,000	207,976	52,976
Miscellaneous	711,253	711,253	672,422	(38,831)
<i>Total revenues</i>	<u>42,497,820</u>	<u>42,497,820</u>	<u>47,660,521</u>	<u>5,162,701</u>
<i>Expenditures</i>				
Current:				
General government	11,478,449	11,753,333	10,119,318	1,634,015
Public safety	17,549,356	17,789,343	16,161,389	1,627,954
Highway and roads	-	-	-	-
Health and sanitation	142,873	172,773	167,952	4,821
Culture and recreation	-	-	-	-
Capital outlay	15,000	226,456	506,239	(279,783)
<i>Total expenditures</i>	<u>29,185,678</u>	<u>29,941,905</u>	<u>26,954,898</u>	<u>2,987,007</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13,312,142</u>	<u>12,555,915</u>	<u>20,705,623</u>	<u>8,149,708</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,394,756)	(12,555,915)	-	12,555,915
Sale of capital assets	-	-	-	-
Operating transfers in (out)	(10,917,386)	-	(12,958,432)	(12,958,432)
<i>Total other financing sources (uses)</i>	<u>(13,312,142)</u>	<u>(12,555,915)</u>	<u>(12,958,432)</u>	<u>(402,517)</u>
<i>Net change in fund balance</i>	-	-	7,747,191	7,747,191
<i>Fund balance - beginning of year</i>	-	-	19,988,287	19,988,287
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,735,478</u>	<u>\$ 27,735,478</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,747,191	
Adjustments to revenues for taxes, operating grants, and miscellaneous revenue			889,163	
Adjustments to expenditures for payables, payroll taxes, and other accruals			83,205	
Net change in fund balance (GAAP basis)			<u>\$ 8,719,559</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-2

Eddy County
Road Fund - "2200"Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual	Variences
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	1,150,000	1,150,000	1,285,420	135,420
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	37,225	37,225
State operating grants	707,718	707,718	353,253	(354,465)
Refunds and recoveries	-	-	-	-
Charges for services	140,000	140,000	229,660	89,660
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,997,718</u>	<u>1,997,718</u>	<u>1,905,558</u>	<u>(92,160)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	4,199,187	4,799,187	4,732,635	66,552
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	966,971	1,866,971	1,820,554	46,417
<i>Total expenditures</i>	<u>5,166,158</u>	<u>6,666,158</u>	<u>6,553,189</u>	<u>112,969</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,168,440)</u>	<u>(4,668,440)</u>	<u>(4,647,631)</u>	<u>20,809</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	218,440	1,718,440	-	(1,718,440)
Operating transfers in (out)	2,950,000	2,950,000	4,450,000	1,500,000
<i>Total other financing sources (uses)</i>	<u>3,168,440</u>	<u>4,668,440</u>	<u>4,450,000</u>	<u>(218,440)</u>
<i>Net change in fund balance</i>	-	-	(197,631)	(197,631)
<i>Fund balance - beginning of year</i>	-	-	1,782,643	1,782,643
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,585,012</u>	<u>\$ 1,585,012</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (197,631)	
Adjustments to revenues for taxes, operating grants, and charges for services			(155,111)	
Adjustments to expenditures for payables, payroll taxes, and other accruals			158,065	
Net change in fund balance (GAAP basis)			<u>\$ (194,677)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2014

Exhibit D

ASSETS

Cash and short-term investments	\$ 5,545,213
Receivables:	
Taxes receivable	2,010,041
Other	<u>816</u>
<i>Total assets</i>	<u><u>\$ 7,556,070</u></u>

LIABILITIES

Accounts payable	\$ 2,503
Deposits held and due to others	<u>7,553,567</u>
<i>Total liabilities</i>	<u><u>\$ 7,556,070</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

This summary of significant accounting policies of the County is presented to assist in the understanding of the County's financial statements. The financial statements and notes are the representation of the County's management who is responsible for their integrity and objectivity. The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Financial Reporting Entity*

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

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statements No. 14 and No. 39. Blended component units, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. *Financial Reporting Entity (continued)*

Discretely Presented Component Unit

Finally, the nature and significance of a potential component unit to the primary government could warrant its inclusion within the reporting entity. In conformity with the criteria discussed above, the financial statements of the Regional Emergency Dispatch Authority have been included in the financial reporting entity as a discretely presented component unit. The Authority has separately issued financial statements and all exhibits, schedules, and footnotes are included in their financial statements. The component unit's activities are detailed on Exhibit A-1 and A-2 in the County's financial report. Additional information regarding the Regional Emergency Dispatch Authority separate audit report for the period ended June 30, 2014 may be obtained from their administrative office as follows: Regional Emergency Dispatch Authority at P.O. Box 450, Artesia, NM 88210.

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

B. *Government-wide and fund financial statements*

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

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

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

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

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

The *Building Construction Projects Fund* is used to account for monies set aside for the future construction of projects.

The *Road Construction Fund* is used to account for monies set aside for the future construction of roads.

Additionally, the government reports the following fund types:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others that cannot be used to support the government's own programs. *Agency* funds are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County uses *agency* funds to account for the collection and payment of property taxes and special fees to other governmental agencies and for the temporary custodianship of funds used in certain law enforcement grant projects.

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

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

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

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

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

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

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

STATE OF NEW MEXICO
 Eddy County
 Notes to the Financial Statements
 June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

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

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

Accrued expenses: Accrued expenses are comprised of the payroll expenditures based on amounts earned by the employees through June 30, 2014, along with the applicable PERA and Retiree Health Care expenditures.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

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

Nonspendable Fund Balance: At June 30, 2014, the nonspendable fund balance in the General Fund consists of a prepaid insurance contract in the amount of \$344,985 that is not in spendable form. The nonspendable fund balance in the Fire Excise Reserve Special Revenue Fund consists of a certificate of deposit in the amount of \$500,000 that is not in spendable form.

Restricted and Committed Fund Balance: At June 30, 2014, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$35,607,958 for various County operations as restricted by enabling legislation. The County has also presented committed fund balance on the governmental funds balance sheet in the amount of \$27,380,698. The details of these fund balance items are located on the governmental funds balance sheet as detailed on pages 25.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

Deferred Inflows and Outflows of Resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditures) until then. The County did not have deferred outflows of resources to report in the government-wide statement of net position or in the governmental funds financial statements in the current year.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items, of which one item, deferred property taxes, arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, deferred property taxes, is reported in the governmental funds balance sheet. Grants restricted by time are reported in the government-wide statement of net position and in the governmental funds financial statements.

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

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

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

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

	Excess (deficiency) of revenues over expenditures	
	Original Budget	Final Budget
General Fund (1000)	\$ 13,312,142	\$ 12,555,915
Road Fund (2200)	\$ (3,168,440)	\$ (4,668,440)
Building Construction Projects Fund (3000)	\$ (1,698,368)	\$ (13,180,851)
Road Construction Fund (3500)	\$ (1,300,000)	\$ (1,300,000)
Nonmajor Governmental Funds	\$ (3,713,500)	\$ (12,612,083)

The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual presents comparisons of the legally adopted budget with actual data on a budgetary basis. Reconciliations between the budgetary basis amounts and the financial statements on the modified accrual basis by fund can be found on each individual budgetary statement.

NOTE 3: DEPOSITS AND INVESTMENTS

State statutes authorize the investment of County funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. The County is not aware of any invested funds that did not meet the State investment requirements as of June 30, 2014.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution, as required by statute. The financial institution must provide pledged collateral for 50% of the deposit amount in excess of the deposit insurance.

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

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

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

Primary Government

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). As of June 30, 2014, \$79,189,376 of the County's bank balance of \$81,939,376 was exposed to custodial credit risk; \$64,464,242 was uninsured and collateralized by collateral held by the pledging bank's trust department, but not in the County's name; and \$14,725,134 was uninsured and uncollateralized at June 30, 2014.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

	Carlsbad National Bank	Wells Fargo Bank	Artesia National Bank	Western Bank Artesia	Eddy Federal Credit Union
Amount of deposits	\$ 21,967,529	\$ 22,367,299	\$ 5,746,283	\$ 3,000,000	\$ 250,000
FDIC coverage	500,000	500,000	250,000	250,000	250,000
Total uninsured public funds	<u>21,467,529</u>	<u>21,867,299</u>	<u>5,496,283</u>	<u>2,750,000</u>	<u>-</u>
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	14,802,556	21,867,299	5,496,283	2,750,000	-
Uninsured and uncollateralized	<u>\$ 6,664,973</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Collateral requirement (50% of uninsured funds)	\$ 10,733,765	\$ 10,933,650	\$ 2,748,142	\$ 1,375,000	\$ -
Pledged security	14,802,556	13,034,472	3,984,754	2,788,405	-
Over (under) collateralization	<u>\$ 4,068,792</u>	<u>\$ 2,100,823</u>	<u>\$ 1,236,613</u>	<u>\$ 1,413,405</u>	<u>\$ -</u>
	Financial Security Credit Union	Pioneer Bank	Western Commerce Bank	Total	
Amount of deposits	\$ 250,000	\$ 9,309,625	\$ 19,048,640	\$ 81,939,376	
FDIC coverage	250,000	250,000	500,000	2,750,000	
Total uninsured public funds	<u>-</u>	<u>9,059,625</u>	<u>18,548,640</u>	<u>79,189,376</u>	
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	-	9,059,625	10,488,479	64,464,242	
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,060,161</u>	<u>\$ 14,725,134</u>	
Collateral requirement (50% of uninsured funds)	\$ -	\$ 4,529,813	\$ 9,274,320	\$ 39,594,688	
Pledged security	-	10,505,222	10,488,479	55,603,888	
Over (under) collateralization	<u>\$ -</u>	<u>\$ 5,975,410</u>	<u>\$ 1,214,159</u>	<u>\$ 16,009,200</u>	

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Reconciliation of Cash, Cash Equivalents, and Investments

Cash and short-term investments per Exhibit A-1	\$ 70,283,165
Investments per Exhibit A-1	13,992,567
Cash - Statement of Fiduciary Assets and Liabilities per Exhibit D-1	<u>5,545,213</u>
 Total cash, short-term investments, and investments	 89,820,945
 Add: outstanding checks and other reconciling items	 3,864,319
Less: petty cash	(1,650)
Less: return cash on hand	(1,671)
Less: Wells Fargo and LGIP investments	<u>(11,742,567)</u>
 Bank balance of deposits	 <u><u>\$ 81,939,376</u></u>

Investments

New Mexico State Statutes authorize the County to invest in direct obligations of the United States or securities that are backed by the full faith and credit of the United States Government or agencies guaranteed by the U.S. Government. The County does not have an additional investment policy that further limits its investments. State statute also authorizes the County to invest in bonds or negotiable securities of the U. S., the State of New Mexico, or any county, municipality or school district which has a taxable valuation of real property for the last preceding year of at least one million dollars and has not defaulted in the payment of any interest or sinking fund obligation or failed to meet any bonds at maturity at anytime within five years last preceding. The County does not have an additional investment policy that further limits its investments. At June 30, 2014, Eddy County had long-term investments with Wells Fargo Bank of \$11,736,320, \$6,247 with the State Treasurer Local Government Investment Pool (LGIP), \$250,000 with Eddy Federal Credit Union, and \$2,000,000 with Western Bank-Artesia. The \$13,992,567 in investments approximates the fair value. At June 30, 2014, the New MexiGROW Local Government Investment Pool was rated at AAAM and had a 48.6 day WAM(R) and 116.20 day WAM(F). The District had \$1,088,908 invested in the New MexiGROW Local Government Investment Pool at June 30, 2014. The investments at Wells Fargo were exposed to custodial credit risk as they are not FDIC insured.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 4: RECEIVABLES

Accounts receivable as of June 30, 2014, are as follows:

	General Fund	Other Governmental Funds	Total
	<u> </u>	<u> </u>	<u> </u>
Property taxes	\$ 1,173,476	\$ -	\$ 1,173,476
Other taxes:			
Gross receipts taxes	899,801	1,332,307	2,232,108
Oil & gas taxes	3,899,185	-	3,899,185
Gasoline & motor vehicle taxes	-	133,108	133,108
Fire excise taxes	-	865,021	865,021
Intergovernmental-grants:			
State	31,757	115,010	146,767
Other receivables:	<u>167,573</u>	<u>688,414</u>	<u>855,987</u>
Totals	<u>\$ 6,171,792</u>	<u>\$ 3,133,860</u>	<u>\$ 9,305,652</u>

In accordance with GASB Statement No. 63, property tax revenues in the amount of \$934,772 that were not collected within the period of availability have been reclassified as deferred inflows in the governmental fund financial statements. All of the above receivables are deemed to be fully collectible.

NOTE 5: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County records temporary interfund receivables and payables to enable the funds to operate until grant monies are received. There were no interfund balances at June 30, 2014.

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

<u>Transfers In</u>		<u>Transfers Out</u>		<u>Amount</u>
2200	Road	1000	General	\$ 4,450,000
2300	Farm and Range	1000	General	22,921
2302	Recreation	1000	General	53,379
2400	Correction Fees	1000	General	353,000
2700	Emergency Service	1000	General	575,000
2850	Eddy County DWI	2853	DWI Client Fees	5,115
2902	Fire Excise - Happy Valley	2917	Fire Excise - Admin	2,108,272
2903	Fire Excise - Joel VFD	2917	Fire Excise - Admin	8,272
2904	Fire Excise - La Huerta	2917	Fire Excise - Admin	8,273
2906	Fire Excise - Otis VFD	2917	Fire Excise - Admin	508,272
2910	Fire Excise - Riverside	2917	Fire Excise - Admin	600,000
2911	Fire Excise - Malaga VFD	2917	Fire Excise - Admin	1,019,783
3000	Building Construction	1000	General	2,101,743
3100	Legislative Project	1000	General	100,000
3300	Land Acquisition Fund	1000	General	30,000
3400	Capital Improvements	1000	General	1,481,389
3500	Road Construction, New	1000	General	3,650,000
5800	Artesia Motor Vehicle	1000	General	141,000
				<u>\$ 17,216,419</u>

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 6: CAPITAL ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2014. Land and construction in progress are not subject to depreciation.

<u>Eddy County</u>	<u>Balance June 30, 2013</u>	<u>Additions and Transfers in</u>	<u>Deletions and Transfers out</u>	<u>Balance June 30, 2014</u>
Capital assets not being depreciated:				
Land	\$ 4,075,715	\$ -	\$ -	\$ 4,075,715
Construction in progress	<u>10,218,360</u>	<u>6,568,020</u>	<u>-</u>	<u>16,786,380</u>
Total capital assets not being depreciated	<u>14,294,075</u>	<u>6,568,020</u>	<u>-</u>	<u>20,862,095</u>
Capital assets being depreciated:				
Landfill	686,696	-	-	686,696
Buildings and building improvements	26,062,479	2,185,361	-	28,247,840
Infrastructure	37,156,058	1,523,474	-	38,679,532
Equipment and furnishings	19,368,871	4,177,911	833,780	22,713,002
Equipment - Capital Leases	<u>2,500,225</u>	<u>-</u>	<u>-</u>	<u>2,500,225</u>
Total capital assets being depreciated	<u>85,774,329</u>	<u>7,886,746</u>	<u>833,780</u>	<u>92,827,295</u>
Total capital assets	<u>100,068,404</u>	<u>14,454,766</u>	<u>833,780</u>	<u>113,689,390</u>
Less accumulated depreciation:				
Buildings and building improvements	9,871,878	7,415	-	9,879,293
Infrastructure	16,167,817	14,732	-	16,182,549
Equipment and furnishings	<u>17,957,454</u>	<u>2,183,482</u>	<u>830,900</u>	<u>19,310,036</u>
Total accumulated depreciation	<u>43,997,149</u>	<u>2,205,629</u>	<u>830,900</u>	<u>45,371,878</u>
Total capital assets net of depreciation	<u>\$ 56,071,255</u>	<u>\$ 12,249,137</u>	<u>\$ 2,880</u>	<u>\$ 68,317,512</u>

Depreciation expense for the year ended June 30, 2014 was charged to the functions of the governmental activities as follows:

	<u>Primary Government</u>
General government	\$ 529,351
Public safety	573,464
Public works	1,080,758
Health and welfare	<u>22,056</u>
Total depreciation expense	<u>\$ 2,205,629</u>

STATE OF NEW MEXICO
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Notes to the Financial Statements
June 30, 2014

NOTE 7: LONG-TERM DEBT

Capital Leases

During FY 2013 the County entered into seven new lease agreements. The original total amount of the leases is \$2,500,225. The leases bear interest between 3.53% and 5.03%. Four of the leases will mature in 2015 and three of the leases will mature in 2017. The payments are due monthly from the Environmental Gross Receipts Tax Fund. The County is not aware of any instances of non-compliance with the significant requirements of the capital lease agreements.

Capital lease debt service requirement to maturity are as follows:

<u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	460,427	71,659	532,086
2016	929,600	22,644	952,244
2017	321,695	12,527	334,222
	<u>\$ 1,711,722</u>	<u>\$ 106,830</u>	<u>\$ 1,818,552</u>

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2014, was as follows:

Governmental Activities:

	<u>June 30,</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30,</u>	<u>Due Within</u>
					<u>One Year</u>
Capital leases	\$ 2,147,958	\$ -	\$ 436,236	\$ 1,711,722	\$ 460,427
Compensated absences	<u>710,349</u>	<u>748,687</u>	<u>685,374</u>	<u>773,662</u>	<u>286,255</u>
Total Long-Term Debt	<u>\$ 2,858,307</u>	<u>\$ 748,687</u>	<u>\$ 1,121,610</u>	<u>\$ 2,485,384</u>	<u>\$ 746,682</u>

Liabilities for compensated absences are generally liquidated by the fund from which the employee's salaries are paid; the majority of the County's liability has been satisfied by payments from the General Fund.

On August 18, 2009, Ordinance No. O-09-56 was passed, authorizing the issuance and sale of Eddy County, New Mexico Taxable Industrial Revenue Bond Series 2009, in a maximum principal amount of \$60,000,000, to finance the acquisition and construction of an industrial revenue bond manufacturing facility to be used by HB Potash, LLC and its successor or assigns for the manufacture and processing of potash. The bond is a conduit debt liability on the part of the County; no liability has been recorded as no cash payments are required. There was no amount of the conduit debt obligations outstanding as of June 30, 2014.

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Notes to the Financial Statements
June 30, 2014

NOTE 8: RISK MANAGEMENT

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

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

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

NOTE 9: PERA PENSION PLAN

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

Funding Policy: Plan members are required to contribute 10.65% of their gross salary, except for sheriff's deputies who are required to contribute 17.8% of their gross salary. The County is required to contribute 9.15% for employees other than sheriff's deputies and 18.5% for deputies. The contribution requirements of plan members and the County are established in State Statute under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature. The County's contributions to PERA for the years ended June 30, 2014, 2013 and 2012 were \$1,607,557, \$1,565,984, and \$1,462,419, respectively, which equal the amount of the required contributions for each fiscal year.

NOTE 10: POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

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

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

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

STATE OF NEW MEXICO
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Notes to the Financial Statements
June 30, 2014

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

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

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.5% of each participating employee’s annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2014, the statute required each participating employer to contribute 2.0% of each participating employee’s annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The County’s contributions to the RHCA for the years ended June 30, 2014, 2013 and 2012 were \$275,322, \$264,617, and \$227,353, respectively, which equaled the required contribution for each year.

NOTE 11: COMMITMENTS

The County’s commitments as of June 30, 2014 are as follows:

Project	Total Project Budget	Costs Incurred	Unexpended Project Balance
Sheriff’s Complex	\$ 8,000,000	\$ 4,577,562	\$ 3,422,438
Loop Road	21,000,000	-	21,000,000
Happy Valley Station	400,000	218,654	181,346
Riverside VFD Station	400,000	94,465	305,535
South Road Shop	880,000	100,000	780,000
Drug Task Force Remodel	400,000	100,000	300,000
Total Commitments			<u>\$ 25,989,319</u>

NOTE 12: CONTINGENT LIABILITIES

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

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 13: LANDFILL CLOSURE AND POSTCLOSURE CARE

State and federal laws and regulations require that upon closing, the County of Eddy and the City of Carlsbad place a final cover on their landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after the closure of the landfill. Based on a joint powers agreement between the County and the City of Carlsbad, the closure and postclosure care costs will be shared at 50% for each governmental agency. The landfill closure and postclosure care costs is based on the amount of the landfill used during each year. The total estimated liability for landfill closure costs is \$1,809,201 as of June 30, 2014, which is based on the cumulative capacity of 9,916,300 cubic gate yards of air space to be used over its estimated life of 26.9 years. It is estimated that an additional \$2,572,847 of postclosure care costs will be recognized over 30 years after the landfill site is closed. The estimated total current cost of the landfill closure and postclosure care of \$4,382,047 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2014. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in state and federal landfill laws and regulations. For the fiscal year ended June 30, 2014 the County remitted payment to the City of Carlsbad in the amount of \$111,000.

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

NOTE 14: OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

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

A. Deficit fund balance of individual funds - The following funds reflect a deficit fund balance as of June 30, 2014:

Eddy County DWI Fund (2850)	\$ (2,131)
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The fund balance is deficit because expenditures were in excess of revenues and available cash and there were not sufficient transfers to cover the deficits. Future budget line items will be strictly monitored and reviewed to ensure funds operate within the approved budget.

B. Excess of expenditures over appropriations - The following funds have expenditures in excess of approved budgetary appropriations for the year ended June 30, 2014:

Recreation Special Revenue Fund (2302)	\$ 43,414
Correction Fees Special Revenue Fund (2400)	\$ 42,774
Jail Improvements Special Revenue Fund (2402)	\$ 1,844
Fire Excise - Administration Special Revenue Fund (2917)	\$ 111,555
HIDTA Special Revenue Fund (7201)	\$ 3,243

NOTE 15: CONCENTRATIONS

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

NOTE 16: RESTRICTED NET ASSETS

The government-wide Statement of Net Position reports \$57,667,041 of restricted net assets, all of which is restricted by enabling legislation. See pages 52 through 57 for descriptions of the related restrictions for special revenue and capital projects funds.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2014

NOTE 17: SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2014, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is January 29, 2015, which is the date on which the financial statements were available to be issued.

NOTE 18: SUBSEQUENT PRONOUNCEMENTS

In June 2012, GASB Statement No. 68 Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and the related amendment, GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date. The provisions of those Statements are effective for financial statements for periods beginning after June 15, 2014. Earlier application is encouraged. The standard is expected to include a material liability for pension plan participation.

In January 2013, GASB Statement No. 69 Government Combinations and Disposals of Government Operations. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2013. Earlier application is encouraged. The standard is expected to have no effect on the District in upcoming years.

NOTE 19: RELATED PARTIES

During fiscal year ending June 30, 2014, the County purchased meals for seniors who are shut it in from a nonprofit organization which a county assessor has an interest. The dollar amount of transactions for fiscal year ending June 30, 2014 totaled \$21,012. The County paid for legal services from a law firm in which a county probate judge has an interest. The dollar amount of transactions for fiscal year ending June 30, 2014 totaled \$91,501. There were no amounts due to related parties as of June 30, 2014.

NOTE 20: RESTATEMENT OF CAPITAL ASSETS

The capital asset balances for the following categories have been restated from the prior year report due to additional information obtained by the County during current fiscal year audit:

<u>Capital Assets:</u>	<u>As Previously Reported</u>	<u>Restatement</u>	<u>As Restated</u>
Infrastructure	\$ 30,833,560	\$ 6,322,498	\$37,156,058
Equipment and furnishings	\$ 32,802,138	\$(13,433,267)	\$19,368,871
Agency Funds included in Net Assets	\$ 1,651,045	\$ (1,651,045)	-
Total net position	\$142,057,072	\$ (8,761,814)	\$133,295,258

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2014

SPECIAL REVENUE FUNDS

Property Valuation (2000) - To account for administrative charges collected from ad valorem levies and used for appraisal as specified in Section 7-38-38.1 NMSA 1978.

Treasurer's Collection (2001) - To account for Eddy County Treasurer's Department collection of funds obtained by demand warrants and insufficient fund collections. Authority for creation of this fund is contained in Resolution R-02-07.

Clerk Recording and Filing (2002) - To account for funds received from charges for County services used to maintain Clerk equipment pursuant to the authority of Section 4-8-16F NMSA 1978.

Law Enforcement Protection Act (2100) - To account for a state grant restricted to training and equipment purchases for use in law enforcement. (29-13-1 NMSA 1978).

Law Enforcement Traffic Safety Grant (2101) – To account for a state grant restricted to training and equipment purchases for use in traffic safety law enforcement.

Local Law Enforcement Block Grant (2102) - To pay for special schools and training, along with travel for special events such as red ribbon campaigns. Authority for creation of this fund is contained in R-02-56.

Environmental GRT (2201) – To account for environmental services gross receipts tax to be used to cover expenses associated with landfills, water systems and other environmental services. Authority for creation of this fund is contained in Resolution R-96-31.

Farm and Range (2300) - To account for soil conservation activities within the County. Financing is provided by the Taylor Grazing Act. (6-11-6 NMSA 1978)

Lodgers' Tax (2301) - To account for lodgers tax revenues restricted to the promotion of rural areas within the County as specified in Section 3-38-14 to 3-38-24 NMSA 1978.

Recreation (2302) - To account for the operation, maintenance, and construction of County owned recreational facilities. Financing is provided by cigarette tax and other miscellaneous sources. (7-12-15 NMSA 1978)

Correction Fees (2400) - To account for special fees received on citations and used to pay for prisoners' board as specified in Section 33-3-25 NMSA 1978.

Detention Concession (2401) – To account for revenues received from commissary services which are reinvested in jail and law enforcement items and inmate recreational supplies. The authority for creation of this fund is contained in agreement A-93-94.

Jail Improvements (2402) – To account for revenues received from inmate telephone calls and commissary services which are reinvested in jail and law enforcement items and inmate recreational supplies. The authority for creation of this fund is contained in agreement A-93-94.

Detention SSA Initiative (2403) – To account for fees received from the Social Security Administration upon notification by the County of inmates receiving Social Security income. These funds are required to be used for the Detention Center.

Southwest Border Patrol Initiative (2404) – Federal grant to reimburse County governments for costs associated with housing & processing of federally deferred criminal cases.

G.I.S. Programs (2500) – To account for the funds utilized in the creation of an emergency mapping system. The authority for creation of this Special Revenue Fund is contained in commission Resolution number R-99-29.

County Indigent (2600) - To account for revenues received from state shared gross receipts taxes for hospital service for indigent citizens of the County. The fund was created by authority of state statute Section 7-20E-9, NMSA 1978 Compilation.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2014

SPECIAL REVENUE FUNDS (continued)

- Healthier Services (2601)** – To account for General Fund transfers to cover salary, benefits, & operations of the Indigent Program.
- Emergency Services (2700)** – Emergency Management operating fund that contains the Emergency Management Performance Grant which reimburses the county for a percentage of Emergency Management personnel salaries.
- WIPP Hazmat Grant (2702)** – To account for the once-a-year award to the Emergency Management Department provided by the Waste Isolation Pilot Plan to help provide training or equipment in HAZMAT cleanup.
- VFD Firefighter Asst Grant (2703)** – U.S. Fire Administration Grant received for the purpose of recruiting and retention of volunteer fire fighters.
- Secure Rural Schools (2705)** – Title III portion of the Secure Rural Schools and Community Self-Determination Act of 2000. These portions of the SRS funds are limited in purpose for firewise programs, emergency services on Federal lands and wildfire planning. This was approved by the Board of County Commissioners by Resolution R-10-54.
- EMS – Careplus Ambulance (2707)** – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.
- Eddy County DWI (2850)** - To account for State of New Mexico grant funds used to provide DWI and alcohol rehabilitation. Program assets include DWI prevention, law enforcement and deterrence, screening and assessment, and treatment. Authority for creation of this fund is contained in agreement A-94-24 (State project #93-D-I-G-16).
- DWI DARE Donations (2851)** – Created to account for DWI/DARE public donations for the programs. These donation monies are used to provide water and sandwiches for officers working the checkpoints and other patrols.
- DWI Grant (2852)** – Created to account for the DWI Grant from the State of New Mexico. Funds are used for the DWI counselor salaries and Accudetox services for clients.
- DWI Client Fees (2853)** – Created to account for fees collected from DWI clients. The funds are used to pay for the DWI/MIP Screening and assessment coordinator fees.
- Traffic Safety (2854)** – To account for state grants used to develop and implement training programs related to traffic safety pursuant to New Mexico grant 25-CD-95-31.
- DWI School (2855)** – Created to account for fees for DWI offenders who were sentenced to DWI School.
- Fire Excise – Atoka (2900)** – To account for fire excise tax revenue for the Atoka volunteer fire department.
- Fire Excise – Cottonwood (2901)** – To account for fire excise tax revenue for the Cottonwood volunteer fire department.
- Fire Excise – Happy Valley (2902)** – To account for fire excise tax revenue for the Happy Valley volunteer fire department.
- Fire Excise – Joel (2903)** – To account for fire excise tax revenue for the Joel volunteer fire department.
- Fire Excise – La Huerta (2904)** – To account for fire excise tax revenue for the La Huerta volunteer fire department.
- Fire Excise – Loco Hills (2905)** – To account for fire excise tax revenue for the Loco Hills volunteer fire department.
- Fire Excise – Otis (2906)** – To account for fire excise tax revenue for the Otis volunteer fire department.
- Fire Excise – Sun Country (2908)** – To account for fire excise tax revenue for the Sun Country volunteer fire department.

STATE OF NEW MEXICO
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Nonmajor Fund Descriptions
June 30, 2014

SPECIAL REVENUE FUNDS (continued)

Fire Excise – Queen (2909) – To account for fire excise tax revenue for the Queen volunteer fire department.

Fire Excise – Riverside (2910) – To account for fire excise tax revenue for the Riverside volunteer fire department.

Fire Excise – Malaga (2911) – To account for fire excise tax revenue for the Malaga volunteer fire department.

Fire Excise – Loving (2912) – To account for fire excise tax revenue for the Loving volunteer fire department.

Fire Excise – Hope (2913) – To account for fire excise tax revenue for the Hope volunteer fire department.

Fire Excise – Administration (2917) – To account for fire excise tax revenue for the Administration of the volunteer fire departments.

Fire Excise Reserve (2918) – Reserve fund for recovery for any catastrophic event that may occur within the volunteer fire departments (i.e., loss of a station or fire truck) as outlined in Resolution R-09-53.

Fire Excise – Gross Receipts (2919) - This fund is used to account for gross receipts taxes imposed at .25% outside the boundaries of incorporated areas to be used for operations or capital outlay for Eddy County independent fire districts.

EMS – Atoka (2920) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Cottonwood (2921) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Happy Valley (2922) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Joel (2923) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – La Huerta (2924) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Loco Hills (2925) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Otis (2926) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Sun Country (2928) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2014

SPECIAL REVENUE FUNDS (continued)

EMS – Riverside (2930) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

EMS – Malaga (2931) – To account for funds used in the establishment, operation, maintenance, training, and licensing of local emergency medical services components in order to reduce injury and loss of life, pursuant to the Emergency Medical Services Fund Act, Section 24-10A-1 to 24-10A-10 NMSA 1978.

VFD - Atoka (2940) – To account for the operations and maintenance of the Atoka Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Cottonwood (2941) – To account for the operations and maintenance of the Cottonwood Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Happy Valley (2942) – To account for the operations and maintenance of the Happy Valley Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Joel (2943) – To account for the operations and maintenance of the Joel Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - La Huerta (2944) – To account for the operations and maintenance of the La Huerta Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Loco Hills (2945) – To account for the operations and maintenance of the Loco Hills Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Otis (2946) – To account for the operations and maintenance of the Otis Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Sun Country (2948) – To account for the operations and maintenance of the Sun County Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Queen (2949) – To account for the operations and maintenance of the Queen Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Riverside (2950) – To account for the operations and maintenance of the Riverside Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Malaga (2951) – To account for the operations and maintenance of the Malaga Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

VFD - Administration (2959) – To account for the operations and maintenance of the Administration of the Fire District. Financing is provided by allotments from the State of New Mexico and expenditures restricted by Section 59A-53-1 to 59A-53-19 NMSA 1978.

Artesia Motor Vehicle (5800) - To account for state funds used to operate the Artesia Motor Vehicle Office. Authority for creation of this fund is contained in Resolution R-99-53.

Edward Byrne - Region VI (7100) - To account for activities related to drug task force law enforcement in the Region VI area.

Edward Byrne - Region VI ARRA (7107) – Grant funding for the Region VI Multijurisdictional Drug Task Force received under the 09 Recovery Act: Edward Bryne Memorial Justice Assistance Program. A-09-152.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2014

SPECIAL REVENUE FUNDS (continued)

Region VI Cops Meth Grant (7102) - To offset the cost of a temporary employee in the Drug Task Force. This special federal fund grant is awarded to provide intervention on local "Meth Labs". Authority for creation of this fund is contained in R-02-60.

HIDTA (7201) – To account for federal grants used to maintain intelligence files, carry out narcotic investigations and multi-jurisdictional investigations, pursuant to the authority of the Anti-Drug Abuse Act of 1988, Public Law 100-690, Title VI, Subtitle C.

09 HIDTA Recovery Act (7202) - Grant funding for the Pecos Valley Drug Task Force received under the 09 Recovery Act: Edward Bryne Memorial Justice Assistance Program. A-09-152.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2014

CAPITAL PROJECTS FUNDS

Legislative Project (3100) – To account for all legislative monies that are awarded to the County.

Land Acquisition (3300) – To account for land acquisition throughout the County.

Capital Improvement (3400) – To account for major capital projects that take place within the County.

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	2000	2001	2002	2100
	Property Valuation	Treasurer's Collection	Clerk Recording and Filing	Law Enforcement Protection Act
ASSETS				
Cash and short-term investments	\$ 1,001,706	\$ 26,589	\$ 350,122	\$ 36,323
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	25	-	51,200
<i>Total assets</i>	<u>\$ 1,001,706</u>	<u>\$ 26,614</u>	<u>\$ 350,122</u>	<u>\$ 87,523</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 1,508	\$ -	\$ 19,765	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>1,508</u>	<u>-</u>	<u>19,765</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	87,523
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	1,000,198	26,614	330,357	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1,000,198</u>	<u>26,614</u>	<u>330,357</u>	<u>87,523</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,001,706</u>	<u>\$ 26,614</u>	<u>\$ 350,122</u>	<u>\$ 87,523</u>

The accompanying notes are an integral part of these financial statements

Special Revenue				
2101	2102	2201	2300	2301
Law Enforcement Traffic Safety Grant	Local Law Enforcement Block Grant	Environmental GRT	Farm and Range	Lodgers' Tax
\$ 12,248	\$ 24,495	\$ 3,305,750	\$ 22,737	\$ 203,726
-	-	432,510	-	-
-	-	635,334	-	17,275
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 4,373,594</u>	<u>\$ 22,737</u>	<u>\$ 221,001</u>
\$ -	\$ -	\$ 52,672	\$ 22,737	\$ -
-	-	11,393	-	-
-	-	-	-	-
-	-	64,065	22,737	-
-	-	-	-	-
-	-	4,309,529	-	-
-	-	-	-	-
12,248	24,495	-	-	-
-	-	-	-	-
-	-	-	-	221,001
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>12,248</u>	<u>24,495</u>	<u>4,309,529</u>	<u>-</u>	<u>221,001</u>
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 4,373,594</u>	<u>\$ 22,737</u>	<u>\$ 221,001</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2302	2400	2401	2402
	Recreation	Correction Fees	Detention Concession	Jail Improvements
ASSETS				
Cash and short-term investments	\$ 34,591	\$ 59,405	\$ 132,025	\$ 293,166
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	-	7,127	8,000
<i>Total assets</i>	<u>\$ 34,591</u>	<u>\$ 59,405</u>	<u>\$ 139,152</u>	<u>\$ 301,166</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 43,131	\$ 143	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>43,131</u>	<u>143</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	16,274	-	-
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	34,591	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	139,009	301,166
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>34,591</u>	<u>16,274</u>	<u>139,009</u>	<u>301,166</u>
<i>Total liabilities and fund balances</i>	<u>\$ 34,591</u>	<u>\$ 59,405</u>	<u>\$ 139,152</u>	<u>\$ 301,166</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2403	2404	2500	2600	2601	2700
Detention SSA Initiative	Southwest Border Patrol Initiative	G.I.S. Programs	County Indigent	Healthier Services	Emergency Services
\$ 72,600	\$ 343,825	\$ 377,027	\$ 3,914,335	\$ 895,161	\$ 169,978
-	-	-	899,801	-	-
-	-	-	-	-	-
<u>\$ 72,600</u>	<u>\$ 343,825</u>	<u>\$ 377,027</u>	<u>\$ 4,814,136</u>	<u>\$ 895,161</u>	<u>\$ 169,978</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,281
-	-	-	-	3,047	8,766
-	-	-	-	-	-
-	-	-	-	3,047	11,047
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
72,600	343,825	-	-	-	158,931
-	-	-	4,814,136	892,114	-
-	-	-	-	-	-
-	-	377,027	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>72,600</u>	<u>343,825</u>	<u>377,027</u>	<u>4,814,136</u>	<u>892,114</u>	<u>158,931</u>
<u>\$ 72,600</u>	<u>\$ 343,825</u>	<u>\$ 377,027</u>	<u>\$ 4,814,136</u>	<u>\$ 895,161</u>	<u>\$ 169,978</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2702	2703	2705	2707
	WIPP Hazmat Grant	VFD Firefighter Asst Grant	Secure Rural Schools	EMS-Careplus Ambulance
ASSETS				
Cash and short-term investments	\$ 44,605	\$ 29,671	\$ 2,368	\$ 175
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 44,605</u>	<u>\$ 29,671</u>	<u>\$ 2,368</u>	<u>\$ 175</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	44,605	29,671	2,368	175
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>44,605</u>	<u>29,671</u>	<u>2,368</u>	<u>175</u>
<i>Total liabilities and fund balances</i>	<u>\$ 44,605</u>	<u>\$ 29,671</u>	<u>\$ 2,368</u>	<u>\$ 175</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2850	2851	2852	2853	2854	2855
Eddy County DWI	DWI DARE Donations	DWI Grant	DWI Client Fees	Traffic Safety	DWI School
\$ 5,052	\$ 13,887	\$ -	\$ 9,749	\$ 11,674	\$ 27,625
-	-	-	-	-	-
-	-	40,371	-	3,014	-
<u>\$ 5,052</u>	<u>\$ 13,887</u>	<u>\$ 40,371</u>	<u>\$ 9,749</u>	<u>\$ 14,688</u>	<u>\$ 27,625</u>
\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -
6,850	-	-	-	-	-
-	-	-	-	-	-
<u>7,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,887	40,371	9,749	14,688	27,625
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(2,131)	-	-	-	-	-
<u>(2,131)</u>	<u>13,887</u>	<u>40,371</u>	<u>9,749</u>	<u>14,688</u>	<u>27,625</u>
<u>\$ 5,052</u>	<u>\$ 13,887</u>	<u>\$ 40,371</u>	<u>\$ 9,749</u>	<u>\$ 14,688</u>	<u>\$ 27,625</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2900	2901	2902	2903
	Fire Excise- Atoka	Fire Excise- Cottonwood	Fire Excise- Happy Valley	Fire Excise-Joel
ASSETS				
Cash and short-term investments	\$ 379,486	\$ 706,780	\$ 1,558,969	\$ 693,245
Receivables:				
Other taxes receivable	28,257	28,257	28,257	28,257
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 407,743</u>	<u>\$ 735,037</u>	<u>\$ 1,587,226</u>	<u>\$ 721,502</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 43,789	\$ -	\$ -	\$ 1,854
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>43,789</u>	<u>-</u>	<u>-</u>	<u>1,854</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	363,954	735,037	1,587,226	719,648
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>363,954</u>	<u>735,037</u>	<u>1,587,226</u>	<u>719,648</u>
<i>Total liabilities and fund balances</i>	<u>\$ 407,743</u>	<u>\$ 735,037</u>	<u>\$ 1,587,226</u>	<u>\$ 721,502</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2904	2905	2906	2908	2909	2910
Fire Excise-La Huerta	Fire Excise-Locho Hills	Fire Excise-Otis	Fire Excise-Sun Country	Fire Excise-Queen	Fire Excise-Riverside
\$ 308,130	\$ 344,624	\$ 550,165	\$ 373,420	\$ 417,679	\$ 1,153,388
28,257	28,257	28,257	28,257	28,257	28,257
-	-	-	-	-	-
<u>\$ 336,387</u>	<u>\$ 372,881</u>	<u>\$ 578,422</u>	<u>\$ 401,677</u>	<u>\$ 445,936</u>	<u>\$ 1,181,645</u>
\$ 9,096	\$ -	\$ -	\$ -	\$ -	\$ 801
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>801</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
327,291	372,881	578,422	401,677	445,936	1,180,844
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>327,291</u>	<u>372,881</u>	<u>578,422</u>	<u>401,677</u>	<u>445,936</u>	<u>1,180,844</u>
<u>\$ 336,387</u>	<u>\$ 372,881</u>	<u>\$ 578,422</u>	<u>\$ 401,677</u>	<u>\$ 445,936</u>	<u>\$ 1,181,645</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2911	2912	2913	2917
	Fire Excise- Malaga	Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Administration
ASSETS				
Cash and short-term investments	\$ 1,131,814	\$ 240,553	\$ 320,647	\$ 3,442,854
Receivables:				
Other taxes receivable	28,257	14,129	14,129	508,632
Other receivables	-	-	-	1,500
<i>Total assets</i>	<u>\$ 1,160,071</u>	<u>\$ 254,682</u>	<u>\$ 334,776</u>	<u>\$ 3,952,986</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 6,360	\$ -	\$ -	\$ 700
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>6,360</u>	<u>-</u>	<u>-</u>	<u>700</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	1,153,711	254,682	334,776	3,952,286
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1,153,711</u>	<u>254,682</u>	<u>334,776</u>	<u>3,952,286</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,160,071</u>	<u>\$ 254,682</u>	<u>\$ 334,776</u>	<u>\$ 3,952,986</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2918	2919	2920	2921	2922	2923
Fire Excise- Reserve	Fire Excise- Gross Receipts	EMS-Atoka	EMS- Cottonwood	EMS-Happy Valley	EMS-Joel
\$ 500,000	\$ 103,814	\$ 6,773	\$ 868	\$ 211	\$ 533
-	17,300	-	-	-	-
-	-	-	-	-	-
<u>\$ 500,000</u>	<u>\$ 121,114</u>	<u>\$ 6,773</u>	<u>\$ 868</u>	<u>\$ 211</u>	<u>\$ 533</u>
\$ -	\$ 965	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	965	-	-	-	-
500,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	120,149	6,773	868	211	533
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>500,000</u>	<u>120,149</u>	<u>6,773</u>	<u>868</u>	<u>211</u>	<u>533</u>
<u>\$ 500,000</u>	<u>\$ 121,114</u>	<u>\$ 6,773</u>	<u>\$ 868</u>	<u>\$ 211</u>	<u>\$ 533</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2924	2925	2926	2928
	EMS-La Huerta	EMS-LoCo Hills	EMS-Otis	EMS-Sun Country
ASSETS				
Cash and short-term investments	\$ 2,217	\$ 5,461	\$ 3,962	\$ 9,469
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 2,217</u>	<u>\$ 5,461</u>	<u>\$ 3,962</u>	<u>\$ 9,469</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	2,217	5,461	3,962	9,469
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>2,217</u>	<u>5,461</u>	<u>3,962</u>	<u>9,469</u>
<i>Total liabilities and fund balances</i>	<u>\$ 2,217</u>	<u>\$ 5,461</u>	<u>\$ 3,962</u>	<u>\$ 9,469</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2930	2931	2940	2941	2942	2943
EMS-Riverside	EMS-Malaga	VFD-Atoka	VFD-Cottonwood	VFD-Happy Valley	VFD-Joel
\$ 1,310	\$ 148	\$ 37,861	\$ 163,610	\$ 49,894	\$ 174,032
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,310</u>	<u>\$ 148</u>	<u>\$ 37,861</u>	<u>\$ 163,610</u>	<u>\$ 49,894</u>	<u>\$ 174,032</u>
\$ -	\$ -	\$ 848	\$ 540	\$ 703	\$ 1,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	848	540	703	1,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,310	148	37,013	163,070	49,191	172,582
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,310</u>	<u>148</u>	<u>37,013</u>	<u>163,070</u>	<u>49,191</u>	<u>172,582</u>
<u>\$ 1,310</u>	<u>\$ 148</u>	<u>\$ 37,861</u>	<u>\$ 163,610</u>	<u>\$ 49,894</u>	<u>\$ 174,032</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	2944	2945	2946	2948
	VFD-La Huerta	VFD-LoCo Hills	VFD-Otis	VFD-Sun Country
ASSETS				
Cash and short-term investments	\$ 135,352	\$ 16,501	\$ 76,899	\$ 395,308
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 135,352</u>	<u>\$ 16,501</u>	<u>\$ 76,899</u>	<u>\$ 395,308</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 1,488	\$ 248	\$ 1,240	\$ 231
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>1,488</u>	<u>248</u>	<u>1,240</u>	<u>231</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	133,864	16,253	75,659	395,077
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>133,864</u>	<u>16,253</u>	<u>75,659</u>	<u>395,077</u>
<i>Total liabilities and fund balances</i>	<u>\$ 135,352</u>	<u>\$ 16,501</u>	<u>\$ 76,899</u>	<u>\$ 395,308</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2949	2950	2951	2959	5800	7100
VFD-Queen	VFD-Riverside	VFD-Malaga	VFD-Administration	Artesia Motor Vehicle	Edward Byrne-Regional VI
\$ 103,082	\$ 18,972	\$ 28,872	\$ 133	\$ 88,811	\$ 71,355
-	-	-	-	-	-
-	-	-	-	21,223	-
<u>\$ 103,082</u>	<u>\$ 18,972</u>	<u>\$ 28,872</u>	<u>\$ 133</u>	<u>\$ 110,034</u>	<u>\$ 71,355</u>
\$ 5	\$ 164	\$ 75	\$ -	\$ -	\$ -
-	-	-	-	6,014	-
-	-	-	-	-	-
<u>5</u>	<u>164</u>	<u>75</u>	<u>-</u>	<u>6,014</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
103,077	18,808	28,797	133	-	71,355
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	104,020	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>103,077</u>	<u>18,808</u>	<u>28,797</u>	<u>133</u>	<u>104,020</u>	<u>71,355</u>
<u>\$ 103,082</u>	<u>\$ 18,972</u>	<u>\$ 28,872</u>	<u>\$ 133</u>	<u>\$ 110,034</u>	<u>\$ 71,355</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue			
	7101	7102	7201	7202
	Edward Byrne- Region VI ARRA	Region VI Cops Meth Grant	HIDTA	09 HIDTA Recovery Act
ASSETS				
Cash and short-term investments	\$ 31,516	\$ 475	\$ 190,714	\$ 10,099
Receivables:				
Other taxes receivable	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 31,516</u>	<u>\$ 475</u>	<u>\$ 190,714</u>	<u>\$ 10,099</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 628	\$ -
Accrued expenses	-	-	4,783	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>5,411</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	31,516	475	185,303	10,099
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>31,516</u>	<u>475</u>	<u>185,303</u>	<u>10,099</u>
<i>Total liabilities and fund balances</i>	<u>\$ 31,516</u>	<u>\$ 475</u>	<u>\$ 190,714</u>	<u>\$ 10,099</u>

The accompanying notes are an integral part of these financial statements

Capital Projects			
3100	3300	3400	
Legislative Project	Land Acquisition	Capital Improvement	Total Nonmajor Government Funds
\$ 146,549	\$ 30,000	\$ 360,861	\$ 25,808,031
-	-	-	2,197,328
4,500	-	-	789,569
<u>\$ 151,049</u>	<u>\$ 30,000</u>	<u>\$ 360,861</u>	<u>\$ 28,794,928</u>
\$ -	\$ -	\$ 43,942	\$ 257,697
-	-	-	40,853
-	-	-	-
<u>-</u>	<u>-</u>	<u>43,942</u>	<u>298,550</u>
-	-	-	500,000
-	-	-	4,309,529
151,049	-	-	151,049
-	-	-	14,844,459
-	-	-	5,812,570
-	-	-	-
-	-	-	2,059,217
-	-	-	34,591
-	-	-	-
-	-	316,919	316,919
-	30,000	-	30,000
-	-	-	440,175
-	-	-	(2,131)
<u>151,049</u>	<u>30,000</u>	<u>316,919</u>	<u>28,496,378</u>
<u>\$ 151,049</u>	<u>\$ 30,000</u>	<u>\$ 360,861</u>	<u>\$ 28,794,928</u>

STATE OF NEW MEXICO

Eddy County

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

Nonmajor Governmental Funds

For the Year Ended June 30, 2014

	Special Revenue			
	2000	2001	2002	2100
	Property Valuation	Treasurer's Collection	Clerk Recording and Filing	Law Enforcement Protection Act
<i>Revenues:</i>				
Taxes:				
Property	\$ 326,673	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	51,200
Local sources	-	-	-	-
Charges for services	-	7,723	95,067	-
Miscellaneous	703	-	-	-
<i>Total revenues</i>	<u>327,376</u>	<u>7,723</u>	<u>95,067</u>	<u>51,200</u>
<i>Expenditures:</i>				
Current:				
General government	297,967	4,668	79,560	-
Public safety	-	-	-	17,289
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
	-	-	-	-
Capital outlay	50,319	-	2,944	-
<i>Total expenditures</i>	<u>348,286</u>	<u>4,668</u>	<u>82,504</u>	<u>17,289</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(20,910)</u>	<u>3,055</u>	<u>12,563</u>	<u>33,911</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(20,910)</u>	<u>3,055</u>	<u>12,563</u>	<u>33,911</u>
<i>Fund balance - beginning of year</i>	<u>1,021,108</u>	<u>23,559</u>	<u>317,794</u>	<u>53,612</u>
<i>Fund balance - end of year</i>	<u>\$ 1,000,198</u>	<u>\$ 26,614</u>	<u>\$ 330,357</u>	<u>\$ 87,523</u>

The accompanying notes are an integral part of these financial statements

Special Revenue				
2101	2102	2201	2300	2301
Law Enforcement Traffic Safety Grant	Local Law Enforcement Block Grant	Environmental GRT	Farm and Range	Lodgers' Tax
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,340,117	-	-
-	-	-	-	-
-	-	-	-	65,287
-	-	-	23,919	-
-	-	-	-	-
-	-	-	-	-
-	-	1,293,077	-	-
-	-	-	-	-
-	-	3,633,194	23,919	65,287
-	-	-	-	-
-	-	-	50,250	12,903
-	-	-	-	-
-	-	-	-	-
-	-	2,032,587	-	-
-	-	-	-	-
-	-	579,769	-	-
-	-	-	-	-
-	-	-	-	-
-	-	50,802	-	-
-	-	2,663,158	50,250	12,903
-	-	-	-	-
-	-	970,036	(26,331)	52,384
-	-	-	-	-
-	-	-	22,921	-
-	-	-	-	-
-	-	-	22,921	-
-	-	-	-	-
-	-	970,036	(3,410)	52,384
12,248	24,495	3,339,493	3,410	168,617
\$ 12,248	\$ 24,495	\$ 4,309,529	\$ -	\$ 221,001

STATE OF NEW MEXICO

Eddy County

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

Nonmajor Governmental Funds

For the Year Ended June 30, 2014

	Special Revenue			
	2302	2400	2401	2402
	Recreation	Correction Fees	Detention Concession	Jail Improvements
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	275,085	39,616	48,000
Miscellaneous	16,000	-	-	212
<i>Total revenues</i>	<u>16,000</u>	<u>275,085</u>	<u>39,616</u>	<u>48,212</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	586,774	5,094	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	15,329	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	45,000	-	-	-
<i>Total expenditures</i>	<u>60,329</u>	<u>586,774</u>	<u>5,094</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(44,329)</u>	<u>(311,689)</u>	<u>34,522</u>	<u>48,212</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	53,379	353,000	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>53,379</u>	<u>353,000</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	9,050	41,311	34,522	48,212
<i>Fund balance - beginning of year</i>	<u>25,541</u>	<u>(25,037)</u>	<u>104,487</u>	<u>252,954</u>
<i>Fund balance - end of year</i>	<u>\$ 34,591</u>	<u>\$ 16,274</u>	<u>\$ 139,009</u>	<u>\$ 301,166</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2403	2404	2500	2600	2601	2700
Detention SSA Initiative	Southwest Border Patrol Initiative	G.I.S. Programs	County Indigent	Healthier Services	Emergency Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	4,957,504	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	10,719
-	-	-	-	-	-
-	-	6,602	-	-	-
-	-	82	10,874	-	-
-	-	6,684	4,968,378	-	10,719
-	-	12,522	-	-	-
-	-	-	-	-	495,020
-	-	-	-	-	-
-	-	-	3,925,048	352,375	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,950
-	-	12,522	3,925,048	352,375	501,970
-	-	(5,838)	1,043,330	(352,375)	(491,251)
-	-	-	-	-	575,000
-	-	-	-	-	-
-	-	-	-	-	575,000
-	-	(5,838)	1,043,330	(352,375)	83,749
72,600	343,825	382,865	3,770,806	1,244,489	75,182
\$ 72,600	\$ 343,825	\$ 377,027	\$ 4,814,136	\$ 892,114	\$ 158,931

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			
	2702	2703	2705	2707
	WIPP Hazmat Grant	VFD Firefighter Asst Grant	Secure Rural Schools	EMS-Careplus Ambulance
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	4,120	-	-
State operating grants	5,000	-	-	12,490
Local sources	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>4,120</u>	<u>-</u>	<u>12,490</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	12,315
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,315</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,000</u>	<u>4,120</u>	<u>-</u>	<u>175</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	5,000	4,120	-	175
<i>Fund balance - beginning of year</i>	<u>39,605</u>	<u>25,551</u>	<u>2,368</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 44,605</u>	<u>\$ 29,671</u>	<u>\$ 2,368</u>	<u>\$ 175</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2850	2851	2852	2853	2854	2855
Eddy County DWI	DWI DARE Donations	DWI Grant	DWI Client Fees	Traffic Safety	DWI School
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
361,952	-	89,301	-	9,671	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,563	-	11,395	-	-
<u>361,952</u>	<u>13,563</u>	<u>89,301</u>	<u>11,395</u>	<u>9,671</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
367,588	8,531	73,628	2,670	9,671	7,607
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>367,588</u>	<u>8,531</u>	<u>73,628</u>	<u>2,670</u>	<u>9,671</u>	<u>7,607</u>
<u>(5,636)</u>	<u>5,032</u>	<u>15,673</u>	<u>8,725</u>	<u>-</u>	<u>(7,607)</u>
5,115	-	-	-	-	-
-	-	-	(5,115)	-	-
<u>5,115</u>	<u>-</u>	<u>-</u>	<u>(5,115)</u>	<u>-</u>	<u>-</u>
(521)	5,032	15,673	3,610	-	(7,607)
<u>(1,610)</u>	<u>8,855</u>	<u>24,698</u>	<u>6,139</u>	<u>14,688</u>	<u>35,232</u>
<u>\$ (2,131)</u>	<u>\$ 13,887</u>	<u>\$ 40,371</u>	<u>\$ 9,749</u>	<u>\$ 14,688</u>	<u>\$ 27,625</u>

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			
	2900	2901	2902	2903
	Fire Excise- Atoka	Fire Excise- Cottonwood	Fire Excise- Happy Valley	Fire Excise-Joel
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	152,888	152,917	152,888	152,888
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>152,888</u>	<u>152,917</u>	<u>152,888</u>	<u>152,888</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	15,160	66,439	25,829	23,266
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	208,450	-	1,029,413	-
<i>Total expenditures</i>	<u>223,610</u>	<u>66,439</u>	<u>1,055,242</u>	<u>23,266</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(70,722)</u>	<u>86,478</u>	<u>(902,354)</u>	<u>129,622</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	2,108,272	8,272
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>2,108,272</u>	<u>8,272</u>
<i>Net change in fund balance</i>	(70,722)	86,478	1,205,918	137,894
<i>Fund balance - beginning of year</i>	<u>434,676</u>	<u>648,559</u>	<u>381,308</u>	<u>581,754</u>
<i>Fund balance - end of year</i>	<u>\$ 363,954</u>	<u>\$ 735,037</u>	<u>\$ 1,587,226</u>	<u>\$ 719,648</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2904	2905	2906	2908	2909	2910
Fire Excise-La Huerta	Fire Excise-Locho Hills	Fire Excise-Otis	Fire Excise-Sun Country	Fire Excise- Queen	Fire Excise- Riverside
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152,888	152,888	152,888	152,888	152,888	152,888
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
152,888	152,888	152,888	152,888	152,888	152,888
-	-	-	-	-	-
36,768	27,575	28,337	7,393	20,564	37,865
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,690	304,375	410,675	52,657	-	130,481
72,458	331,950	439,012	60,050	20,564	168,346
80,430	(179,062)	(286,124)	92,838	132,324	(15,458)
8,273	-	508,272	-	-	600,000
-	-	-	-	-	-
8,273	-	508,272	-	-	600,000
88,703	(179,062)	222,148	92,838	132,324	584,542
238,588	551,943	356,274	308,839	313,612	596,302
\$ 327,291	\$ 372,881	\$ 578,422	\$ 401,677	\$ 445,936	\$ 1,180,844

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			
	2911	2912	2913	2917
	Fire Excise- Malaga	Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Administration
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	152,888	76,444	76,444	2,751,986
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	7,500
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>152,888</u>	<u>76,444</u>	<u>76,444</u>	<u>2,759,486</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	284,037	47,315	3,108	273,390
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	16,652	-	-	-
<i>Total expenditures</i>	<u>300,689</u>	<u>47,315</u>	<u>3,108</u>	<u>273,390</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(147,801)</u>	<u>29,129</u>	<u>73,336</u>	<u>2,486,096</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	1,019,783	-	-	-
Operating transfers out	-	-	-	(4,252,872)
<i>Total other financing sources (uses)</i>	<u>1,019,783</u>	<u>-</u>	<u>-</u>	<u>(4,252,872)</u>
<i>Net change in fund balance</i>	871,982	29,129	73,336	(1,766,776)
<i>Fund balance - beginning of year</i>	<u>281,729</u>	<u>225,553</u>	<u>261,440</u>	<u>5,719,062</u>
<i>Fund balance - end of year</i>	<u>\$ 1,153,711</u>	<u>\$ 254,682</u>	<u>\$ 334,776</u>	<u>\$ 3,952,286</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2018	2019	2020	2021	2022	2023
Fire Excise- Reserve	Fire Excise- Gross Receipts	EMS-Atoka	EMS- Cottonwood	EMS-Happy Valley	EMS-Joel
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	93,605	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	5,364	-	-	5,231
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	93,605	5,364	-	-	5,231
-	-	-	-	-	-
-	34,476	470	40	-	4,698
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	78,156	-	-	-	-
-	112,632	470	40	-	4,698
-	-	-	-	-	-
-	(19,027)	4,894	(40)	-	533
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(19,027)	4,894	(40)	-	533
500,000	139,176	1,879	908	211	-
\$ 500,000	\$ 120,149	\$ 6,773	\$ 868	\$ 211	\$ 533

STATE OF NEW MEXICO

Eddy County

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

Nonmajor Governmental Funds

For the Year Ended June 30, 2014

	Special Revenue			
	2924	2925	2926	2928
	EMS-La Huerta	EMS-Loce Hills	EMS-Otis	EMS-Sun Country
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	3,224	3,480	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,224</u>	<u>3,480</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	8,116	1,688	274	213
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>8,116</u>	<u>1,688</u>	<u>274</u>	<u>213</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(4,892)</u>	<u>1,792</u>	<u>(274)</u>	<u>(213)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(4,892)</u>	<u>1,792</u>	<u>(274)</u>	<u>(213)</u>
<i>Fund balance - beginning of year</i>	<u>7,109</u>	<u>3,669</u>	<u>4,236</u>	<u>9,682</u>
<i>Fund balance - end of year</i>	<u>\$ 2,217</u>	<u>\$ 5,461</u>	<u>\$ 3,962</u>	<u>\$ 9,469</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2930	2931	2940	2941	2942	2943
EMS-Riverside	EMS-Malaga	VFD-Atoka	VFD-Cottonwood	VFD-Happy Valley	VFD-Joel
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,290	-	156,634	156,729	97,219	262,296
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,290</u>	<u>-</u>	<u>156,634</u>	<u>156,729</u>	<u>97,219</u>	<u>262,296</u>
-	-	-	-	-	-
4,498	-	34,087	44,067	49,256	164,120
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	482,883	-	-	-
<u>4,498</u>	<u>-</u>	<u>516,970</u>	<u>44,067</u>	<u>49,256</u>	<u>164,120</u>
-	-	-	-	-	-
(1,208)	-	(360,336)	112,662	47,963	98,176
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,208)	-	(360,336)	112,662	47,963	98,176
<u>2,518</u>	<u>148</u>	<u>397,349</u>	<u>50,408</u>	<u>1,228</u>	<u>74,406</u>
<u>\$ 1,310</u>	<u>\$ 148</u>	<u>\$ 37,013</u>	<u>\$ 163,070</u>	<u>\$ 49,191</u>	<u>\$ 172,582</u>

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			
	2944	2945	2946	2948
	VFD-La Huerta	VFD-LoCo Hills	VFD-Otis	VFD-Sun Country
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	150,298	48,329	134,258	156,668
Local sources	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>150,298</u>	<u>48,329</u>	<u>134,258</u>	<u>156,668</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	115,288	34,881	52,543	19,934
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	8,441	-	219,486	-
<i>Total expenditures</i>	<u>123,729</u>	<u>34,881</u>	<u>272,029</u>	<u>19,934</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>26,569</u>	<u>13,448</u>	<u>(137,771)</u>	<u>136,734</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	26,569	13,448	(137,771)	136,734
<i>Fund balance - beginning of year</i>	<u>107,295</u>	<u>2,805</u>	<u>213,430</u>	<u>258,343</u>
<i>Fund balance - end of year</i>	<u>\$ 133,864</u>	<u>\$ 16,253</u>	<u>\$ 75,659</u>	<u>\$ 395,077</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2949	2950	2951	2959	5800	7100
VFD-Queen	VFD-Riverside	VFD-Malaga	VFD-Administration	Artesia Motor Vehicle	Edward Byrne-Regional VI
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,241	49,598	47,241	70,858	20,425	-
-	-	-	-	-	-
-	-	-	-	48,244	-
-	-	-	-	114,157	-
<u>47,241</u>	<u>49,598</u>	<u>47,241</u>	<u>70,858</u>	<u>182,826</u>	<u>-</u>
-	-	-	-	308,371	-
29,863	37,513	41,040	58,458	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,170	-	-	-	-	-
<u>39,033</u>	<u>37,513</u>	<u>41,040</u>	<u>58,458</u>	<u>308,371</u>	<u>-</u>
<u>8,208</u>	<u>12,085</u>	<u>6,201</u>	<u>12,400</u>	<u>(125,545)</u>	<u>-</u>
-	-	-	-	141,000	-
-	-	-	-	-	-
-	-	-	-	141,000	-
8,208	12,085	6,201	12,400	15,455	-
<u>94,869</u>	<u>6,723</u>	<u>22,596</u>	<u>(12,267)</u>	<u>88,565</u>	<u>71,355</u>
<u>\$ 103,077</u>	<u>\$ 18,808</u>	<u>\$ 28,797</u>	<u>\$ 133</u>	<u>\$ 104,020</u>	<u>\$ 71,355</u>

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			
	7101	7102	7201	7202
	Edward Byrne- Region VI ARRA	Region VI Cops Meth Grant	HIDTA	09 HIDTA Recovery Act
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	362,343	-
State operating grants	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>362,343</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	305,707	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Payments to subrecipients	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>305,707</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>56,636</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	56,636	-
<i>Fund balance - beginning of year</i>	<u>31,516</u>	<u>475</u>	<u>128,667</u>	<u>10,099</u>
<i>Fund balance - end of year</i>	<u>\$ 31,516</u>	<u>\$ 475</u>	<u>\$ 185,303</u>	<u>\$ 10,099</u>

The accompanying notes are an integral part of these financial statements

Capital Projects			
3100	3300	3400	
Legislative Project	Land Acquisition	Capital Improvement	Total Nonmajor Government Funds
\$ -	\$ -	\$ -	\$ 326,673
-	-	-	11,977,897
-	-	-	-
-	-	-	65,287
-	-	-	390,382
-	-	-	1,958,716
-	-	-	-
-	-	-	1,820,914
4,500	-	-	171,486
<u>4,500</u>	<u>-</u>	<u>-</u>	<u>16,711,355</u>
-	-	106,923	873,164
-	-	-	3,054,768
-	-	-	-
-	-	-	6,779,705
-	-	-	15,329
-	-	-	579,769
-	-	-	-
-	-	-	-
90,700	-	1,368,565	4,601,809
<u>90,700</u>	<u>-</u>	<u>1,475,488</u>	<u>15,904,544</u>
<u>(86,200)</u>	<u>-</u>	<u>(1,475,488)</u>	<u>806,811</u>
100,000	30,000	1,481,389	7,014,676
-	-	-	(4,257,987)
<u>100,000</u>	<u>30,000</u>	<u>1,481,389</u>	<u>2,756,689</u>
13,800	30,000	5,901	3,563,500
<u>137,249</u>	<u>-</u>	<u>311,018</u>	<u>24,932,878</u>
<u>\$ 151,049</u>	<u>\$ 30,000</u>	<u>\$ 316,919</u>	<u>\$ 28,496,378</u>

STATE OF NEW MEXICO

Statement B-1

Eddy County

Property Valuation Special Revenue Fund - "2000"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 250,000	\$ 250,000	\$ 326,673	\$ 76,673
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	703	703
<i>Total revenues</i>	<u>250,000</u>	<u>250,000</u>	<u>327,376</u>	<u>77,376</u>
<i>Expenditures</i>				
Current:				
General government	92,320	434,347	366,659	67,688
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	33,100	50,319	(17,219)
<i>Total expenditures</i>	<u>92,320</u>	<u>467,447</u>	<u>416,978</u>	<u>50,469</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>157,680</u>	<u>(217,447)</u>	<u>(89,602)</u>	<u>127,845</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(157,680)	217,447	-	(217,447)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(157,680)</u>	<u>217,447</u>	<u>-</u>	<u>(217,447)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(89,602)	(89,602)
<i>Fund balance - beginning of year</i>	-	-	1,089,801	1,089,801
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,199</u>	<u>\$ 1,000,199</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (89,602)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			68,692	
Net change in fund balance (GAAP basis)			<u>\$ (20,910)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-2

Eddy County

Treasurer's Collection Special Revenue Fund - "2001"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	9,000	9,000	7,698	(1,302)
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>7,698</u>	<u>(1,302)</u>
<i>Expenditures</i>				
Current:				
General government	5,103	5,103	4,668	435
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,103</u>	<u>5,103</u>	<u>4,668</u>	<u>435</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>3,897</u>	<u>3,897</u>	<u>3,030</u>	<u>(867)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,897)	(3,897)	-	3,897
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(3,897)</u>	<u>(3,897)</u>	<u>-</u>	<u>3,897</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	3,030	3,030
<i>Fund balance - beginning of year</i>	-	-	23,558	23,558
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,588</u>	<u>\$ 26,588</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,030	
Adjustments to revenue for charges for services			25	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,055</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-3

Eddy County

Clerk Recording & Filing Special Revenue Fund - "2002"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	45,000	45,000	95,067	50,067
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	45,000	45,000	95,067	50,067
<i>Expenditures</i>				
Current:				
General government	38,289	88,289	79,600	8,689
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	9,300	9,300	2,944	6,356
<i>Total expenditures</i>	47,589	97,589	82,544	15,045
<i>Excess (deficiency) of revenues over expenditures</i>	(2,589)	(52,589)	12,523	65,112
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,589	52,589	-	(52,589)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	2,589	52,589	-	(52,589)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	12,523	12,523
<i>Fund balance - beginning of year</i>	-	-	317,833	317,833
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 330,356	\$ 330,356
Net change in fund balance (non-GAAP budgetary basis)			\$ 12,523	
No adjustment to revenues			-	
Adjustments to expenditures for general government			40	
Net change in fund balance (GAAP basis)			\$ 12,563	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-4

Eddy County

Law Enforcement Protection Act Special Revenue Fund - "2100"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	48,800	48,800	50,000	1,200
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>48,800</u>	<u>48,800</u>	<u>50,000</u>	<u>1,200</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	25,500	30,500	29,668	832
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>25,500</u>	<u>30,500</u>	<u>29,668</u>	<u>832</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>23,300</u>	<u>18,300</u>	<u>20,332</u>	<u>2,032</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(23,300)	(18,300)	-	18,300
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(23,300)</u>	<u>(18,300)</u>	<u>-</u>	<u>18,300</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	20,332	20,332
<i>Fund balance - beginning of year</i>	-	-	15,992	15,992
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,324</u>	<u>\$ 36,324</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 20,332	
Adjustments to revenues for state operating grants			1,200	
Adjustments to expenditures for public safety			12,379	
Net change in fund balance (GAAP basis)			<u>\$ 33,911</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-5

Eddy County

Law Enforcement Traffic Safety Grant Special Revenue Fund - "2101"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	59,000	59,000	-	(59,000)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>59,000</u>	<u>59,000</u>	<u>-</u>	<u>(59,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>59,000</u>	<u>59,000</u>	<u>-</u>	<u>(59,000)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(59,000)	(59,000)	-	59,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>	<u>59,000</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	12,248	12,248
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,248</u>	<u>\$ 12,248</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-6

Eddy County

Local Law Enforcement Block Grant Special Revenue Fund - "2102"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	24,495	24,495
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,495</u>	<u>\$ 24,495</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-7

Eddy County

Environmental GRT Special Revenue Fund - "2201"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,075,000	2,075,000	2,287,959	212,959
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	1,130,000	1,130,000	691,486	(438,514)
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,205,000</u>	<u>3,205,000</u>	<u>2,979,445</u>	<u>(225,555)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	1,979,313	2,219,313	2,107,625	111,688
Culture and recreation	-	-	-	-
Debt service				
Principle	560,000	560,000	583,174	(23,174)
Interest	-	-	-	-
Capital outlay	-	-	50,802	(50,802)
<i>Total expenditures</i>	<u>2,539,313</u>	<u>2,779,313</u>	<u>2,741,601</u>	<u>37,712</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>665,687</u>	<u>425,687</u>	<u>237,844</u>	<u>(187,843)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(665,687)	(425,687)	-	425,687
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(665,687)</u>	<u>(425,687)</u>	<u>-</u>	<u>425,687</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	237,844	237,844
<i>Fund balance - beginning of year</i>	-	-	3,019,591	3,019,591
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3,257,435	\$ 3,257,435
Net change in fund balance (non-GAAP budgetary basis)			\$ 237,844	
Adjustments to revenues for charges for services and gross receipts taxes			653,749	
Adjustments to expenditures for health and sanitation			78,443	
Net change in fund balance (GAAP basis)			\$ 970,036	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-8

Eddy County

Farm and Range Special Revenue Fund - "2300"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	29,000	29,000	23,919	(5,081)
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>29,000</u>	<u>29,000</u>	<u>23,919</u>	<u>(5,081)</u>
<i>Expenditures</i>				
Current:				
General government	50,250	50,250	50,250	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>50,250</u>	<u>50,250</u>	<u>50,250</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(21,250)</u>	<u>(21,250)</u>	<u>(26,331)</u>	<u>(5,081)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	21,250	21,250	-	(21,250)
Operating transfers in (out)	21,250	21,250	22,921	1,671
<i>Total other financing sources (uses)</i>	<u>42,500</u>	<u>42,500</u>	<u>22,921</u>	<u>(19,579)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	21,250	21,250	(3,410)	(24,660)
<i>Fund balance - beginning of year</i>	-	-	3,410	3,410
<i>Fund balance - end of year</i>	<u>\$ 21,250</u>	<u>\$ 21,250</u>	<u>\$ -</u>	<u>\$ (21,250)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,410)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (3,410)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-9

Eddy County

Lodgers' Tax Special Revenue Fund - "2301"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	44,000	44,000	63,238	19,238
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>44,000</u>	<u>44,000</u>	<u>63,238</u>	<u>19,238</u>
<i>Expenditures</i>				
Current:				
General government	44,000	44,000	12,903	31,097
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>44,000</u>	<u>44,000</u>	<u>12,903</u>	<u>31,097</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>50,335</u>	<u>50,335</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>50,335</u>	<u>50,335</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>153,391</u>	<u>153,391</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,726</u>	<u>\$ 203,726</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 50,335	
Adjustments to revenue for lodgers' tax			2,049	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 52,384</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-10

Eddy County

Recreation Special Revenue Fund - "2302"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	150	150	-	(150)
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	16,000	16,000
<i>Total revenues</i>	<u>150</u>	<u>150</u>	<u>16,000</u>	<u>15,850</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	17,529	17,529	15,943	1,586
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	45,000	(45,000)
<i>Total expenditures</i>	<u>17,529</u>	<u>17,529</u>	<u>60,943</u>	<u>(43,414)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(17,379)</u>	<u>(17,379)</u>	<u>(44,943)</u>	<u>(27,564)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	17,379	17,379	-	(17,379)
Operating transfers in (out)	17,379	17,379	53,379	36,000
<i>Total other financing sources (uses)</i>	<u>34,758</u>	<u>34,758</u>	<u>53,379</u>	<u>18,621</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>17,379</u>	<u>17,379</u>	<u>8,436</u>	<u>(8,943)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>26,154</u>	<u>26,154</u>
<i>Fund balance - end of year</i>	<u>\$ 17,379</u>	<u>\$ 17,379</u>	<u>\$ 34,590</u>	<u>\$ 17,211</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 8,436	
No adjustments to revenues			-	
Adjustments to expenditures for culture and recreation			614	
Net change in fund balance (GAAP basis)			<u>\$ 9,050</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-11

Eddy County

Correction Fees Special Revenue Fund - "2400"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	127,000	127,000	275,085	148,085
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>127,000</u>	<u>127,000</u>	<u>275,085</u>	<u>148,085</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	480,000	544,000	586,774	(42,774)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>480,000</u>	<u>544,000</u>	<u>586,774</u>	<u>(42,774)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(353,000)</u>	<u>(417,000)</u>	<u>(311,689)</u>	<u>105,311</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	353,000	417,000	-	(417,000)
Operating transfers in (out)	353,000	353,000	353,000	-
<i>Total other financing sources (uses)</i>	<u>706,000</u>	<u>770,000</u>	<u>353,000</u>	<u>(417,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>353,000</u>	<u>353,000</u>	<u>41,311</u>	<u>(311,689)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(25,037)</u>	<u>(25,037)</u>
<i>Fund balance - end of year</i>	<u>\$ 353,000</u>	<u>\$ 353,000</u>	<u>\$ 16,274</u>	<u>\$ (336,726)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 41,311	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 41,311</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-12

Eddy County

Detention Concession Special Revenue Fund - "2401"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	21,000	21,000	35,346	14,346
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	21,000	21,000	35,346	14,346
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	45,914	45,914	5,487	40,427
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	45,914	45,914	5,487	40,427
<i>Excess (deficiency) of revenues over expenditures</i>	(24,914)	(24,914)	29,859	54,773
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	24,914	24,914	-	(24,914)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	24,914	24,914	-	(24,914)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	29,859	29,859
<i>Fund balance - beginning of year</i>	-	-	102,023	102,023
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 131,882	\$ 131,882
Net change in fund balance (non-GAAP budgetary basis)			\$ 29,859	
Adjustments to revenue for charges for services			4,270	
Adjustments to expenditures for public safety			393	
Net change in fund balance (GAAP basis)			\$ 34,522	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-13

Jail Improvements Special Revenue Fund - "2402"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Refunds and recoveries	300	300	212	(88)
Charges for services	38,000	38,000	48,000	10,000
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>38,300</u>	<u>38,300</u>	<u>48,212</u>	<u>9,912</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	1,844	(1,844)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>1,844</u>	<u>(1,844)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>38,300</u>	<u>38,300</u>	<u>46,368</u>	<u>8,068</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(38,300)	(38,300)	-	38,300
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(38,300)</u>	<u>(38,300)</u>	<u>-</u>	<u>38,300</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	46,368	46,368
<i>Fund balance - beginning of year</i>	-	-	246,799	246,799
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,167</u>	<u>\$ 293,167</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 46,368	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			1,844	
Net change in fund balance (GAAP basis)			<u>\$ 48,212</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-14

Eddy County

Detention SSA Initiative Special Revenue Fund - "2403"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	7,200	7,200	-	(7,200)
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	7,200	7,200	-	(7,200)
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	7,200	7,200	-	(7,200)
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,200)	(7,200)	-	7,200
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(7,200)	(7,200)	-	7,200
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	72,600	72,600
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 72,600	\$ 72,600
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-15

Eddy County

Southwest Border Patrol Initiative Special Revenue Fund - "2404"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	343,825	343,825
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343,825</u>	<u>\$ 343,825</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-16

Eddy County

G.I.S. Programs Special Revenue Fund - "2500"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Refunds and recoveries	-	-	82	82
Charges for services	5,000	5,000	6,602	1,602
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>6,684</u>	<u>1,684</u>
<i>Expenditures</i>				
Current:				
General government	68,762	68,762	12,522	56,240
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>68,762</u>	<u>68,762</u>	<u>12,522</u>	<u>56,240</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(63,762)</u>	<u>(63,762)</u>	<u>(5,838)</u>	<u>57,924</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	63,762	63,762	-	(63,762)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>63,762</u>	<u>63,762</u>	<u>-</u>	<u>(63,762)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(5,838)	(5,838)
<i>Fund balance - beginning of year</i>	-	-	382,865	382,865
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377,027</u>	<u>\$ 377,027</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,838)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (5,838)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-17

Eddy County

County Indigent Special Revenue Fund - "2600"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	3,769,200	3,769,200	4,894,305	1,125,105
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Refunds and recoveries	-	-	4,807	4,807
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	6,067	6,067
<i>Total revenues</i>	<u>3,769,200</u>	<u>3,769,200</u>	<u>4,905,179</u>	<u>1,135,979</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	4,187,854	4,379,354	3,934,012	445,342
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>4,187,854</u>	<u>4,379,354</u>	<u>3,934,012</u>	<u>445,342</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(418,654)</u>	<u>(610,154)</u>	<u>971,167</u>	<u>1,581,321</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	418,654	610,154	-	(610,154)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>418,654</u>	<u>610,154</u>	<u>-</u>	<u>(610,154)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	971,167	971,167
<i>Fund balance - beginning of year</i>	-	-	2,943,169	2,943,169
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3,914,336	\$ 3,914,336
Net change in fund balance (non-GAAP budgetary basis)			\$ 971,167	
Adjustments to revenue for gasoline taxes			63,200	
Adjustments to expenditures for health and sanitation			8,963	
Net change in fund balance (GAAP basis)			\$ 1,043,330	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-18

Eddy County

Healthier Services Special Revenue Fund - "2601"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	358,397	358,397	350,848	7,549
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>358,397</u>	<u>358,397</u>	<u>350,848</u>	<u>7,549</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(358,397)</u>	<u>(358,397)</u>	<u>(350,848)</u>	<u>7,549</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	358,397	358,397	-	(358,397)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>358,397</u>	<u>358,397</u>	<u>-</u>	<u>(358,397)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(350,848)	(350,848)
<i>Fund balance - beginning of year</i>	-	-	1,246,008	1,246,008
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 895,160</u>	<u>\$ 895,160</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (350,848)	
No adjustments to revenue			-	
Adjustments to expenditures for health and sanitation			(1,527)	
Net change in fund balance (GAAP basis)			<u>\$ (352,375)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-19

Eddy County

Emergency Services Special Revenue Fund - "2700"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	20,000	20,000	10,719	(9,281)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>10,719</u>	<u>(9,281)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	592,401	592,401	502,370	90,031
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	6,950	(6,950)
<i>Total expenditures</i>	<u>592,401</u>	<u>592,401</u>	<u>509,320</u>	<u>83,081</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(572,401)</u>	<u>(572,401)</u>	<u>(498,601)</u>	<u>73,800</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	572,401	572,401	-	(572,401)
Operating transfers in (out)	575,000	575,000	575,000	-
<i>Total other financing sources (uses)</i>	<u>1,147,401</u>	<u>1,147,401</u>	<u>575,000</u>	<u>(572,401)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>575,000</u>	<u>575,000</u>	<u>76,399</u>	<u>(498,601)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>91,298</u>	<u>91,298</u>
<i>Fund balance - end of year</i>	<u>\$ 575,000</u>	<u>\$ 575,000</u>	<u>\$ 167,697</u>	<u>\$ (407,303)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 76,399	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			7,350	
Net change in fund balance (GAAP basis)			<u>\$ 83,749</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-20

Eddy County

WIPP Hazmat Grant Special Revenue Fund - "2702"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	5,000	5,000
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>39,605</u>	<u>39,605</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,605</u>	<u>\$ 44,605</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 5,000</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-21

Eddy County

VFD Firefighter Asst Grant Special Revenue Fund - "2703"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	4,120	4,120
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>4,120</u>	<u>4,120</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>4,120</u>	<u>4,120</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	4,120	4,120
<i>Fund balance - beginning of year</i>	-	-	25,551	25,551
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,671</u>	<u>\$ 29,671</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,120	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 4,120</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-22

Eddy County

Secure Rural Schools Special Revenue Fund - "2705"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	2,368	2,368
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,368</u>	<u>\$ 2,368</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-23

Eddy County

EMS - Careplus Ambulance Special Revenue Fund - "2707"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	9,700	12,490	12,490	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,700</u>	<u>12,490</u>	<u>12,490</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	9,700	12,490	12,315	175
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>9,700</u>	<u>12,490</u>	<u>12,315</u>	<u>175</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>175</u>	<u>175</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>175</u>	<u>175</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175</u>	<u>\$ 175</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 175	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 175</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-24

Eddy County

Eddy County DWI Special Revenue Fund - "2850"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	375,459	375,459	361,952	(13,507)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>375,459</u>	<u>375,459</u>	<u>361,952</u>	<u>(13,507)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	375,459	419,574	410,982	8,592
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>375,459</u>	<u>419,574</u>	<u>410,982</u>	<u>8,592</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(44,115)</u>	<u>(49,030)</u>	<u>(4,915)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	44,115	-	(44,115)
Operating transfers in (out)	-	-	5,115	5,115
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>44,115</u>	<u>5,115</u>	<u>(39,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(43,915)</u>	<u>(43,915)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>48,633</u>	<u>48,633</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,718</u>	<u>\$ 4,718</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (43,915)	
No adjustments to revenues			-	
Adjustments to expenditures for health and sanitation			43,394	
Net change in fund balance (GAAP basis)			<u>\$ (521)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-25

Eddy County

DWI DARE Donations Special Revenue Fund "2851"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	7,500	7,500	13,563	6,063
<i>Total revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>13,563</u>	<u>6,063</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	7,500	10,000	9,222	778
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,500</u>	<u>10,000</u>	<u>9,222</u>	<u>778</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,500)</u>	<u>4,341</u>	<u>6,841</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,500	-	(2,500)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>4,341</u>	<u>4,341</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,546</u>	<u>9,546</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,887</u>	<u>\$ 13,887</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,341	
No adjustments to revenues			-	
Adjustments to expenditures for health and sanitation			691	
Net change in fund balance (GAAP basis)			<u>\$ 5,032</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-26

Eddy County

DWI Grant Special Revenue Fund - "2852"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	25,000	25,000	63,574	38,574
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>63,574</u>	<u>38,574</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	25,000	184,746	73,928	110,818
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>25,000</u>	<u>184,746</u>	<u>73,928</u>	<u>110,818</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(159,746)</u>	<u>(10,354)</u>	<u>149,392</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	159,746	-	(159,746)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>159,746</u>	<u>-</u>	<u>(159,746)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(10,354)</u>	<u>(10,354)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,356</u>	<u>10,356</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (10,354)	
Adjustments to revenues for state operating grants			25,727	
Adjustments to expenditures for health and sanitation			300	
Net change in fund balance (GAAP basis)			<u>\$ 15,673</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-27

Eddy County

DWI Client Fees Special Revenue Fund - "2853"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	16,000	16,000	11,395	(4,605)
<i>Total revenues</i>	<u>16,000</u>	<u>16,000</u>	<u>11,395</u>	<u>(4,605)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	16,000	10,885	2,670	8,215
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,000</u>	<u>10,885</u>	<u>2,670</u>	<u>8,215</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>5,115</u>	<u>8,725</u>	<u>3,610</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(5,115)	-	5,115
Operating transfers in (out)	-	-	(5,115)	(5,115)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(5,115)</u>	<u>(5,115)</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,610</u>	<u>3,610</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,139</u>	<u>6,139</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,749</u>	<u>\$ 9,749</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,610	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,610</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-28

Eddy County

Traffic Safety Special Revenue Fund - "2854"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	15,943	15,943	12,992	(2,951)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>15,943</u>	<u>15,943</u>	<u>12,992</u>	<u>(2,951)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	15,943	15,943	9,671	6,272
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>15,943</u>	<u>15,943</u>	<u>9,671</u>	<u>6,272</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,321</u>	<u>3,321</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,321</u>	<u>3,321</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>8,355</u>	<u>8,355</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,676</u>	<u>\$ 11,676</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,321	
Adjustments to revenue for state operating grants			(3,321)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-29

Eddy County

DWI School Special Revenue Fund - "2855"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	10,000	10,000	7,607	2,393
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>7,607</u>	<u>2,393</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(7,607)</u>	<u>2,393</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,000	10,000	-	(10,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(7,607)	(7,607)
<i>Fund balance - beginning of year</i>	-	-	35,232	35,232
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,625</u>	<u>\$ 27,625</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (7,607)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (7,607)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-30

Eddy County

Fire Excise-Atoka Special Revenue Fund - "2900"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	90,000	90,000	15,160	74,840
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	164,661	164,661	-
<i>Total expenditures</i>	<u>90,000</u>	<u>254,661</u>	<u>179,821</u>	<u>74,840</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>10,000</u>	<u>(154,661)</u>	<u>(30,340)</u>	<u>124,321</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(10,000)	154,661	-	(154,661)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(10,000)</u>	<u>154,661</u>	<u>-</u>	<u>(154,661)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(30,340)</u>	<u>(30,340)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>409,826</u>	<u>409,826</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,486</u>	<u>\$ 379,486</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (30,340)	
Adjustment to revenues for gross receipt taxes			3,407	
Adjustment to expenditures for capital outlay			(43,789)	
Net change in fund balance (GAAP basis)			<u>\$ (70,722)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-31

Eddy County

Fire Excise-Cottonwood Special Revenue Fund - "2901"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,510	49,510
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	100,000	100,000	149,510	49,510
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	69,134	30,866
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	600,000	-	600,000
<i>Total expenditures</i>	100,000	700,000	69,134	630,866
<i>Excess (deficiency) of revenues over expenditures</i>	-	(600,000)	80,376	680,376
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	600,000	-	(600,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	600,000	-	(600,000)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	80,376	80,376
<i>Fund balance - beginning of year</i>	-	-	626,405	626,405
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 706,781	\$ 706,781
Net change in fund balance (non-GAAP budgetary basis)			\$ 80,376	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			2,695	
Net change in fund balance (GAAP basis)			\$ 86,478	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-32

Eddy County

Fire Excise-Happy Valley Special Revenue Fund - "2902"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	108,272	30,119	78,153
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	2,268,627	1,029,413	1,239,214
<i>Total expenditures</i>	<u>100,000</u>	<u>2,376,899</u>	<u>1,059,532</u>	<u>1,317,367</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,276,899)</u>	<u>(910,051)</u>	<u>1,366,848</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,276,899	-	(2,276,899)
Operating transfers in (out)	-	-	2,108,272	2,108,272
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,276,899</u>	<u>2,108,272</u>	<u>(168,627)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,198,221</u>	<u>1,198,221</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>360,750</u>	<u>360,750</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,558,971</u>	<u>\$ 1,558,971</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,198,221	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			4,290	
Net change in fund balance (GAAP basis)			<u>\$ 1,205,918</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-33

Eddy County

Fire Excise-Joel Special Revenue Fund - "2903"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	108,272	24,874	83,398
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	265,001	-	265,001
<i>Total expenditures</i>	<u>100,000</u>	<u>373,273</u>	<u>24,874</u>	<u>348,399</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(273,273)</u>	<u>124,607</u>	<u>397,880</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	273,273	-	(273,273)
Operating transfers in (out)	-	-	8,272	8,272
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>273,273</u>	<u>8,272</u>	<u>(265,001)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>132,879</u>	<u>132,879</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>558,512</u>	<u>558,512</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,391</u>	<u>\$ 691,391</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 132,879	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			1,608	
Net change in fund balance (GAAP basis)			<u>\$ 137,894</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-34

Eddy County

Fire Excise-La Huerta Special Revenue Fund - "2904"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	114,851	36,768	78,083
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	35,690	(35,690)
<i>Total expenditures</i>	<u>100,000</u>	<u>114,851</u>	<u>72,458</u>	<u>42,393</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(14,851)</u>	<u>77,023</u>	<u>91,874</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	14,851	-	(14,851)
Operating transfers in (out)	-	-	8,273	8,273
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>14,851</u>	<u>8,273</u>	<u>(6,578)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>85,296</u>	<u>85,296</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>213,737</u>	<u>213,737</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299,033</u>	<u>\$ 299,033</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 85,296	
Adjustments to revenue for gross receipt taxes			3,407	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 88,703</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-35

Eddy County

Fire Excise-LoCo Hills Special Revenue Fund - "2905"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	28,500	71,500
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	298,334	304,375	(6,041)
<i>Total expenditures</i>	<u>100,000</u>	<u>398,334</u>	<u>332,875</u>	<u>65,459</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(298,334)</u>	<u>(183,394)</u>	<u>114,940</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	298,334	-	(298,334)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>298,334</u>	<u>-</u>	<u>(298,334)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(183,394)</u>	<u>(183,394)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>528,018</u>	<u>528,018</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,624</u>	<u>\$ 344,624</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (183,394)	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			925	
Net change in fund balance (GAAP basis)			<u>\$ (179,062)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-36

Eddy County

Fire Excise-Otis Special Revenue Fund - "2906"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	108,272	29,348	78,924
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	667,989	410,675	257,314
<i>Total expenditures</i>	<u>100,000</u>	<u>776,261</u>	<u>440,023</u>	<u>336,238</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(676,261)</u>	<u>(290,542)</u>	<u>385,719</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	676,261	-	(676,261)
Operating transfers in (out)	-	-	508,272	508,272
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>676,261</u>	<u>508,272</u>	<u>(167,989)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>217,730</u>	<u>217,730</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>332,435</u>	<u>332,435</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550,165</u>	<u>\$ 550,165</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 217,730	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			1,011	
Net change in fund balance (GAAP basis)			<u>\$ 222,148</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-37

Eddy County

Fire Excise-Sun Country Special Revenue Fund - "2908"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	7,393	92,607
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	119,937	52,657	67,280
<i>Total expenditures</i>	<u>100,000</u>	<u>219,937</u>	<u>60,050</u>	<u>159,887</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(119,937)</u>	<u>89,431</u>	<u>209,368</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	119,937	-	(119,937)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>119,937</u>	<u>-</u>	<u>(119,937)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>89,431</u>	<u>89,431</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>283,989</u>	<u>283,989</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 373,420</u>	<u>\$ 373,420</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 89,431	
Adjustments to revenue for gross receipt taxes			3,407	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 92,838</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-38

Eddy County

Fire Excise-Queen Special Revenue Fund - "2909"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	35,142	64,858
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>35,142</u>	<u>64,858</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>114,339</u>	<u>114,339</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>114,339</u>	<u>114,339</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>303,341</u>	<u>303,341</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,680</u>	<u>\$ 417,680</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 114,339	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			14,578	
Net change in fund balance (GAAP basis)			<u>\$ 132,324</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-39

Eddy County

Fire Excise-Riverside Special Revenue Fund - "2910"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	100,000	100,000	149,481	49,481
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	90,000	90,000	43,325	46,675
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	1,050,000	130,481	919,519
<i>Total expenditures</i>	90,000	1,140,000	173,806	966,194
<i>Excess (deficiency) of revenues over expenditures</i>	10,000	(1,040,000)	(24,325)	1,015,675
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(10,000)	1,040,000	-	(1,040,000)
Operating transfers in (out)	-	-	600,000	600,000
<i>Total other financing sources (uses)</i>	(10,000)	1,040,000	600,000	(440,000)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	575,675	575,675
<i>Fund balance - beginning of year</i>	-	-	576,912	576,912
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 1,152,587	\$ 1,152,587
Net change in fund balance (non-GAAP budgetary basis)			\$ 575,675	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			5,460	
Net change in fund balance (GAAP basis)			\$ 584,542	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-40

Eddy County

Fire Excise-Malaga Special Revenue Fund - "2911"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	100,000	149,481	49,481
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>149,481</u>	<u>49,481</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	299,806	284,111	15,695
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	803,410	16,652	786,758
<i>Total expenditures</i>	<u>100,000</u>	<u>1,103,216</u>	<u>300,763</u>	<u>802,453</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,003,216)</u>	<u>(151,282)</u>	<u>851,934</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,003,216	-	(1,003,216)
Operating transfers in (out)	-	-	1,019,783	1,019,783
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,003,216</u>	<u>1,019,783</u>	<u>16,567</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>868,501</u>	<u>868,501</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>256,953</u>	<u>256,953</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,125,454</u>	<u>\$ 1,125,454</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 868,501	
Adjustments to revenue for gross receipt taxes			3,407	
Adjustments to expenditures for public safety			74	
Net change in fund balance (GAAP basis)			<u>\$ 871,982</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-41

Eddy County

Fire Excise-Loving Special Revenue Fund - "2912"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	50,000	50,000	74,740	24,740
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	50,000	50,000	74,740	24,740
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	50,000	47,315	2,685
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	50,000	50,000	47,315	2,685
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	27,425	27,425
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	27,425	27,425
<i>Fund balance - beginning of year</i>	-	-	213,128	213,128
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 240,553	\$ 240,553
Net change in fund balance (non-GAAP budgetary basis)			\$ 27,425	
Adjustments to revenue for gross receipt taxes			1,704	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 29,129	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-42

Eddy County

Fire Excise-Hope Special Revenue Fund - "2913"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	50,000	50,000	74,740	24,740
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>74,740</u>	<u>24,740</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	50,000	3,108	46,892
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>3,108</u>	<u>46,892</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>71,632</u>	<u>71,632</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>71,632</u>	<u>71,632</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>249,016</u>	<u>249,016</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,648</u>	<u>\$ 320,648</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 71,632	
Adjustments to revenue for gross receipt taxes			1,704	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 73,336</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-43

Eddy County

Fire Excise-Administration Special Revenue Fund - "2917"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	86,000	86,000	2,690,652	2,604,652
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	6,000	6,000
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	86,000	86,000	2,696,652	2,610,652
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	77,405	85,405	296,960	(211,555)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	100,000	-	100,000
<i>Total expenditures</i>	77,405	185,405	296,960	(111,555)
<i>Excess (deficiency) of revenues over expenditures</i>	8,595	(99,405)	2,399,692	2,499,097
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(8,595)	99,405	-	(99,405)
Operating transfers in (out)	-	-	(4,252,872)	(4,252,872)
<i>Total other financing sources (uses)</i>	(8,595)	99,405	(4,252,872)	(4,352,277)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(1,853,180)	(1,853,180)
<i>Fund balance - beginning of year</i>	-	-	5,296,032	5,296,032
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 3,442,852	\$ 3,442,852
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,853,180)	
Adjustments to revenue for charges for services and gross receipt taxes			62,834	
Adjustments to expenditures for public safety			23,570	
Net change in fund balance (GAAP basis)			\$ (1,766,776)	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-44

Eddy County

Fire Excise-Reserve Special Revenue Fund - "2918"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	500,000	500,000
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-45

Eddy County

Fire Excise-Gross Receipts Special Revenue Fund - "2919"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	91,519	91,519
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>91,519</u>	<u>91,519</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	543,632	543,632	71,838	471,794
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	78,156	(78,156)
<i>Total expenditures</i>	<u>543,632</u>	<u>543,632</u>	<u>149,994</u>	<u>393,638</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(543,632)</u>	<u>(543,632)</u>	<u>(58,475)</u>	<u>485,157</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	543,632	543,632	-	(543,632)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>543,632</u>	<u>543,632</u>	<u>-</u>	<u>(543,632)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(58,475)	(58,475)
<i>Fund balance - beginning of year</i>	-	-	161,325	161,325
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,850</u>	<u>\$ 102,850</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (58,475)	
Adjustments to revenue for gross receipt taxes			2,086	
Adjustments to expenditures for public safety			<u>37,362</u>	
Net change in fund balance (GAAP basis)			<u>\$ (19,027)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-46

Eddy County

EMS-Atoka Special Revenue Fund - "2920"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	3,000	5,364	5,364	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>5,364</u>	<u>5,364</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	5,364	470	4,894
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,000</u>	<u>5,364</u>	<u>470</u>	<u>4,894</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>4,894</u>	<u>4,894</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>4,894</u>	<u>4,894</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,879</u>	<u>1,879</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,773</u>	<u>\$ 6,773</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,894	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 4,894</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-47

Eddy County

EMS-Cottonwood Special Revenue Fund - "2921"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	890	40	850
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>890</u>	<u>40</u>	<u>850</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(890)</u>	<u>(40)</u>	<u>850</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	890	-	(890)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>890</u>	<u>-</u>	<u>(890)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(40)	(40)
<i>Fund balance - beginning of year</i>	-	-	908	908
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 868</u>	<u>\$ 868</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (40)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (40)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-48

Eddy County

EMS-Happy Valley Special Revenue Fund - "2922"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	211	211
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211</u>	<u>\$ 211</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-49

Eddy County

EMS-Joel Special Revenue Fund - "2923"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	5,000	5,231	5,231	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,231</u>	<u>5,231</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	5,000	6,231	4,698	1,533
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>6,231</u>	<u>4,698</u>	<u>1,533</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,000)</u>	<u>533</u>	<u>1,533</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,000	-	(1,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>533</u>	<u>533</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 533</u>	<u>\$ 533</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 533	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 533</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-50

Eddy County

EMS-La Huerta Special Revenue Fund - "2924"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	7,000	3,224	3,224	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>3,224</u>	<u>3,224</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	8,674	8,116	558
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>8,674</u>	<u>8,116</u>	<u>558</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,450)</u>	<u>(4,892)</u>	<u>558</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,450	-	(5,450)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,450</u>	<u>-</u>	<u>(5,450)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(4,892)</u>	<u>(4,892)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>7,109</u>	<u>7,109</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,217</u>	<u>\$ 2,217</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (4,892)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (4,892)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-51

Eddy County

EMS-LoCo Hills Special Revenue Fund - "2925"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	3,000	3,480	3,480	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>3,480</u>	<u>3,480</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	3,000	4,480	1,688	2,792
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>3,000</u>	<u>4,480</u>	<u>1,688</u>	<u>2,792</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,000)</u>	<u>1,792</u>	<u>2,792</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,000	-	(1,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,792</u>	<u>1,792</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,670</u>	<u>3,670</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,462</u>	<u>\$ 5,462</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,792	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,792</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-52

Eddy County

EMS-Otis Special Revenue Fund - "2926"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	7,000	7,000	-	(7,000)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	7,000	7,275	274	7,001
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>7,000</u>	<u>7,275</u>	<u>274</u>	<u>7,001</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(275)</u>	<u>(274)</u>	<u>1</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	275	-	(275)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>275</u>	<u>-</u>	<u>(275)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(274)</u>	<u>(274)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>4,236</u>	<u>4,236</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,962</u>	<u>\$ 3,962</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (274)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (274)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-53

Eddy County

EMS-Sun Country Special Revenue Fund - "2928"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	300	213	87
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>300</u>	<u>213</u>	<u>87</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(300)</u>	<u>(213)</u>	<u>87</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	300	-	(300)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>300</u>	<u>-</u>	<u>(300)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(213)</u>	<u>(213)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,682</u>	<u>9,682</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,469</u>	<u>\$ 9,469</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (213)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (213)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-54

Eddy County

EMS-Riverside Special Revenue Fund - "2930"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	3,000	3,290	3,290	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,000</u>	<u>3,290</u>	<u>3,290</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	13,000	4,590	4,498	92
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>13,000</u>	<u>4,590</u>	<u>4,498</u>	<u>92</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,000)</u>	<u>(1,300)</u>	<u>(1,208)</u>	<u>92</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,000	1,300	-	(1,300)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>1,300</u>	<u>-</u>	<u>(1,300)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(1,208)	(1,208)
<i>Fund balance - beginning of year</i>	-	-	2,518	2,518
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,310</u>	<u>\$ 1,310</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,208)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,208)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-55

Eddy County

EMS-Malaga Special Revenue Fund - "2931"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	148	148
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ 148</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-56

Eddy County

VFD-Atoka Special Revenue Fund - "2940"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	147,970	156,634	156,634	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>147,970</u>	<u>156,634</u>	<u>156,634</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	147,970	116,970	69,713	47,257
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	283,127	471,671	482,883	(11,212)
<i>Total expenditures</i>	<u>431,097</u>	<u>588,641</u>	<u>552,596</u>	<u>36,045</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(283,127)</u>	<u>(432,007)</u>	<u>(395,962)</u>	<u>36,045</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	283,127	432,007	-	(432,007)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>283,127</u>	<u>432,007</u>	<u>-</u>	<u>(432,007)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(395,962)	(395,962)
<i>Fund balance - beginning of year</i>	-	-	432,975	432,975
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,013</u>	<u>\$ 37,013</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (395,962)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			35,626	
Net change in fund balance (GAAP basis)			<u>\$ (360,336)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-57

Eddy County

VFD-Cottonwood Special Revenue Fund - "2941"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	147,970	156,634	156,729	95
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>147,970</u>	<u>156,634</u>	<u>156,729</u>	<u>95</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	147,970	127,206	76,469	50,737
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	20,764	-	20,764
<i>Total expenditures</i>	<u>147,970</u>	<u>147,970</u>	<u>76,469</u>	<u>71,501</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>8,664</u>	<u>80,260</u>	<u>71,596</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(8,664)	-	8,664
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(8,664)</u>	<u>-</u>	<u>8,664</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>80,260</u>	<u>80,260</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>82,809</u>	<u>82,809</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,069</u>	<u>\$ 163,069</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 80,260	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			32,402	
Net change in fund balance (GAAP basis)			<u>\$ 112,662</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-58

Eddy County

VFD-Happy Valley Special Revenue Fund - "2942"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	100,010	95,628	97,219	1,591
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,010</u>	<u>95,628</u>	<u>97,219</u>	<u>1,591</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	80,755	95,628	63,028	32,600
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	19,255	-	-	-
<i>Total expenditures</i>	<u>100,010</u>	<u>95,628</u>	<u>63,028</u>	<u>32,600</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>34,191</u>	<u>34,191</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>34,191</u>	<u>34,191</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>14,999</u>	<u>14,999</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,190</u>	<u>\$ 49,190</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 34,191	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			13,772	
Net change in fund balance (GAAP basis)			<u>\$ 47,963</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-59

Eddy County

VFD-Joel Special Revenue Fund - "2943"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	273,873	262,296	262,296	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>273,873</u>	<u>262,296</u>	<u>262,296</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	273,873	262,296	187,562	74,734
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>273,873</u>	<u>262,296</u>	<u>187,562</u>	<u>74,734</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>74,734</u>	<u>74,734</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>74,734</u>	<u>74,734</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>97,848</u>	<u>97,848</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,582</u>	<u>\$ 172,582</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 74,734	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			23,442	
Net change in fund balance (GAAP basis)			<u>\$ 98,176</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-60

Eddy County

VFD-La Huerta Special Revenue Fund - "2944"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	155,758	149,174	151,048	1,874
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>155,758</u>	<u>149,174</u>	<u>151,048</u>	<u>1,874</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	155,758	193,524	147,998	45,526
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	44,506	8,441	36,065
<i>Total expenditures</i>	<u>155,758</u>	<u>238,030</u>	<u>156,439</u>	<u>81,591</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(88,856)</u>	<u>(5,391)</u>	<u>83,465</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	88,856	-	(88,856)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>88,856</u>	<u>-</u>	<u>(88,856)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(5,391)</u>	<u>(5,391)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>139,255</u>	<u>139,255</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,864</u>	<u>\$ 133,864</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,391)	
Adjustments to revenue for state operating grants			(750)	
Adjustments to expenditures for public safety			32,710	
Net change in fund balance (GAAP basis)			<u>\$ 26,569</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-61

Eddy County

VFD-LoCo Hills Special Revenue Fund - "2945"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,326	47,241	48,829	1,588
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,326</u>	<u>47,241</u>	<u>48,829</u>	<u>1,588</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,326	49,411	42,534	6,877
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,326</u>	<u>49,411</u>	<u>42,534</u>	<u>6,877</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,170)</u>	<u>6,295</u>	<u>8,465</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,170	-	(2,170)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,170</u>	<u>-</u>	<u>(2,170)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>6,295</u>	<u>6,295</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,959</u>	<u>9,959</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,254</u>	<u>\$ 16,254</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,295	
Adjustments to revenue for state operating grants			(500)	
Adjustments to expenditures for public safety			7,653	
Net change in fund balance (GAAP basis)			<u>\$ 13,448</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-62

Eddy County

VFD-Otis Special Revenue Fund - "2946"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	140,184	134,258	134,258	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>140,184</u>	<u>134,258</u>	<u>134,258</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	140,184	134,258	65,686	68,572
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	195,901	219,486	219,486	-
<i>Total expenditures</i>	<u>336,085</u>	<u>353,744</u>	<u>285,172</u>	<u>68,572</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(195,901)</u>	<u>(219,486)</u>	<u>(150,914)</u>	<u>68,572</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	195,901	219,486	-	(219,486)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>195,901</u>	<u>219,486</u>	<u>-</u>	<u>(219,486)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(150,914)	(150,914)
<i>Fund balance - beginning of year</i>	-	-	226,573	226,573
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,659</u>	<u>\$ 75,659</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (150,914)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			13,143	
Net change in fund balance (GAAP basis)			<u>\$ (137,771)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-63

Eddy County

VFD-Sun Country Special Revenue Fund - "2948"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	155,758	156,634	156,668	34
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>155,758</u>	<u>156,634</u>	<u>156,668</u>	<u>34</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	155,758	156,634	30,586	126,048
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	149,571	262,621	-	262,621
<i>Total expenditures</i>	<u>305,329</u>	<u>419,255</u>	<u>30,586</u>	<u>388,669</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(149,571)</u>	<u>(262,621)</u>	<u>126,082</u>	<u>388,703</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	149,571	262,621	-	(262,621)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>149,571</u>	<u>262,621</u>	<u>-</u>	<u>(262,621)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	126,082	126,082
<i>Fund balance - beginning of year</i>	-	-	268,995	268,995
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,077</u>	<u>\$ 395,077</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 126,082	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			10,652	
Net change in fund balance (GAAP basis)			<u>\$ 136,734</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-64

Eddy County

VFD-Queen Special Revenue Fund - "2949"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,326	47,241	47,241	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,326</u>	<u>47,241</u>	<u>47,241</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,326	40,126	37,259	2,867
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	94,158	94,158	9,170	84,988
<i>Total expenditures</i>	<u>143,484</u>	<u>134,284</u>	<u>46,429</u>	<u>87,855</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(94,158)</u>	<u>(87,043)</u>	<u>812</u>	<u>87,855</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	94,158	87,043	-	(87,043)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>94,158</u>	<u>87,043</u>	<u>-</u>	<u>(87,043)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	812	812
<i>Fund balance - beginning of year</i>	-	-	102,264	102,264
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,076</u>	<u>\$ 103,076</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 812	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			7,396	
Net change in fund balance (GAAP basis)			<u>\$ 8,208</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-65

Eddy County

VFD-Riverside Special Revenue Fund - "2950"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,343	47,241	49,598	2,357
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,343</u>	<u>47,241</u>	<u>49,598</u>	<u>2,357</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,343	49,541	45,541	4,000
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	14,134	14,134	-	14,134
<i>Total expenditures</i>	<u>63,477</u>	<u>63,675</u>	<u>45,541</u>	<u>18,134</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(14,134)</u>	<u>(16,434)</u>	<u>4,057</u>	<u>20,491</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	14,134	16,434	-	(16,434)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>14,134</u>	<u>16,434</u>	<u>-</u>	<u>(16,434)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	4,057	4,057
<i>Fund balance - beginning of year</i>	-	-	14,751	14,751
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 18,808	\$ 18,808
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,057	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			8,028	
Net change in fund balance (GAAP basis)			\$ 12,085	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-66

Eddy County

VFD-Malaga Special Revenue Fund - "2951"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,326	49,326	47,241	(2,085)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,326</u>	<u>49,326</u>	<u>47,241</u>	<u>(2,085)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,326	49,326	47,900	1,426
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,326</u>	<u>49,326</u>	<u>47,900</u>	<u>1,426</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(659)</u>	<u>(659)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(659)</u>	<u>(659)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>29,457</u>	<u>29,457</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,798</u>	<u>\$ 28,798</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (659)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			6,860	
Net change in fund balance (GAAP basis)			<u>\$ 6,201</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-67

Eddy County

VFD-Administration Special Revenue Fund - "2959"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	70,000	70,858	70,858	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>70,000</u>	<u>70,858</u>	<u>70,858</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	75,000	70,858	70,726	132
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>75,000</u>	<u>70,858</u>	<u>70,726</u>	<u>132</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,000)</u>	<u>-</u>	<u>132</u>	<u>132</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	5,000	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	132	132
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132</u>	<u>\$ 132</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 132	
No adjustments to revenues			-	
No adjustments to expenditures			12,268	
Net change in fund balance (GAAP basis)			<u>\$ 12,400</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-68

Eddy County

Artesia Motor Vehicle Special Revenue Fund - "5800"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	119,000	119,000	47,446	(71,554)
Licenses and fees	-	-	-	-
Miscellaneous	110,900	110,900	125,224	14,324
<i>Total revenues</i>	<u>229,900</u>	<u>229,900</u>	<u>172,670</u>	<u>(57,230)</u>
<i>Expenditures</i>				
Current:				
General government	352,351	369,396	304,027	65,369
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>352,351</u>	<u>369,396</u>	<u>304,027</u>	<u>65,369</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(122,451)</u>	<u>(139,496)</u>	<u>(131,357)</u>	<u>8,139</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(18,549)	(1,504)	-	1,504
Operating transfers in (out)	141,000	141,000	141,000	-
<i>Total other financing sources (uses)</i>	<u>122,451</u>	<u>139,496</u>	<u>141,000</u>	<u>1,504</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	9,643	9,643
<i>Fund balance - beginning of year</i>	-	-	79,168	79,168
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,811</u>	<u>\$ 88,811</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 9,643	
Adjustments to revenues for state operating grants and charges for services			10,156	
Adjustments to expenditures for general government			(4,344)	
Net change in fund balance (GAAP basis)			<u>\$ 15,455</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-69

Eddy County

Edward Byrne-Region VI Special Revenue Fund - "7100"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	71,355	71,355
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,355</u>	<u>\$ 71,355</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-70

Eddy County

Edward Byrne-Region VI ARRA Special Revenue Fund - "7101"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	31,516	31,516
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,516</u>	<u>\$ 31,516</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-71

Eddy County

Region VI Cops Meth Grant Special Revenue Fund - "7102"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

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

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-72

Eddy County

HIDTA Special Revenue Fund - "7201"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	335,497	335,497	454,618	119,121
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>335,497</u>	<u>335,497</u>	<u>454,618</u>	<u>119,121</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	335,497	335,497	338,740	(3,243)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>335,497</u>	<u>335,497</u>	<u>338,740</u>	<u>(3,243)</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>115,878</u>	<u>115,878</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>115,878</u>	<u>115,878</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>74,208</u>	<u>74,208</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,086</u>	<u>\$ 190,086</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 115,878	
Adjustments to revenue for federal operating grants			(92,275)	
No adjustments to expenditures			33,033	
Net change in fund balance (GAAP basis)			<u>\$ 56,636</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-73

Eddy County

09 HIDTA Recovery Act Special Revenue Fund - "7202"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	10,099	10,099
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,099</u>	<u>\$ 10,099</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-74

Eddy County

Building Construction Projects Fund - "3000"

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	151,968	784,019	624,464	159,555
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>1,546,400</u>	<u>12,396,832</u>	<u>7,128,489</u>	<u>5,268,343</u>
<i>Total expenditures</i>	<u>1,698,368</u>	<u>13,180,851</u>	<u>7,752,953</u>	<u>5,427,898</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,698,368)</u>	<u>(13,180,851)</u>	<u>(7,752,953)</u>	<u>5,427,898</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	11,482,483	-	(11,482,483)
Operating transfers in (out)	<u>1,698,368</u>	<u>1,698,368</u>	<u>2,101,743</u>	<u>403,375</u>
<i>Total other financing sources (uses)</i>	<u>1,698,368</u>	<u>13,180,851</u>	<u>2,101,743</u>	<u>(11,079,108)</u>
<i>Net change in fund balance</i>	-	-	(5,651,210)	(5,651,210)
<i>Fund balance - beginning of year</i>	-	-	11,706,963	11,706,963
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,055,753</u>	<u>\$ 6,055,753</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,651,210)	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay and general government			<u>621,301</u>	
Net change in fund balance (GAAP basis)			<u>\$ (5,029,909)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-75

Eddy County

Legislative Project Capital Projects Fund - "3100"

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	200,000	200,000	-	(200,000)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
<i>Expenditures</i>				
Current:				
General government	200,000	200,000	-	200,000
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	100,000	90,700	9,300
<i>Total expenditures</i>	<u>200,000</u>	<u>300,000</u>	<u>90,700</u>	<u>209,300</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(100,000)</u>	<u>(90,700)</u>	<u>9,300</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	100,000	-	(100,000)
Operating transfers in (out)	-	-	100,000	100,000
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	9,300	9,300
<i>Fund balance - beginning of year</i>	-	-	137,249	137,249
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,549</u>	<u>\$ 146,549</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 9,300	
Adjustments to revenue for miscellaneous revenue			4,500	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 13,800</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-76

Eddy County

Land Acquisition Capital Projects Fund - "3300"

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	30,000	30,000	-	30,000
<i>Total expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	30,000	30,000	30,000	-
<i>Total other financing sources (uses)</i>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<i>Net change in fund balance</i>	-	-	30,000	30,000
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 30,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 30,000</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-77

Eddy County

Capital Improvement Capital Projects Fund - "3400"

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	120,000	110,484	9,516
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	1,406,839	1,997,795	1,368,565	629,230
<i>Total expenditures</i>	<u>1,406,839</u>	<u>2,117,795</u>	<u>1,479,049</u>	<u>638,746</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,406,839)</u>	<u>(2,117,795)</u>	<u>(1,479,049)</u>	<u>638,746</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(74,550)	636,406	-	(636,406)
Operating transfers in (out)	1,481,389	1,481,389	1,481,389	-
<i>Total other financing sources (uses)</i>	<u>1,406,839</u>	<u>2,117,795</u>	<u>1,481,389</u>	<u>(636,406)</u>
<i>Net change in fund balance</i>	-	-	2,340	2,340
<i>Fund balance - beginning of year</i>	-	-	314,580	314,580
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316,920</u>	<u>\$ 316,920</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,340	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay and general government			3,561	
Net change in fund balance (GAAP basis)			<u>\$ 5,901</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-78

Eddy County

Road Construction Fund - "3500"

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	300,000	300,000	140,150	159,850
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>1,000,000</u>	<u>1,000,000</u>	<u>441,466</u>	<u>558,534</u>
<i>Total expenditures</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>581,616</u>	<u>718,384</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,300,000)</u>	<u>(1,300,000)</u>	<u>(581,616)</u>	<u>718,384</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,350,000)	(2,350,000)	-	2,350,000
Operating transfers in (out)	<u>3,650,000</u>	<u>3,650,000</u>	<u>3,650,000</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>3,650,000</u>	<u>2,350,000</u>
<i>Net change in fund balance</i>	-	-	3,068,384	3,068,384
<i>Fund balance - beginning of year</i>	-	-	<u>18,152,515</u>	<u>18,152,515</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,220,899</u>	<u>\$ 21,220,899</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,068,384	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay and general government			<u>(212,873)</u>	
Net change in fund balance (GAAP basis)			<u>\$ 2,855,511</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Agency Fund Descriptions
June 30, 2014

Protest Suspense Fund (7600) – This fund is used to account for any tax payments received under protest. This money is invested in a segregated account and will be disbursed upon resolution of the protest, either as a refund to the taxpayer, or to the general fund as tax revenue.

Tax Levies (700) – This fund is used for the collection and payment of property taxes and special fees to other governmental agencies.

Sheriff – Special (7000) – Confiscation and Seizure Fund to account for Eddy County Sheriff's Department Confiscation and seizure funds obtained through law enforcement activities. Authority for creation of this fund is contained in Resolution R-63.

Artesia Eagle Draw (7500) – To account for taxes levied and collected to construct and maintain dikes, dams, embankments, ditches, or such other structures or excavations necessary to prevent flood waters from damaging property or endangering human life. Authority for creation of this fund is contained in agreement A-96-29.

Pecos Valley Drug Task Force (7203) – To account for quasi-organizational confiscation and seizure funds obtained through law enforcement activities between Eddy County Sheriff's Department and the City of Carlsbad and Artesia Police Departments. Authority for creation of this fund is contained in Resolution 97-17.

STATE OF NEW MEXICO
Eddy County
Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2014

Statement C
(Page 1 of 2)

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
<i>Protest Suspense Fund - 7600</i>				
Assets				
Cash and short-term investments	\$ 955,730	\$ 418,334	\$ -	\$ 1,374,064
Total assets	\$ 955,730	\$ 418,334	\$ -	\$ 1,374,064
Liabilities				
Deposits held and due to others	\$ 955,730	\$ 418,334	\$ -	\$ 1,374,064
Total liabilities	\$ 955,730	\$ 418,334	\$ -	\$ 1,374,064
 <i>Tax Levies - 700</i>				
Assets				
Cash and short-term investments	\$ 2,292,238	\$ 57,035,451	\$ 55,886,299	\$ 3,441,390
Receivables:				
Property taxes	-	2,010,041	-	2,010,041
Total assets	\$ 2,292,238	\$ 59,045,492	\$ 55,886,299	\$ 5,451,431
Liabilities				
Deposits held and due to others	\$ 2,292,238	\$ 59,045,492	\$ 55,886,299	\$ 5,451,431
Total liabilities	\$ 2,292,238	\$ 59,045,492	\$ 55,886,299	\$ 5,451,431
 <i>Sheriff - Special - 7000</i>				
Assets				
Cash and short-term investments	\$ 66,241	\$ -	\$ -	\$ 66,241
Total assets	\$ 66,241	\$ -	\$ -	\$ 66,241
Liabilities				
Deposits held and due to others	\$ 66,241	\$ -	\$ -	\$ 66,241
Total liabilities	\$ 66,241	\$ -	\$ -	\$ 66,241
 <i>Artesia Eagle Draw - 7500</i>				
Assets				
Cash and short-term investments	\$ 622,132	\$ 52,603	\$ 20,697	\$ 654,038
Total assets	\$ 622,132	\$ 52,603	\$ 20,697	\$ 654,038
Liabilities				
Accounts payable	\$ -	\$ 2,503	\$ -	\$ 2,503
Deposits held and due to others	622,132	50,100	20,697	651,535
Total liabilities	\$ 622,132	\$ 52,603	\$ 20,697	\$ 654,038

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2014

Statement C
(Page 2 of 2)

Pecos Valley Drug Task Force - 7203

Assets

Cash and short-term investments	\$	1,179	\$	14,555	\$	6,254	\$	9,480
Receivables:								
Other receivables		3,740		816		3,740		816
Total assets	\$	<u>4,919</u>	\$	<u>15,371</u>	\$	<u>9,994</u>	\$	<u>10,296</u>

Liabilities

Deposits held and due to others	\$	<u>4,919</u>	\$	<u>15,371</u>	\$	<u>9,994</u>	\$	<u>10,296</u>
Total liabilities	\$	<u>4,919</u>	\$	<u>15,371</u>	\$	<u>9,994</u>	\$	<u>10,296</u>

Totals

Assets

Cash and short-term investments	\$	3,937,520	\$	57,520,943	\$	55,913,250	\$	5,545,213
Receivables:								
Property taxes		-		2,010,041		-		2,010,041
Other receivables		3,740		816		3,740		816
Total assets	\$	<u>3,941,260</u>	\$	<u>59,531,800</u>	\$	<u>55,916,990</u>	\$	<u>7,556,070</u>

Liabilities

Accounts payable	\$	-	\$	2,503	\$	-	\$	2,503
Deposits held and due to others		<u>3,941,260</u>		<u>59,529,297</u>		<u>55,916,990</u>		<u>7,553,567</u>
Total liabilities	\$	<u>3,941,260</u>	\$	<u>59,531,800</u>	\$	<u>55,916,990</u>	\$	<u>7,556,070</u>

The accompanying notes are an integral part of these financial statements

SUPPORTING SCHEDULES

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2014

Name of Depository	Description	Maturity	CUSIP Number
Artesia National Bank	FHLMC POOL #C91362	3/1/2031	3128P7QP1
Artesia National Bank	FNMA POOL #685946	9/1/2032	31400FBP1
Artesia National Bank	FNMA POOL #791523	7/1/2034	31405KLC3
Artesia National Bank	FHLMC POOL #781910	9/1/2034	31349TDP3
Artesia National Bank	NEW MEXICO FIN AUTH REV**	6/1/2025	64711NGN9
Carlsbad National Bank	FNMA POOL 257201	5/1/2018	31371NU29
Carlsbad National Bank	FNMA 1.5 10/9/19	10/9/2019	3136G0S51
Carlsbad National Bank	FNMA1.75 5/28/20	5/28/2020	3133ECQR8
Carlsbad National Bank	FHLB3.5 7/29/21	7/29/2021	3133752P1
Carlsbad National Bank	FHLB	10/26/2022	313380WZ6
Carlsbad National Bank	FNMA CMO 2010-14 JA	5/25/2038	31398MEM4
Carlsbad National Bank	FN 1214 NE PAC FIX	8/25/2041	3136ABDA8
Carlsbad National Bank	FN1263B HB PAC	8/25/2041	3136A6TP9
Carlsbad National Bank	FN4165TA PAC 1 FIX	12/15/2042	3137AUSF9
Pioneer Bank	080477 GNMA 6%	12/20/2030	080477/001
Pioneer Bank	FHLB FIXED 1.39%	12/26/2019	313381KA2/002
Pioneer Bank	FHLB FIXED 1.55%	1/17/2020	313381T88/001
Pioneer Bank	661745 FNMA ARM 5.15%	9/1/2032	661745/001
Pioneer Bank	780385 FNMA 1YR CMT+2.273%	6/1/2034	780385/001
Pioneer Bank	781721 FHLMC 1YR CMT+2.25%	7/1/2034	781721/001
Pioneer Bank	782847 FHLMC 1YR CMT+2.237%	11/1/2034	782847/001
Pioneer Bank	805152 FNMA 1YR LBR+1.776%	1/1/2035	805152/001
Pioneer Bank	845529 FNMA 1 YR LIBOR+1.625%	12/1/2035	845529/001
Pioneer Bank	AJ1622 FNMA 3%	10/1/2026	AJ1622/001
Wells Fargo Bank	FNAU1650 3.5%	7/1/2043	3138X0ZQ4
Wells Fargo Bank	FNAR2634 3.0%	2/1/2043	3138NY4U6
Wells Fargo Bank	FNAS0316 4.0%	8/1/2043	3138W9K66
Western Bank - Artesia	FHLB FIXED RATE NOTE	09/13/19	3130A02T6
Western Bank - Artesia	FHLMC SERIES 4046 CLASS	10/15/2041	3137AQGD4
Western Commerce Bank	GNMA #8004 A	7/20/2022	36202J3M8
Western Commerce Bank	GNMA #8089 B	12/20/2022	36202J7A0
Western Commerce Bank	GNMA #8120	1/20/2023	36202KAV7
Western Commerce Bank	GNMA #8157	3/20/2023	36202KB20
Western Commerce Bank	GNMA #8175	4/20/2023	36202KCL7
Western Commerce Bank	GNMA #8954 11001339	4/20/2022	36202K5P6
Western Commerce Bank	GNMA #2716M	2/20/2029	36202DAR2
Western Commerce Bank	GNMA #375005	12/15/2023	36204NR25

See independent auditors' report

Fair Market Value	Name and Location of Safe Keeper
\$ 3,098,205	Federal Home Loan Bank, Irving TX
71,375	Federal Home Loan Bank, Irving TX
117,603	Federal Home Loan Bank, Irving TX
117,052	Federal Home Loan Bank, Irving TX
580,519	Federal Home Loan Bank, Irving TX
<u>\$ 3,984,754</u>	
\$ 200,606	Federal Home Loan Bank Irving, TX
1,946,682	Federal Home Loan Bank Irving, TX
1,951,617	Federal Home Loan Bank Irving, TX
1,073,871	Federal Home Loan Bank Irving, TX
1,898,950	Federal Home Loan Bank Irving, TX
697,861	Federal Home Loan Bank Irving, TX
2,581,842	Federal Home Loan Bank Irving, TX
1,592,880	Federal Home Loan Bank Irving, TX
2,858,247	Federal Home Loan Bank Irving, TX
<u>\$ 14,802,556</u>	
138,198	Federal Home Loan Bank Irving, TX
5,790,900	Federal Home Loan Bank Irving, TX
966,210	Federal Home Loan Bank Irving, TX
286,003	Federal Home Loan Bank Irving, TX
331,204	Federal Home Loan Bank Irving, TX
1,027,508	Federal Home Loan Bank Irving, TX
765,677	Federal Home Loan Bank Irving, TX
418,808	Federal Home Loan Bank Irving, TX
212,058	Federal Home Loan Bank Irving, TX
568,656	Federal Home Loan Bank Irving, TX
<u>\$ 10,505,222</u>	
\$ 19,679	Federal Reserve Bank, San Francisco, CA
13,915	Federal Reserve Bank, San Francisco, CA
13,000,878	Federal Reserve Bank, San Francisco, CA
<u>\$ 13,034,472</u>	
\$ 2,000,000	Federal Home Loan Bank, Irving TX
788,405	Federal Home Loan Bank, Irving TX
<u>\$ 2,788,405</u>	
\$ 12,696	Federal Home Loan Bank , Irving, TX
8,797	Federal Home Loan Bank , Irving, TX
13,188	Federal Home Loan Bank , Irving, TX
11,594	Federal Home Loan Bank , Irving, TX
8,440	Federal Home Loan Bank , Irving, TX
22,409	Federal Home Loan Bank , Irving, TX
12,512	Federal Home Loan Bank , Irving, TX
41,561	Federal Home Loan Bank , Irving, TX

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2014

Name of Depository	Description	Maturity	CUSIP Number
Western Commerce Bank	GNMA #780656	10/15/2027	36225AWR7
Western Commerce Bank	GNMA #2701	1/20/2029	36202DAA9
Western Commerce Bank	GNMA #8850	4/20/2026	36202KZP3
Western Commerce Bank	GNMA #8877	5/20/2026	36202K2J3
Western Commerce Bank	GNMA #80635	9/20/2032	36225CV52
Western Commerce Bank	GNMA #80507	4/20/2031	36225CR57
Western Commerce Bank	GNMA #8634	5/20/2025	36202KXS4
Western Commerce Bank	GNMA #3215	3/20/2032	36202DSC6
Western Commerce Bank	GNMA #80664	1/20/2033	36225CW28
Western Commerce Bank	GNMA #80628	8/20/2032	36225CVW3
Western Commerce Bank	GNMA #8765	12/20/2025	36202KW27
Western Commerce Bank	GNMA #780615	8/15/2027	36225AVG2
Western Commerce Bank	GNMA #004467	6/20/2039	36202E6C8
Western Commerce Bank	GNMA#004445	3/20/2040	36202E5E5
Western Commerce Bank	GNMA#004656	3/20/2040	36202FE51
Western Commerce Bank	FNMA#932122	5/1/2035	31412QSK6
Western Commerce Bank	GNMA#004518	8/20/2039	36202FAT3
Western Commerce Bank	FNMA#AC1578	8/1/2039	31417KXG7
Western Commerce Bank	FNMA #MA0582	11/1/2030	31417YUGO
Western Commerce Bank	FNMA#890255	7/1/2039	31410LBY7
Western Commerce Bank	SBAP SERIES 2011-201 CLASS1	9/1/2031	83162CUG6
Western Commerce Bank	GNMA#80507	4/20/2031	36225CR57
Western Commerce Bank	FNMA#MA1491	7/1/2043	31418AUR7

Total Collateral Pledged

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

See independent auditors' report

Fair Market Value	Name and Location of Safe Keeper
24,848	Federal Home Loan Bank , Irving, TX
45,839	Federal Home Loan Bank , Irving, TX
41,403	Federal Home Loan Bank , Irving, TX
32,266	Federal Home Loan Bank , Irving, TX
55,969	Federal Home Loan Bank , Irving, TX
73,499	Federal Home Loan Bank , Irving, TX
47,674	Federal Home Loan Bank , Irving, TX
57,529	Federal Home Loan Bank , Irving, TX
67,680	Federal Home Loan Bank , Irving, TX
63,753	Federal Home Loan Bank , Irving, TX
25,079	Federal Home Loan Bank , Irving, TX
23,319	Federal Home Loan Bank , Irving, TX
648,758	Federal Home Loan Bank , Irving, TX
963,688	Federal Home Loan Bank , Irving, TX
863,286	Federal Home Loan Bank , Irving, TX
472,891	Federal Home Loan Bank , Irving, TX
1,149,809	Federal Home Loan Bank , Irving, TX
1,105,378	Federal Home Loan Bank , Irving, TX
851,072	Federal Home Loan Bank , Irving, TX
1,129,554	Federal Home Loan Bank , Irving, TX
1,305,930	Federal Home Loan Bank , Irving, TX
15,692	Federal Home Loan Bank , Irving, TX
1,292,366	Federal Home Loan Bank , Irving, TX
\$ 10,488,479	
\$ 55,603,888	

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2014

Account Name	Account Type	Artesia National Bank	Carlsbad National Bank	Eddy Federal Credit Union	Financial Security Credit Union
Cash and Cash Equivalents					
Operational	Checking	\$ 374,318	\$ 8,798,215	\$ -	\$ -
Wire	Checking	-	146,151	-	-
Money Management	Money Management	5,371,965	13,023,162	-	-
Checking-PVDTF-State/Local	Checking	-	-	-	-
Checking-PVDTF-Federal	Checking	-	-	-	-
Savings Account	Savings	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	250,000
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	-	-
		<u>5,746,283</u>	<u>21,967,528</u>	<u>-</u>	<u>250,000</u>
Total on deposit					
Reconciling items		<u>6,994</u>	<u>(3,518,948)</u>	<u>-</u>	<u>-</u>
Reconciled balance at June 30, 2014		<u><u>\$ 5,753,277</u></u>	<u><u>\$ 18,448,580</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 250,000</u></u>

See accompanying independent auditors' report

Pioneer Bank	Wells Fargo Bank	Western Commerce Bank	Western Bank - Artesia	Local Government Investment Pool	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,172,533
-	5,500	-	-	-	151,651
9,309,625	-	-	-	-	27,704,752
-	-	85,515	-	-	85,515
-	-	63,125	-	-	63,125
-	6,180,230	-	-	-	6,180,230
-	512,260	500,000	1,000,000	-	2,262,260
-	447,922	800,000	-	-	1,247,922
-	418,788	500,000	-	-	918,788
-	1,000,005	600,000	-	-	1,600,005
-	2,002,595	6,000,000	-	-	8,002,595
-	800,000	9,500,000	-	-	10,300,000
-	1,500,000	1,000,000	-	-	2,500,000
-	3,000,000	-	-	-	3,000,000
-	2,500,000	-	-	-	2,500,000
-	4,000,000	-	-	-	4,000,000
<u>9,309,625</u>	<u>22,367,300</u>	<u>19,048,640</u>	<u>1,000,000</u>	<u>-</u>	<u>79,689,376</u>
<u>(2,420)</u>	<u>(349,593)</u>	<u>(352)</u>	<u>-</u>	<u>-</u>	<u>(3,864,319)</u>
<u>\$ 9,307,205</u>	<u>\$ 22,017,707</u>	<u>\$ 19,048,288</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 75,825,057</u>
Petty cash					1,650
Return cash on hand					1,671
Less: agency funds cash per Exhibit D					<u>(5,545,213)</u>
Total cash and short-term investments per Exhibit A-1					<u>\$ 70,283,165</u>

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2014

Account Name	Account Type	Artesia National Bank	Carlsbad National Bank	Eddy Federal Credit Union	Financial Security Credit Union
Investments					
Certificate of Deposit		-	-	250,000	-
Certificate of Deposit		-	-	-	-
FFCB#3133ECAD6		-	-	-	-
FNMA#3136G1AS8		-	-	-	-
FHLB#313382U68		-	-	-	-
FFCB#3133ECA79		-	-	-	-
FFCB#3133ECP247		-	-	-	-
FHLB#313383C583		-	-	-	-
FHLB#313383D813		-	-	-	-
FMU#3135GOXT52		-	-	-	-
FHLB#313382MR1		-	-	-	-
FMU#3135GOWG4		-	-	-	-
FFCB#3133ECSU9		-	-	-	-
FHLB#313380A80		-	-	-	-
FM#3134G4Q350		-	-	-	-
FFCB#3133EAYA0		-	-	-	-
FFCB#3133EDG30		-	-	-	-
FMU#3135G0UK7		-	-	-	-
FHLB#313A16P8		-	-	-	-
FHLB#313382E25		-	-	-	-
FM#3134G37A2		-	-	-	-
FM#3136G0WY3		-	-	-	-
Local Government Investment Pool		-	-	-	-
Total Investments		-	-	250,000	-
Total Cash and Investments		\$ 5,753,277	\$ 18,448,580	\$ 250,000	\$ 250,000

See accompanying independent auditors' report

Pioneer Bank	Wells Fargo Bank	Western Commerce Bank	Western Bank - Artesia	Local Government Investment Pool	Total
-	-	-	1,000,000	-	1,250,000
-	-	-	1,000,000	-	1,000,000
-	307,236.83	-	-	-	307,237
-	493,174.00	-	-	-	493,174
-	485,621.50	-	-	-	485,622
-	494,062.00	-	-	-	494,062
-	495,904.00	-	-	-	495,904
-	498,515.00	-	-	-	498,515
-	498,996.50	-	-	-	498,997
-	497,920.00	-	-	-	497,920
-	499,300.50	-	-	-	499,301
-	500,003.50	-	-	-	500,004
-	500,088.50	-	-	-	500,089
-	499,743.50	-	-	-	499,744
-	500,635.50	-	-	-	500,636
-	991,153.00	-	-	-	991,153
-	1,497,477.00	-	-	-	1,497,477
-	497,742.00	-	-	-	497,742
-	498,782.50	-	-	-	498,783
-	742,854.00	-	-	-	742,854
-	741,943.50	-	-	-	741,944
-	495,166.50	-	-	-	495,167
-	-	-	-	6,247	6,247
-	11,736,320	-	2,000,000	6,247	13,992,567
<u>\$ 9,307,205</u>	<u>\$ 33,754,027</u>	<u>\$ 19,048,288</u>	<u>\$ 3,000,000</u>	<u>\$ 6,247</u>	<u>\$ 89,817,624</u>
Petty cash					1,650
Return cash on hand					1,671
Less: agency funds cash per Exhibit D					<u>(5,545,213)</u>
Total cash and short-term investments per Exhibit A-1					<u>\$ 84,275,732</u>

STATE OF NEW MEXICO

Schedule III

Eddy County

Summary Schedule of Tax Roll Reconciliation - Property Taxes Receivable

June 30, 2014

Property taxes receivable, beginning of year	\$ 2,001,269
Changes to tax roll:	
Net taxes charged to Treasurer for fiscal year	34,666,253
Adjustments:	
Increases in taxes receivables	<u>1,896,412</u>
Total taxes charged to Treasurer for fiscal year	<u>36,562,665</u>
Total receivables prior to collections	38,563,934
Collections for fiscal year ended June 30, 2014	<u>(35,380,417)</u>
Property taxes receivable, end of year	<u><u>\$ 3,183,517</u></u>

Property taxes receivable by years:

2004	\$ 21
2005	617
2006	31,591
2007	39,824
2008	102,763
2009	95,518
2010	116,364
2011	598,069
2012	764,617
2013	<u>1,434,133</u>
Total taxes receivable	<u><u>\$ 3,183,517</u></u>
Less: Trust and agency taxes receivable	<u>2,010,041</u>
Taxes receivable	<u><u>\$ 1,173,476</u></u>

See accompanying independent auditors' report

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	2,272,894.90	97,467.22	(3,564.56)	2,366,797.56	2,269,050.21	2,269,050.21
2012	2,186,962.51	33,442.58	(6,838.17)	2,213,566.92	41,837.77	2,157,329.26
2011	1,954,100.22	31,191.59	(6,371.84)	1,978,919.97	12,129.43	1,934,687.12
2010	2,050,062.24	40,514.82	(15,254.82)	2,075,322.24	1,112.41	2,068,030.24
2009	1,446,422.23	67,685.92	(24,725.61)	1,489,382.54	20.13	1,485,024.92
2008	1,352,401.94	31,186.39	(34,127.88)	1,349,460.45	-	1,344,374.00
2007	1,208,382.53	22,811.63	(35,125.04)	1,196,069.12	-	1,193,926.92
2006	1,160,430.25	8,716.39	(20,544.34)	1,148,602.30	-	1,146,822.77
2005	969,028.60	63,359.35	(12,488.92)	1,019,899.03	-	1,019,856.69
2004	753,009.13	50,164.16	(6,389.93)	796,783.36	-	796,782.87
Total St of NM	15,353,694.55	446,540.05	(165,431.11)	15,634,803.49	2,324,149.95	15,415,885.00

County Operation

2013	11,936,725.96	537,504.77	(19,572.75)	12,454,657.98	11,945,904.40	11,945,904.40
2012	11,571,873.99	184,076.34	(37,311.26)	11,718,639.07	213,385.35	11,415,388.33
2011	10,289,054.16	171,418.59	(34,142.12)	10,426,330.63	60,210.99	10,183,173.80
2010	9,647,933.34	198,549.09	(74,174.19)	9,772,308.24	5,249.44	9,736,669.22
2009	9,162,998.11	441,350.26	(160,959.61)	9,443,388.76	120.76	9,414,988.89
2008	7,853,638.02	186,963.67	(204,409.38)	7,836,192.31	-	7,805,691.54
2007	7,099,664.64	140,033.59	(214,901.29)	7,024,796.94	-	7,011,632.46
2006	6,450,866.31	50,563.87	(119,190.32)	6,382,239.86	-	6,371,899.96
2005	5,582,343.45	438,217.00	(128,766.71)	5,891,793.74	-	5,891,533.09
2004	5,178,989.27	373,446.19	(53,941.68)	5,498,493.78	-	5,498,483.68
Total Eddy Cty	84,774,087.25	2,722,123.37	(1,047,369.31)	86,448,841.31	12,224,870.94	85,275,365.37

Municipal

2013	3,095,299.01	18,962.67	(10,957.50)	3,103,304.18	2,972,353.50	2,972,353.50
2012	3,027,066.16	1,640.60	(57,075.54)	2,971,631.22	81,561.86	2,941,207.49
2011	2,819,597.19	35,469.96	(23,567.01)	2,831,500.14	35,792.16	2,813,835.16
2010	2,665,212.07	38,040.22	(4,327.44)	2,698,924.85	2,800.14	2,680,314.54
2009	2,471,320.56	71,618.76	(7,110.11)	2,535,829.21	83.28	2,519,592.83
2008	2,351,459.11	26,014.32	(33,895.17)	2,343,578.26	-	2,323,492.19
2007	2,205,951.65	16,226.93	(41,932.53)	2,180,246.05	-	2,169,590.78
2006	2,012,950.04	10,072.46	(30,728.15)	1,992,294.35	-	1,983,743.82
2005	1,903,126.85	7,498.75	(36,444.67)	1,874,180.93	-	1,874,180.96
2004	1,766,514.93	68,186.74	(15,636.65)	1,819,065.02	-	1,819,065.00
Total Municipal	24,318,497.57	293,731.41	(261,674.77)	24,350,554.21	3,092,590.94	24,097,376.27

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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22,690.50	22,690.50	-	-	2,246,359.71	2,246,359.71	97,747.35
418.38	21,573.29	-	-	41,419.39	2,135,755.97	56,237.66
121.29	19,346.87	-	-	12,008.14	1,915,340.25	44,232.85
11.12	20,680.30	-	-	1,101.29	2,047,349.94	7,292.00
0.20	14,850.25	-	-	19.93	1,470,174.67	4,357.62
-	13,443.74	-	-	-	1,330,930.26	5,086.45
-	11,939.27	-	-	-	1,181,987.65	2,142.20
-	11,468.23	-	-	-	1,135,354.54	1,779.53
-	10,198.57	-	-	-	1,009,658.12	42.34
-	7,967.83	-	-	-	788,815.04	0.49
23,241.50	154,158.85	-	-	2,300,908.45	15,261,726.15	218,918.49

119,459.04	119,459.04	-	-	11,826,445.36	11,826,445.36	508,753.58
2,133.85	114,153.88	-	-	211,251.50	11,301,234.45	303,250.74
602.11	101,831.74	-	-	59,608.88	10,081,342.06	243,156.83
52.49	97,366.69	-	-	5,196.95	9,639,302.53	35,639.02
1.21	94,149.89	-	-	119.55	9,320,839.00	28,399.87
-	78,056.92	-	-	-	7,727,634.62	30,500.77
-	70,116.32	-	-	-	6,941,516.14	13,164.48
-	63,719.00	-	-	-	6,308,180.96	10,339.90
-	58,915.33	-	-	-	5,832,617.76	260.65
-	54,984.84	-	-	-	5,443,498.84	10.10
122,248.71	852,753.65	-	-	12,102,622.23	84,422,611.72	1,173,475.94

29,723.54	29,723.54	-	-	2,942,629.97	2,942,629.97	130,950.68
815.62	29,412.07	-	-	80,746.24	2,911,795.42	30,423.73
357.92	28,138.35	-	-	35,434.24	2,785,696.81	17,664.98
28.00	26,803.15	-	-	2,772.14	2,653,511.39	18,610.31
0.83	25,195.93	-	-	82.45	2,494,396.90	16,236.38
-	23,234.92	-	-	-	2,300,257.27	20,086.07
-	21,695.91	-	-	-	2,147,894.87	10,655.27
-	19,837.44	-	-	-	1,963,906.38	8,550.53
-	18,741.81	-	-	-	1,855,439.15	(0.03)
-	18,190.65	-	-	-	1,800,874.35	0.02
30,925.91	240,973.76	-	-	3,061,665.03	23,856,402.51	253,177.94

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	786,456.10	35,769.20	(1,296.23)	820,929.07	787,363.83	787,363.83
2012	765,351.17	12,265.96	(2,482.46)	775,134.67	14,010.24	755,001.34
2011	680,604.67	11,430.97	(2,265.72)	689,769.92	3,936.70	673,555.90
2010	637,432.87	13,232.15	(4,936.06)	645,728.96	347.00	643,355.07
2009	605,378.72	29,422.15	(10,724.91)	624,075.96	7.81	622,183.06
2008	518,601.88	12,461.52	(13,625.21)	517,438.19	-	515,405.06
2007	468,489.62	9,325.12	(14,304.47)	463,510.27	-	462,632.78
2006	425,760.23	3,369.67	(7,943.12)	421,186.78	-	420,497.49
2005	368,211.88	29,211.64	(8,578.65)	388,844.87	-	388,828.09
2004	341,564.99	24,893.89	(3,591.46)	362,867.42	-	362,866.79
Total School Levy	5,597,852.13	181,382.27	(69,748.29)	5,709,486.11	805,665.58	5,631,689.41

School Debt

2013	959,079.21	42,875.94	(1,011.67)	1,000,943.48	949,684.11	949,684.11
2012	1,081,052.81	14,945.54	(4,816.16)	1,091,182.19	25,366.88	1,048,117.59
2011	1,581,221.24	19,370.18	(5,703.85)	1,594,887.57	10,707.80	1,530,585.99
2010	1,735,124.41	42,695.72	(27,005.53)	1,750,814.60	839.11	1,745,418.96
2009	1,200,974.41	52,716.62	(19,162.43)	1,234,528.60	17.10	1,231,022.91
2008	1,287,078.99	38,362.72	(32,118.80)	1,293,322.91	-	1,288,111.65
2007	1,083,406.59	24,248.97	(29,562.69)	1,078,092.87	-	1,075,805.79
2006	947,387.07	6,140.64	(9,532.00)	943,995.71	-	942,193.77
2005	899,498.81	76,172.10	(15,367.12)	960,303.79	-	960,253.63
2004	1,255,415.55	82,056.76	(11,777.08)	1,325,695.23	-	1,325,692.94
Total for School Debt	12,030,239.09	399,585.19	(156,057.33)	12,273,766.95	986,615.00	12,096,887.34

School Capt Imrov

2013	3,324,712.20	143,053.90	(5,208.01)	3,462,558.09	3,319,096.24	3,319,096.24
2012	1,293,606.62	20,882.82	(764.82)	1,313,724.62	15,817.98	1,292,357.73
2011	2,820,851.10	45,764.67	(9,258.60)	2,857,357.17	17,131.88	2,792,447.87
2010	2,646,435.85	52,955.58	(19,890.56)	2,679,500.87	1,436.96	2,669,977.47
2009	2,514,825.02	117,714.36	(43,000.00)	2,589,539.38	35.25	2,581,960.85
2008	2,163,845.16	49,898.33	(54,604.99)	2,159,138.50	-	2,150,999.95
2007	1,977,384.26	37,379.75	(57,555.24)	1,957,208.77	-	1,953,698.08
2006	1,798,145.85	13,506.47	(31,834.50)	1,779,817.82	-	1,777,060.23
2005	1,570,108.73	116,902.28	(34,450.90)	1,652,560.11	-	1,652,481.46
2004	1,464,383.32	99,644.31	(14,478.31)	1,549,549.32	-	1,549,546.70
Total for School Capt	21,574,298.11	697,702.47	(271,045.93)	22,000,954.65	3,353,518.31	21,739,626.58

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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7,873.64	7,873.64	-	-	779,490.19	779,490.19	33,565.24
140.10	7,550.01	-	-	13,870.14	747,451.33	20,133.33
39.37	6,735.56	-	-	3,897.33	666,820.34	16,214.02
3.47	6,433.55	-	-	343.53	636,921.52	2,373.89
0.08	6,221.83	-	-	7.73	615,961.23	1,892.90
-	5,154.05	-	-	-	510,251.01	2,033.13
-	4,626.33	-	-	-	458,006.45	877.49
-	4,204.97	-	-	-	416,292.52	689.29
-	3,888.28	-	-	-	384,939.81	16.78
-	3,628.67	-	-	-	359,238.12	0.63
8,056.66	56,316.89	-	-	797,608.92	5,575,372.52	77,796.70

9,496.84	9,496.84	-	-	940,187.27	940,187.27	51,259.37
253.67	10,481.18	-	-	25,113.21	1,037,636.41	43,064.60
107.08	15,305.86	-	-	10,600.72	1,515,280.13	64,301.58
8.39	17,454.19	-	-	830.72	1,727,964.77	5,395.64
0.17	12,310.23	-	-	16.93	1,218,712.68	3,505.69
-	12,881.12	-	-	-	1,275,230.53	5,211.26
-	10,758.06	-	-	-	1,065,047.73	2,287.08
-	9,421.94	-	-	-	932,771.83	1,801.94
-	9,602.54	-	-	-	950,651.09	50.16
-	13,256.93	-	-	-	1,312,436.01	2.29
9,866.15	120,968.87	-	-	976,748.85	11,975,918.47	176,879.61

33,190.96	33,190.96	-	-	3,285,905.28	3,285,905.28	143,461.85
158.18	12,923.58	-	-	15,659.80	1,279,434.15	21,366.89
171.32	27,924.48	-	-	16,960.56	2,764,523.39	64,909.30
14.37	26,699.77	-	-	1,422.59	2,643,277.70	9,523.40
0.35	25,819.61	-	-	34.90	2,556,141.24	7,578.53
-	21,510.00	-	-	-	2,129,489.95	8,138.55
-	19,536.98	-	-	-	1,934,161.10	3,510.69
-	17,770.60	-	-	-	1,759,289.63	2,757.59
-	16,524.81	-	-	-	1,635,956.65	78.65
-	15,495.47	-	-	-	1,534,051.23	2.62
33,535.18	217,396.27	-	-	3,319,983.13	21,522,230.31	261,328.07

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	4,926,391.73	171,738.66	(8,741.57)	5,089,388.82	4,925,964.11	4,925,964.11
2012	4,940,341.96	79,457.38	(11,048.16)	5,008,751.18	80,744.73	4,918,819.22
2011	4,169,164.01	84,496.02	(11,200.67)	4,242,459.36	23,019.57	4,190,715.38
2010	3,814,284.19	80,083.07	(21,253.75)	3,873,113.51	2,003.69	3,859,629.26
2009	3,578,146.78	190,475.21	(71,666.55)	3,696,955.44	46.02	3,686,409.42
2008	3,051,341.19	49,018.55	(84,772.53)	3,015,587.21	-	3,005,776.93
2007	2,810,487.02	40,678.64	(90,507.08)	2,760,658.58	-	2,757,141.08
2006	2,570,151.88	22,512.78	(69,540.87)	2,523,123.79	-	2,520,356.92
2005	2,204,651.23	120,904.13	(66,815.55)	2,258,739.81	-	2,258,654.15
2004	1,807,323.14	141,486.66	(23,859.77)	1,924,950.03	-	1,924,947.35
Total School SB-33	33,872,283.13	980,851.10	(459,406.50)	34,393,727.73	5,031,778.12	34,048,413.82

School Ed Tech

2013	656,695.32	40,495.49	(941.52)	696,249.29	657,070.61	657,070.61
2012	2,248,720.28	32,940.98	(10,793.35)	2,270,867.91	53,356.89	2,197,543.23
2011	17,480.57	265.87	(6.95)	17,739.49	105.28	14,270.19
2010	20,185.19	1,258.89	(1,242.73)	20,201.35	0.27	20,200.77
2009	8,328.94	748.01	(337.40)	8,739.55	-	8,739.34
2008	16,139.17	1,325.80	(1,291.15)	16,173.82	-	16,173.84
2007	28,399.28	1,900.37	(1,807.99)	28,491.66	-	28,491.65
2006	24,160.05	8.48	(4.83)	24,163.70	-	24,163.67
Total School	3,020,108.80	78,943.89	(16,425.92)	3,082,626.77	710,533.05	2,966,653.30

College Levy

2013	2,528,024.61	184,886.17	(4,264.45)	2,708,646.33	2,548,470.44	2,548,470.44
2012	2,835,980.10	42,419.61	(13,900.28)	2,864,499.43	66,807.78	2,773,264.47
2011	2,461,903.74	18,439.37	(11,606.63)	2,468,736.48	18,336.55	2,395,096.57
2010	2,308,967.40	33,248.47	(18,424.53)	2,323,791.34	1,429.70	2,314,809.07
2009	2,351,809.62	75,819.50	(23,985.35)	2,403,643.77	40.13	2,395,801.56
2008	1,930,297.54	63,504.99	(30,286.84)	1,963,515.69	-	1,953,494.26
2007	569,318.21	14,159.75	(11,468.05)	572,009.91	-	570,257.73
2006	516,957.76	3,002.46	(282.02)	519,678.20	-	518,303.31
2005	421,998.90	55,691.49	(2,274.29)	475,416.10	-	475,384.81
2004	406,140.88	19,591.36	(286.26)	425,445.98	-	425,444.62
Total College Levy	16,331,398.76	510,763.17	(116,778.70)	16,725,383.23	2,635,084.60	16,370,326.84

College Debt Service

2011	334,394.91	2,461.89	(1,558.33)	335,298.47	2,533.55	325,473.36
2010	312,062.63	4,433.26	(2,463.22)	314,032.67	192.21	312,833.78
2009	313,573.36	10,109.29	(3,198.05)	320,484.60	5.35	319,438.92
2008	257,740.47	8,467.42	(4,038.64)	262,169.25	-	260,833.06
Total College Debt	1,217,771.37	25,471.86	(11,258.24)	1,231,984.99	2,731.11	1,218,579.12

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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49,259.64	49,259.64	-	-	4,876,704.47	4,876,704.47	163,424.71
807.45	49,188.19	-	-	79,937.28	4,869,631.03	89,931.96
230.20	41,907.15	-	-	22,789.37	4,148,808.23	51,743.98
20.04	38,596.29	-	-	1,983.65	3,821,032.97	13,484.25
0.46	36,864.09	-	-	45.56	3,649,545.33	10,546.02
-	30,057.77	-	-	-	2,975,719.16	9,810.28
-	27,571.41	-	-	-	2,729,569.67	3,517.50
-	25,203.57	-	-	-	2,495,153.35	2,766.87
-	22,586.54	-	-	-	2,236,067.61	85.66
-	19,249.47	-	-	-	1,905,697.88	2.68
50,317.78	340,484.14	-	-	4,981,460.34	33,707,929.68	345,313.91

6,570.71	6,570.71	-	-	650,499.90	650,499.90	39,178.68
533.57	21,975.43	-	-	52,823.32	2,175,567.80	73,324.68
1.05	142.70	-	-	104.23	14,127.49	3,469.30
0.00	202.01	-	-	0.27	19,998.76	0.58
-	87.39	-	-	-	8,651.95	0.21
-	161.74	-	-	-	16,012.10	(0.02)
-	284.92	-	-	-	28,206.73	0.01
-	241.64	-	-	-	23,922.03	0.03
7,105.33	29,666.53	-	-	703,427.72	2,936,986.77	115,973.47

-	-	-	-	2,548,470.44	2,548,470.44	160,175.89
-	-	-	-	66,807.78	2,773,264.47	91,234.96
-	-	-	-	18,336.55	2,395,096.57	73,639.91
-	-	-	-	1,429.70	2,314,809.07	8,982.27
-	-	-	-	40.13	2,395,801.56	7,842.21
-	-	-	-	-	1,953,494.26	10,021.43
-	-	-	-	-	570,257.73	1,752.18
-	-	-	-	-	518,303.31	1,374.89
-	-	-	-	-	475,384.81	31.29
-	-	-	-	-	425,444.62	1.36
-	-	-	-	2,635,084.60	16,370,326.84	355,056.39

-	-	-	-	2,533.55	325,473.36	9,825.11
-	-	-	-	192.21	312,833.78	1,198.89
-	-	-	-	5.35	319,438.92	1,045.68
-	-	-	-	-	260,833.06	1,336.19
-	-	-	-	2,731.11	1,218,579.12	13,405.87

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	1,737,142.10	26,179.45	(3,183.18)	1,760,138.37	1,730,254.27	1,730,254.27
2012	1,816,064.24	30,698.58	(1,060.20)	1,845,702.62	21,230.44	1,828,448.29
2011	1,685,508.10	48,555.23	(2,303.23)	1,731,760.10	7,048.03	1,729,992.47
2010	1,596,291.65	41,017.35	(6,329.61)	1,630,979.39	738.31	1,625,674.91
2009	1,331,889.60	92,708.92	(36,887.99)	1,387,710.53	12.76	1,384,187.27
2008	1,231,462.11	4,667.72	(45,118.19)	1,191,011.64	-	1,188,825.45
2007	1,147,477.73	8,609.20	(47,043.72)	1,109,043.21	-	1,109,034.21
2006	1,014,235.88	11,207.38	(46,851.30)	978,591.96	-	978,580.43
2005	779,605.41	5,681.87	(37,234.52)	748,052.76	-	748,044.66
2004	686,244.12	75,204.81	(17,076.17)	744,372.76	-	744,372.72
Total Hospital	13,025,920.94	344,530.51	(243,088.11)	13,127,363.34	1,759,283.81	13,067,414.68

Art Gen Hosp- Debt

2013	924,296.40	13,929.53	(1,693.70)	936,532.23	920,631.55	920,631.55
2012	687,766.72	11,625.91	(401.50)	698,991.13	8,040.22	692,456.70
2011	636,926.34	18,348.24	(870.37)	654,404.21	2,663.34	653,736.27
2010	972,283.06	24,983.25	(3,855.27)	993,411.04	449.69	990,180.05
2009	809,778.12	56,366.33	(22,427.68)	843,716.77	7.76	841,574.59
2008	748,591.59	2,837.45	(27,426.71)	724,002.33	-	722,673.37
2007	1,009,100.95	7,570.99	(41,370.83)	975,301.11	-	975,293.29
2006	895,909.15	9,899.86	(41,385.41)	864,423.60	-	864,413.38
2005	661,104.68	4,818.20	(31,574.78)	634,348.10	-	634,341.24
2004	727,419.38	79,717.11	(18,100.75)	789,035.74	-	789,035.77
Total Hospital Debt	8,073,176.39	230,096.87	(189,107.00)	8,114,166.26	931,792.56	8,084,336.21

Cattle

2013	43,799.52	-	(244.23)	43,555.29	42,585.64	42,585.64
2012	39,073.81	-	(494.77)	38,579.04	224.93	38,577.42
2011	36,382.73	-	(66.90)	36,315.83	-	36,315.83
2010	32,265.04	-	(275.93)	31,989.11	-	31,989.11
2009	37,284.77	-	(77.29)	37,207.48	-	37,207.48
2008	37,069.48	-	(267.28)	36,802.20	-	36,802.20
2007	38,955.33	-	(9.99)	38,945.34	-	38,945.34
2006	36,300.51	-	(9.69)	36,290.82	-	36,290.82
2005	30,857.41	158.48	(246.68)	30,769.21	-	30,769.21
2004	24,085.73	-	(55.46)	24,030.27	-	24,030.27
Total Cattle	356,074.33	158.48	(1,748.22)	354,484.59	42,810.57	353,513.32

Sheep

2013	179.71	-	-	179.71	174.93	174.93
2012	184.77	-	-	184.77	10.84	184.77
2011	150.57	-	-	150.57	-	150.57
2010	103.59	-	-	103.59	-	103.59
2009	90.49	-	-	90.49	-	90.49
2008	74.29	-	-	74.29	-	74.29
2007	139.61	-	-	139.61	-	139.61
2006	193.15	-	(0.45)	192.70	-	192.70
2005	163.07	-	-	163.07	-	163.07
2004	186.58	-	-	186.58	-	186.58
Total Sheep	1,465.83	-	(0.45)	1,465.38	185.77	1,460.60

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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17,302.54	17,302.54	-	-	1,712,951.73	1,712,951.73	29,884.10
212.30	18,284.48	-	-	21,018.14	1,810,163.81	17,254.33
70.48	17,299.92	-	-	6,977.55	1,712,692.55	1,767.63
7.38	16,256.75	-	-	730.93	1,609,418.16	5,304.48
0.13	13,841.87	-	-	12.63	1,370,345.40	3,523.26
-	11,888.25	-	-	-	1,176,937.20	2,186.19
-	11,090.34	-	-	-	1,097,943.87	9.00
-	9,785.80	-	-	-	968,794.63	11.53
-	7,480.45	-	-	-	740,564.21	8.10
-	7,443.73	-	-	-	736,928.99	0.04
17,592.84	130,674.15	-	-	1,741,690.97	12,936,740.53	59,948.66

9,206.32	9,206.32	-	-	911,425.23	911,425.23	15,900.68
80.40	6,924.57	-	-	7,959.82	685,532.13	6,534.43
26.63	6,537.36	-	-	2,636.71	647,198.91	667.94
4.50	9,901.80	-	-	445.19	980,278.25	3,230.99
0.08	8,415.75	-	-	7.68	833,158.84	2,142.18
-	7,226.73	-	-	-	715,446.64	1,328.96
-	9,752.93	-	-	-	965,540.36	7.82
-	8,644.13	-	-	-	855,769.25	10.22
-	6,343.41	-	-	-	627,997.83	6.86
-	7,890.36	-	-	-	781,145.41	(0.03)
9,317.93	80,843.36	-	-	922,474.63	8,003,492.85	29,830.05

425.86	425.86	-	-	42,159.78	42,159.78	969.65
2.25	385.77	-	-	222.68	38,191.65	1.62
-	363.16	-	-	-	35,952.67	-
-	319.89	-	-	-	31,669.22	-
-	372.07	-	-	-	36,835.41	-
-	368.02	-	-	-	36,434.18	-
-	389.45	-	-	-	38,555.89	-
-	362.91	-	-	-	35,927.91	-
-	307.69	-	-	-	30,461.52	-
-	240.30	-	-	-	23,789.97	-
428.11	3,535.13	-	-	42,382.46	349,978.19	971.27

1.75	1.75	-	-	173.18	173.18	4.78
0.11	1.85	-	-	10.73	182.92	-
-	1.51	-	-	-	149.06	-
-	1.04	-	-	-	102.55	-
-	0.90	-	-	-	89.59	-
-	0.74	-	-	-	73.55	-
-	1.40	-	-	-	138.21	-
-	1.93	-	-	-	190.77	-
-	1.63	-	-	-	161.44	-
-	1.87	-	-	-	184.71	-
1.86	14.61	-	-	183.91	1,445.99	4.78

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	130.39	-	-	130.39	101.48	101.48
2012	104.83	-	-	104.83	20.86	104.33
2011	101.73	-	-	101.73	-	101.73
2010	84.76	-	(0.77)	83.99	0.77	83.99
2009	40.11	-	-	40.11	-	40.11
2008	71.25	-	-	71.25	-	71.25
2007	82.89	-	-	82.89	-	82.89
2006	87.93	-	(0.41)	87.52	-	87.52
2005	85.92	-	-	85.92	-	85.92
2004	69.10	-	(0.32)	68.78	-	68.78
Total Goats	858.91	-	(1.50)	857.41	123.11	828.00

Equine

2013	1,631.36	-	(20.27)	1,611.09	1,447.76	1,447.76
2012	1,695.55	-	(36.34)	1,659.21	53.13	1,648.61
2011	1,805.18	-	(18.75)	1,786.43	-	1,786.43
2010	1,978.75	-	(63.25)	1,915.50	-	1,915.50
2009	1,923.05	-	(13.75)	1,909.30	-	1,909.30
2008	-	-	-	-	-	-
2007	4,290.33	-	(40.02)	4,250.31	-	4,250.31
2006	4,437.09	10.20	(27.86)	4,419.43	-	4,419.43
2005	4,390.64	3.38	(40.80)	4,353.22	-	4,353.22
2004	3,915.50	5.18	(51.80)	3,868.88	-	3,868.88
Total Equine	26,067.45	18.76	(312.84)	25,773.37	1,500.89	25,599.44

Dairy

2013	20,374.41	-	-	20,374.41	18,649.87	18,649.87
2012	22,084.34	-	-	22,084.34	-	22,084.34
2011	19,441.37	-	-	19,441.37	-	19,441.37
2010	18,745.63	-	-	18,745.63	-	18,745.63
2009	28,215.68	-	-	28,215.68	-	25,901.19
2008	28,537.78	-	-	28,537.78	-	28,537.78
2007	27,921.39	-	-	27,921.39	-	27,921.39
2006	26,966.54	-	-	26,966.54	-	26,966.54
2005	25,283.46	-	(4.54)	25,278.92	-	25,278.92
2004	22,153.53	-	-	22,153.53	-	22,153.53
Total Dairy	239,724.13	-	(4.54)	239,719.59	18,649.87	235,680.56

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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1.01	1.01	-	-	100.47	100.47	28.91
0.21	1.04	-	-	20.65	103.29	0.50
-	1.02	-	-	-	100.71	-
0.01	0.84	-	-	0.76	83.15	-
-	0.40	-	-	-	39.71	-
-	0.71	-	-	-	70.54	-
-	0.83	-	-	-	82.06	-
-	0.88	-	-	-	86.64	-
-	0.86	-	-	-	85.06	-
-	0.69	-	-	-	68.09	-
1.23	8.28	-	-	121.88	819.72	29.41

14.48	14.48	-	-	1,433.28	1,433.28	163.33
0.53	16.49	-	-	52.60	1,632.12	10.60
-	17.86	-	-	-	1,768.57	-
-	19.16	-	-	-	1,896.35	-
-	19.09	-	-	-	1,890.21	-
-	-	-	-	-	-	-
-	42.50	-	-	-	4,207.81	-
-	44.19	-	-	-	4,375.24	-
-	43.53	-	-	-	4,309.69	-
-	38.69	-	-	-	3,830.19	-
15.01	255.99	-	-	1,485.88	25,343.45	173.93

186.50	186.50	-	-	18,463.37	18,463.37	1,724.54
-	220.84	-	-	-	21,863.50	-
-	194.41	-	-	-	19,246.96	-
-	187.46	-	-	-	18,558.17	-
-	259.01	-	-	-	25,642.18	2,314.49
-	285.38	-	-	-	28,252.40	-
-	279.21	-	-	-	27,642.18	-
-	269.67	-	-	-	26,696.87	-
-	252.79	-	-	-	25,026.13	-
-	221.54	-	-	-	21,931.99	-
186.50	2,356.81	-	-	18,463.37	233,323.75	4,039.03

STATE OF NEW MEXICO
 Eddy County
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Agency	Property Taxes Levied	Addition to Tax Roll	Deletion to Tax Roll	Adjusted Property Taxes Levied	Collected In Current Fiscal Year	Collected To-Date
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Hack Draw

2013	11,157.14	-	-	11,157.14	10,027.27	10,027.27
2012	10,892.69	-	-	10,892.69	482.54	10,515.32
2011	10,252.12	-	-	10,252.12	314.68	10,252.12
2010	9,979.61	-	-	9,979.61	6.55	9,979.61
2009	9,586.94	-	-	9,586.94	-	9,586.94
2008	9,028.27	-	(10.95)	9,017.32	-	9,017.32
2007	7,309.77	-	-	7,309.77	-	7,309.77
2006	7,039.60	-	(5.10)	7,034.50	-	7,034.50
2005	6,918.01	2.00	(47.47)	6,872.54	-	6,872.54
2004	1,650.11	-	(0.04)	1,650.07	-	1,650.07
Total Hack Draw	83,814.26	2.00	(63.56)	83,752.70	10,831.04	82,245.46

PCVD

2013	801,321.69	23.30	(93.62)	801,251.37	783,086.61	783,086.61
2012	783,241.73	129.08	(0.90)	783,369.91	12,366.84	779,090.50
2011	743,707.97	12,267.48	(1,081.18)	754,894.27	4,816.45	753,721.22
2010	702,084.15	14,532.67	(136.64)	716,480.18	204.79	715,851.34
2009	554,580.92	41,114.01	(4,974.36)	590,720.57	-	589,620.82
2008	356,033.05	177,141.35	(28,216.62)	504,957.78	-	503,865.67
2007	498,716.32	146.84	(29,534.29)	469,328.87	-	469,322.87
2006	306,915.74	-	(120.12)	306,795.62	-	306,789.62
2005	394,226.38	-	(34,269.94)	359,956.44	-	359,949.99
2004	327,893.23	61,119.78	(10,111.34)	378,901.67	-	378,901.67
Total PCVD	5,468,721.18	306,474.51	(108,539.01)	5,666,656.68	800,474.69	5,640,200.31

EDFD

2013	53,045.68	1.73	(6.96)	53,040.45	52,038.13	52,038.13
2012	52,045.10	9.68	-	52,054.78	764.46	51,825.51
2011	49,474.22	920.06	(62.81)	50,331.47	308.81	50,326.78
2010	77,996.18	1,816.59	(10.99)	79,801.78	23.21	79,800.06
2009	59,954.75	5,126.67	(588.13)	64,493.29	-	64,493.29
2008	36,402.77	22,269.13	(3,506.19)	55,165.71	-	55,165.71
2007	326,298.07	-	(22,160.44)	304,137.63	-	304,137.63
2006	186,271.57	-	(84.24)	186,187.33	-	186,187.33
2005	250,855.31	-	(22,569.50)	228,285.81	-	228,285.81
2004	207,346.37	43,608.90	(5,670.97)	245,284.30	-	245,284.30
Total EDFD	1,299,690.02	73,752.76	(54,660.23)	1,318,782.55	53,134.61	1,317,544.55

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100.27	100.27	401.09	4.01	9,525.91	9,922.99	1,129.87
4.83	105.15	19.30	4.21	458.41	10,405.96	377.37
3.15	102.52	12.59	4.10	298.95	10,145.50	-
0.07	99.80	0.26	3.99	6.22	9,875.82	-
-	95.87	-	3.83	-	9,487.24	-
-	90.17	-	3.61	-	8,923.54	-
-	73.10	-	2.92	-	7,233.75	-
-	70.35	-	2.81	-	6,961.34	-
-	68.73	-	2.75	-	6,801.07	-
-	16.50	-	0.66	-	1,632.91	-
108.31	822.45	433.24	32.90	10,289.49	81,390.11	1,507.24

7,830.87	7,830.87	-	-	775,255.74	775,255.74	18,164.76
123.67	7,790.91	-	-	12,243.17	771,299.60	4,279.41
48.16	7,537.21	-	-	4,768.29	746,184.01	1,173.05
2.05	7,158.51	-	-	202.74	708,692.83	628.84
-	5,896.21	-	-	-	583,724.61	1,099.75
-	5,038.66	-	-	-	498,827.01	1,092.11
-	4,693.23	-	-	-	464,629.64	6.00
-	3,067.90	-	-	-	303,721.72	6.00
-	3,599.50	-	-	-	356,350.49	6.45
-	3,789.02	-	-	-	375,112.65	-
8,004.75	56,402.00	-	-	792,469.94	5,583,798.31	26,456.37

520.38	520.38	-	-	51,517.75	51,517.75	1,002.32
7.64	518.26	-	-	756.82	51,307.25	229.27
3.09	503.27	-	-	305.72	49,823.51	4.69
0.23	798.00	-	-	22.98	79,002.06	1.72
-	644.93	-	-	-	63,848.36	-
-	551.66	-	-	-	54,614.05	-
-	3,041.38	-	-	-	301,096.25	-
-	1,861.87	-	-	-	184,325.46	-
-	2,282.86	-	-	-	226,002.95	-
-	2,452.84	-	-	-	242,831.46	-
531.35	13,175.45	-	-	52,603.26	1,304,369.10	1,238.00

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 Treasurer's Property Tax Schedule
 June 30, 2014

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

2013	84,670.11	-	-	84,670.11	80,902.32	80,902.32
2012	81,363.92	-	(0.68)	81,363.24	2,057.09	79,919.39
2011	77,732.39	-	(80.82)	77,651.57	631.11	76,005.41
2010	72,043.07	-	(7.64)	72,035.43	69.52	71,120.12
2009	69,419.19	-	(97.23)	69,321.96	-	67,681.43
2008	61,808.34	-	(478.78)	61,329.56	-	59,691.36
2007	56,525.79	-	(0.68)	56,525.11	-	56,525.11
2006	52,615.75	-	(0.68)	52,615.07	-	52,615.07
2005	50,175.51	-	-	50,175.51	-	50,174.83
2004	46,634.30	-	(0.68)	46,633.62	-	46,633.62
Total Cottonwood	652,988.37	-	(667.19)	652,321.18	83,660.04	641,268.66

Cbad SWCD

2013	332,591.38	-	(0.21)	332,591.17	317,491.33	317,491.33
2012	309,794.41	7.89	(101.32)	309,700.98	10,499.49	305,496.03
2011	296,998.39	7.57	(2,199.12)	294,806.84	4,205.07	294,489.50
2010	279,124.20	-	(179.37)	278,944.83	113.87	278,872.22
2009	264,722.21	-	(675.04)	264,047.17	9.36	264,042.54
2008	251,352.79	42.00	(241.35)	251,153.44	-	251,152.24
2007	245,990.14	11.60	(347.91)	245,653.83	-	245,653.81
2006	226,642.67	13.22	(88.57)	226,567.32	-	226,566.39
2005	222,113.46	967.79	(6,346.55)	216,734.70	-	216,733.77
2004	208,131.74	1,105.92	(605.53)	208,632.13	-	208,631.20
Total Cbad SW	2,637,461.39	2,155.99	(10,784.97)	2,628,832.41	332,319.12	2,609,129.03

Cen Val SWCD

2013	49,999.28	-	-	49,999.28	48,110.31	48,110.31
2012	45,682.80	-	(0.22)	45,682.58	922.72	45,237.80
2011	41,104.72	-	(13.47)	41,091.25	318.88	40,810.83
2010	38,715.99	-	(12.16)	38,703.83	16.73	38,547.24
2009	37,152.16	20.68	(1,215.83)	35,957.01	-	35,682.08
2008	33,357.03	-	(79.96)	33,277.07	-	33,002.54
2007	30,036.33	36.71	(7.32)	30,065.72	-	30,064.22
2006	26,154.97	-	(0.87)	26,154.10	-	26,152.60
2005	47,456.66	-	(23.70)	47,432.96	-	47,429.73
2004	21,521.99	-	(0.11)	21,521.88	-	21,521.88
Total CVSWCD	371,181.93	57.39	(1,353.64)	369,885.68	49,368.64	366,559.23

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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809.02	809.02	3,236.09	32.36	76,857.20	80,060.94	3,767.79
20.57	799.19	82.28	31.97	1,954.24	79,088.23	1,443.85
6.31	760.05	25.24	30.40	599.55	75,214.95	1,646.16
0.70	711.20	2.78	28.45	66.04	70,380.47	915.31
-	676.81	-	27.07	-	66,977.54	1,640.53
-	596.91	-	23.88	-	59,070.57	1,638.20
-	565.25	-	22.61	-	55,937.25	-
-	526.15	-	21.05	-	52,067.87	-
-	501.75	-	20.07	-	49,653.01	0.68
-	466.34	-	18.65	-	46,148.63	-
836.60	6,412.69	3,346.40	256.51	79,477.04	634,599.47	11,052.52

3,174.91	3,174.91	12,699.65	127.00	301,616.76	314,189.42	15,099.84
104.99	3,054.96	419.98	122.20	9,974.52	302,318.87	4,204.95
42.05	2,944.90	168.20	117.80	3,994.82	291,426.81	317.34
1.14	2,788.72	4.55	111.55	108.18	275,971.95	72.61
0.09	2,640.43	0.37	105.62	8.89	261,296.50	4.63
-	2,511.52	-	100.46	-	248,540.26	1.20
-	2,456.54	-	98.26	-	243,099.01	0.02
-	2,265.66	-	90.63	-	224,210.10	0.93
-	2,167.34	-	86.69	-	214,479.74	0.93
-	2,086.31	-	83.45	-	206,461.44	0.93
3,323.19	26,091.29	13,292.76	1,043.65	315,703.16	2,581,994.09	19,703.38

481.10	481.10	1,924.41	19.24	45,704.79	47,609.96	1,888.97
9.23	452.38	36.91	18.10	876.58	44,767.33	444.78
3.19	408.11	12.76	16.32	302.94	40,386.40	280.42
0.17	385.47	0.67	15.42	15.89	38,146.35	156.59
-	356.82	-	14.27	-	35,310.99	274.93
-	330.03	-	13.20	-	32,659.31	274.53
-	300.64	-	12.03	-	29,751.55	1.50
-	261.53	-	10.46	-	25,880.61	1.50
-	474.30	-	18.97	-	46,936.46	3.23
-	215.22	-	8.61	-	21,298.05	-
493.69	3,665.59	1,974.75	146.62	46,900.21	362,747.01	3,326.45

STATE OF NEW MEXICO
Eddy County
Treasurer's Property Tax Schedule
June 30, 2014

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

2013	4,316.06	-	-	4,316.06	4,110.59	4,110.59
2012	4,045.43	-	-	4,045.43	194.18	3,977.93
2011	3,941.74	-	(2.68)	3,939.06	43.38	3,933.70
2010	3,729.07	-	-	3,729.07	-	3,726.42
2009	3,614.69	-	(0.21)	3,614.48	-	3,614.48
2008	3,383.45	-	(17.03)	3,366.42	-	3,366.42
2007	3,251.33	-	-	3,251.33	-	3,251.33
2006	3,159.55	-	(3.22)	3,156.33	-	3,156.33
2005	3,090.33	-	-	3,090.33	-	3,090.33
2004	2,847.89	-	(22.04)	2,825.85	-	2,825.85
Total Penasco	35,379.54	-	(45.18)	35,334.36	4,348.15	35,053.38

Non-Render

2013	115,318.34	7,810.54	(3,609.43)	119,519.45	103,839.56	103,839.56
2012	85,881.48	-	(2,059.30)	83,822.18	6,366.06	83,022.00
2011	41,976.59	4,049.21	(1,901.38)	44,124.42	968.36	41,075.64
2010	32,091.68	9,580.63	(6,431.68)	35,240.63	394.27	31,690.30
2009	38,215.35	10,808.13	(8,016.27)	41,007.21	-	37,893.86
2008	35,003.46	13,357.26	(9,269.17)	39,091.55	-	35,073.55
2007	30,309.63	10,888.81	(9,759.16)	31,439.28	-	29,546.39
2006	28,262.05	1,762.97	(264.57)	29,760.45	-	28,260.67
2005	31,437.66	70.66	(821.78)	30,686.54	-	30,661.62
2004	55,598.32	65.93	(200.38)	55,463.87	-	55,463.87
Total Non-Rend	494,094.56	58,394.14	(42,333.12)	510,155.58	111,568.25	476,527.46

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

Total Levied 13	34,666,252.61	1,320,698.57	(64,409.86)	35,922,541.32	34,488,409.07	34,488,409.07
Total Levied 12	33,890,877.42	464,542.95	(149,185.43)	34,206,234.94	656,123.28	33,441,617.60
Total Levied 11	30,773,875.97	504,456.90	(114,282.43)	31,164,050.44	205,222.02	30,565,981.21
Total Levied 10	29,675,216.62	596,941.76	(206,276.14)	30,065,882.24	17,428.64	29,949,518.47
Total Levied 09	26,900,245.78	1,263,804.82	(439,843.80)	27,724,206.80	405.71	27,628,688.57
Total Levied 08	23,614,719.13	687,518.62	(607,802.82)	23,694,434.93	-	23,591,671.63
Total Levied 07	20,877,889.41	334,028.90	(647,438.74)	20,564,479.57	-	20,524,655.44
Total Levied 06	18,722,001.59	140,786.85	(378,442.64)	18,484,345.80	-	18,452,755.27
Total Levied 05	16,426,732.36	919,659.12	(438,367.07)	16,908,024.41	-	16,907,407.74
Total Levied 04	15,309,039.10	1,120,297.70	(181,856.73)	16,247,480.07	-	16,247,458.94

Grand Total	250,856,849.99	7,352,736.19	(3,227,905.66)	254,981,680.52	35,367,588.72	251,798,163.94
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See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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41.11	41.11	164.42	1.64	3,905.06	4,067.84	205.47
1.94	39.78	7.77	1.59	184.47	3,936.56	67.50
0.43	39.34	1.74	1.57	41.21	3,892.79	5.36
-	37.26	-	1.49	-	3,687.67	2.65
-	36.14	-	1.45	-	3,576.89	-
-	33.66	-	1.35	-	3,331.41	-
-	32.51	-	1.30	-	3,217.52	-
-	31.56	-	1.26	-	3,123.50	-
-	30.90	-	1.24	-	3,058.19	-
-	28.26	-	1.13	-	2,796.46	-
43.48	350.53	173.93	14.02	4,130.74	34,688.82	280.98

-	-	-	-	103,839.56	103,839.56	15,679.89
-	-	-	-	6,366.06	83,022.00	800.18
-	-	-	-	968.36	41,075.64	3,048.78
-	-	-	-	394.27	31,690.30	3,550.33
-	-	-	-	-	37,893.86	3,113.35
-	-	-	-	-	35,073.55	4,018.00
-	-	-	-	-	29,546.39	1,892.89
-	-	-	-	-	28,260.67	1,499.78
-	-	-	-	-	30,661.62	24.92
-	-	-	-	-	55,463.87	-
-	-	-	-	111,568.25	476,527.46	33,628.12

318,360.99	318,360.99	18,425.67	184.26	34,151,622.41	34,169,863.82	1,434,132.25
5,829.49	305,853.31	566.24	178.06	649,727.54	33,135,586.23	764,617.34
1,833.84	278,043.36	220.52	170.20	203,167.66	30,287,767.66	598,069.23
154.12	272,901.85	8.27	160.90	17,266.25	29,676,455.72	116,363.77
3.60	248,755.54	0.37	152.24	401.73	27,379,780.78	95,518.23
-	213,422.71	-	142.49	-	23,378,106.43	102,763.30
-	199,248.51	-	137.12	-	20,325,269.81	39,824.13
-	179,061.91	-	126.21	-	18,273,567.15	31,590.53
-	164,013.61	-	129.72	-	16,743,264.41	616.67
-	157,665.50	-	112.51	-	16,089,680.93	21.13

326,182.05	2,337,327.31	19,221.08	1,493.70	35,022,185.59	249,459,342.93	3,183,516.58
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STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2014

Participants	Responsible Party	Description
Eddy County and the City of Carlsbad	County	Jointly own, operate, and use a sanitary landfill, now known as the Sandpoint Landfill.
Eddy County and the City of Artesia	REDA	Establish a Consolidated Communications entity in accordance with, and as authorized by, the Enhanced 911 statutes of the State of New Mexico. Establishes the Regional Emergency Dispatch Authority (REDA).
Eddy County, New Mexico Commission and the U.S. Department of Energy	Both	Provide for the mutual assistance of the parties for the furnishing of emergency management and response services in Eddy County and the DOE WIPP Land Withdrawal Area.
Eddy County and the City of Carlsbad	Both	To provide wildland equipment for the suppression of wildland fires in the County of Eddy for use by properly trained personnel that respond to wildland fires in the County of Eddy.
Eddy County and the National Park Service, United States Department of the Interior	Both	To provide Law Enforcement Assistance within the Carlsbad Caverns National Park and certain Law Enforcement Assistance outside the boundaries of the Park.
Eddy County and the City of Carlsbad Police Department	Both	To fund Law Enforcement through the proceeds of the Edward Byrne Memorial Justice Assistance
Eddy County, the City of Carlsbad, the City of Artesia, and the 5th Judicial District Attorney's Office	All agencies	Develop, implement, and operate a drug enforcement task force to be named Pecos Valley Drug Task Force.
MOU w/City of Carlsbad for JAG Application #2010-H5181-NM-DJ	Ernest Mendoza	Apply and submit grant proposal for Edward Byrne JAG grant for Eddy County and Carlsbad Police Dept. to be split evenly between the two agencies upon receipt and approval of grant.
MOU Establishing Regional HAZMAT Team	Joel Arnwine	Creation of the Regional Haz Mat Team creates over \$200,000 in grants for Eddy County.
MOU between ECSO and BLM	Ernest Mendoza	MOU to provide increased protection of persons and property on public lands and roads by BLM through cooperation with Eddy County Sheriff's Office.
MOU between USDOE, Carlsbad Field Office and ECSO for Local Law Enforcement Support	Ernest Mendoza	MOU to provide assistance of Eddy County SO enforcement during those incidents in which routine site protective force responses are unsuccessful or inadequate to guarantee project security.
MOU between Carlsbad Caverns National Park/Guadalupe Mountains National Park and Eddy County, through on behalf of its Emergency Services Department	County	Provide mutual aid and assistance for occurrences of structural and wild land fires, search and rescue, emergency medical services and all risk incident.
MOU with DFA for DWI Application	County	Assurance that the DWI program, during treatment or screening, will not disclose any Protected Health Information.
MOU between U.S. Department of Homeland Security, U.S. Customs and Border Protection, U.S. Border Patrol, El Paso Sector and Eddy County Sheriff's Office	County Sheriff	The County agrees to authorize U.S. Border Patrol, El Paso Sector to install agency FCC licensed frequencies in Border Patrol communication assets to facilitate tactical communication.

See independent auditors' report

<u>Begin Date</u>	<u>End Date</u>	<u>Estimated Amount of Project/Grant</u>	<u>Amount Contributed in Fiscal Year</u>	<u>Audit Responsibility</u>	<u>Fiscal Agent</u>	<u>Name of Govt Agency Report Rev & Exp</u>
19-Aug-09	Indefinite	50% City/50% County	\$ 1,995,906	Eddy County	Eddy County	Both
23-Feb-11	Indefinite	60% County/40% City of Artesia	837,690	Authority	Eddy County for purposes of pass-through agent for State and Federal monies.	Authority
01-Sep-09	Indefinite	Unknown	-	N/A	N/A	Both
21-Jul-09	Indefinite	Unknown	-	N/A	N/A	Both
23-Jul-09	23-Jul-14	Unknown	-	N/A	N/A	Both
09-Jul-09	Indefinite	8,097	8,097	Both	Eddy County	Both
17-Mar-97	Indefinite	-	-	Eddy County	Eddy County	Each individual governmental agency
20-Jul-10	20-Jul-14	19,671	9,836	Eddy County and City of Carlsbad	Eddy County	All
19-Oct-10	19-Oct-14	20,000	-	Eddy County	Eddy County	All
01-Mar-11	01-Mar-16	N/A	-	N/A	N/A	All
01-Mar-11	Indefinite	N/A	-	N/A	N/A	All
10-Aug-12	10-Aug-17	N/A	-	N/A	N/A	Each individual governmental agency
22-Jan-13	Not disclosed	N/A	-	N/A	N/A	DWI
05-Feb-13	05-Feb-18	N/A	-	Each individual governmental agency	N/A	Each individual governmental agency

STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2014

Participants	Responsible Party	Description
MOU with Department of Public Safety for DPS Offender Watch Program	County Sheriff	Compliance with NMSA 29-11A-5 regarding sex offenders and reporting data to DPS for Offender Watch Program
MOU between the County of Eddy and the City of Carlsbad	County Sheriff	For Eddy County and the City of Carlsbad to file a joint application for available JAG Funds.
MOU between Administrative Office of the Courts and the Eddy County DWI Program	County DWI Program	Provide group counseling services once per week for all participants in the program.
MOU between the Carlsbad Municipal School District and the Eddy County Juvenile Detention Center	County Juvenile Detention Center	Provide educational services for students detained in the Eddy County Juvenile Detention Center.
MOU among the Board of Commissioners of Eddy County, NM, the Eddy County Sheriff's Office, the City of Carlsbad, the City of Carlsbad Police Department, and the Carlsbad Municipal School District.	All Agencies	Provision of school resource officers in the Carlsbad Municipal Schools.
MOU between the City of Artesia and Eddy County	Both	Provision of floodplain management services.
MOU between the U.S. Fish and Wildlife Service and the New Mexico County of Eddy	Both	Contribute to the preparation of an Environmental Impact Statement, pursuant to the National Environmental Policy Act.
MOU between the City of Artesia and the Eddy County DWI Program	Both	Pay a court clerk's hourly rate of pay to provide tracking information and data for DWI offenders referred by the Artesia Municipal and Magistrate Courts to this program for screening, assessment and recommendations following a conviction for DWI.
MOU between the City of Carlsbad and the Eddy County DWI Program	Both	Pay a court clerk's hourly rate of pay to provide tracking information and data for DWI offenders referred by the Carlsbad Municipal, Magistrate and District Courts to this program for screening, assessment and recommendations following a conviction for DWI.
MOU between the Administrative Office of the Courts and the Eddy County Sheriff's Department (ECSD)	Both	The ECSD shall provide a member of law enforcement to serve on the Eddy County DWI Drug Court Team.
MOU between National Park Service and Eddy County		Establish the terms and conditions under which the parties will provide mutual law enforcement assistance in and near Carlsbad Caverns National Park.

See independent auditors' report

<u>Begin Date</u>	<u>End Date</u>	<u>Estimated Amount of Project/Grant</u>	<u>Amount Contributed in Fiscal Year</u>	<u>Audit Responsibility</u>	<u>Fiscal Agent</u>	<u>Name of Govt Agency Report Rev & Exp</u>
10-May-13	Indefinite	N/A	-	Each individual governmental agency	N/A	Each individual governmental agency
05-Jun-13	30-Jun-14	16,154	16,154	Eddy County	Eddy County	Each individual governmental agency
01-Jul-13	30-Jun-14	N/A	N/A	N/A	N/A	Each individual governmental agency
03-Sep-13	Not disclosed	N/A	N/A	N/A	N/A	Each individual governmental agency
06-Aug-13	Not disclosed	N/A	N/A	N/A	N/A	Each individual governmental agency
03-Dec-13	03-Jun-14	N/A	N/A	N/A	N/A	Each individual governmental agency
06-Feb-14	Not disclosed	N/A	N/A	N/A	N/A	Each individual governmental agency
11-Jun-14	30-Jun-15	4,500	-	Each individual governmental agency	Eddy County	Each individual governmental agency
25-Jun-14	30-Jun-15	3,500	-	Each individual governmental agency	Eddy County	Each individual governmental agency
01-Jul-14	30-Jun-15	700	-	Each individual governmental agency	Eddy County	Each individual governmental agency
14-Jun-14	14-Jun-19	N/A	N/A	N/A	N/A	Each individual governmental agency

COMPLIANCE SECTION



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

Independent Auditor's Report

Tim Keller
New Mexico State Auditor
The Office of Management and Budget and
County Manager, Board of Commissioners and
Citizens of Eddy County
Carlsbad, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds, of the County as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated January 29, 2015. Our report is qualified because we were unable to verify capital assets and related accumulated depreciation. Further, we were unable to determine the effect, if any, on net assets and the change in net assets.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses to be material weaknesses. FS 2009-001, FS 2010-004, FS 2012-001, and FA2012-003.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the

deficiencies described in the accompanying schedule of findings and responses to be a significant deficiencies. FS 2010-005, FA 2012-001, FS 2014-001, FS 2014-004, and AUTH 2014-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items FS 2009-002, FS 2011-005, FA 2012-002, FS 2014-002, FS 2014-003, AUTH 2014-002 and AUTH 2014-003.

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Johnson, Miller & Co.".

Hobbs, New Mexico
January 29, 2015

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Responses
June 30, 2014

Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES

A. Financial Statement Findings

FS 2009-001 (2009-1) – Capital Assets (Repeated/Modified) - Material Weakness

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

- The capital assets system was not being monitored or updated correctly during the fiscal year ending June 30, 2014.
- The County was not able to provide a complete listing of capital asset additions and deletions for the year. The County was not able to determine if all assets that were disposed of were properly deleted from the listing.
- Accumulated depreciation and the related current year depreciation was not properly being tracked and calculated by the County for fiscal year 2014. Also, the County did not allocate depreciation by capital asset category for fiscal year 2014.
- The County did not properly record donated capital assets during fiscal year 2014.
- The utilization of purchasing cards (P-Cards) was widely used with limited supervision and monitoring for the purchase of capital assets.

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

Effect: The lack of proper implementation of controls over capital assets may result in the financial statements being misstated.

Cause: Lack of training and knowledge of governmental accounting, and a lack of management oversight in the area of capital asset acquisitions and recordings.

Auditors' Recommendation: We recommend that the County update their capital asset inventory software on a timely basis and implement the proper internal control system to monitor the capital asset listing.

Responsible Officials' Views: The county is in the process of hiring a fixed asset consultant to come in and get our assets up to par. The assistant finance director will be taking over this job function instead of hiring out. Also, the county has already implemented (and will soon enforce with a policy) that anything over \$4,999.99 must be processed through a purchase order and not with a P-card. Our purchasing specialist, assistant and finance director will all be over seeing this process.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2009-002 (2009-2) – Late Audit Report Submission to the New Mexico State Auditor (Repeated/Modified) – Other Matter

Condition: The required submission date of the audit report for the fiscal year ended June 30, 2014, to the New Mexico State Auditor was November 15, 2014. The audit report was not submitted by the specified due date.

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

Effect: Noncompliance with section 2.2.2.9 A of the State Audit Rule. Late audit reports and financial statements could also impact funding from federal and state sources.

Cause: High management turnover, the County's new accounting software and time management with staff due to training on the software and incomplete record keeping did not allow for the records to be audited in a timely manner.

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

Responsible Officials' Views: Due to administration turn over and trying to run off and balance two financial statements by June 30, 2014 the County was unsuccessful in getting our audit complete in a timely manner. Moving forward, the County does have a finance director and will be migrating to one financial system later on in 2015.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2010-004 (2010-4) – Deficiencies in Bank Reconciliation Preparation (Repeated/Modified) - Material Weakness

Condition: The County has not been preparing bank reconciliations in a timely manner.

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

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

Cause: The use of two accounting software systems led to problems balancing on both accounting software systems.

Auditors' Recommendation: We recommend that the County prepare monthly bank reconciliations on a timely basis going forward.

Responsible Officials' Views: Because the finance department in running off Munis and the Treasurer's office is running off Triadic, we were having to balance both systems. Munis was providing Triadic expenses and Triadic was providing Munis revenues. When the County first implemented Munis, the system was not set up correctly, thus not able to provide Triadic expenses and Triadic was not able to provide Munis with revenues. By the time this started happening, the FY was more than half over, putting the County behind in balancing bank reconciliations. The County is now balancing in a timely manner because both systems are now starting to provide correct information.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2010-005 (2010-5) – Control Over Use of Purchase Cards (Repeated/Modified) – Significant Deficiency

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

Criteria: *The Codification of Statements on Auditing Standards* (SAS AU) paragraph 110.03 states that the financial statements are management's responsibility. Management is responsible for adopting sound accounting policies, and for establishing and maintaining internal control that will, among other things, initiate, authorize, record, process, and report transactions (as well as events and conditions) consistent with management's assertions embodied in the financial statements.

The Statement on Auditing Standards No. 115 Appendix lists the following circumstances as possible control deficiency, significant deficiency, or material weakness, "inadequate documentation of the components of internal control." SAS 115 paragraph 15 states that ineffective oversight of the agency's financial reporting and internal control by those charged with governance should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

Effect: Due to lack of approval prior to purchase, the County may be spending for services and merchandise not needed or authorized. Adequate controls are not in place to prevent or detect intentional misstatements of accounting information.

Cause: Purchase cards are not being properly used and monitored. The County is making extensive use of the purchase cards without proper oversight.

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

Responsible Officials' Views: The County is in the process of updating and changing our policies to reflect more stringent procedures. As of now we are requiring anything over \$4,999.99 to be issued a purchase order. We are working with our bank (Wells Fargo) in trying to get us a later payment date so that employees and department heads have time to look over transaction and approve before we make our payment to Wells Fargo.

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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2011-005 (2011-05) – Expenditures in Excess of Budget (Repeated/Modified) – Other Matter

Condition: The County over expended its budget in the following funds:

Recreation Special Revenue Fund (2302)	\$	43,414
Correction Fees Special Revenue Fund (2400)		42,774
Jail Improvements Special Revenue Fund (2402)		1,844
Fire Excise - Administration Special Revenue Fund (2917)		111,555
HIDTA Special Revenue Fund (7201)		3,243
 Total Governmental Funds	 \$	 202,830

Criteria: All County funds, with the exception of agency funds, are to be budgeted by the local governing body and submitted to the State of New Mexico Department of Finance and Administration – Local Government Division for approval. Once adopted, any claims or warrants in excess of budget are a violation of New Mexico State Statute 6-6-6, 1978 Compilation.

Effect: As a result, the control established by the use of budgets has been compromised. Continued over-expenditure of budgeted balances may result in unnecessary usage of operating funds to absorb over-expenditures.

Cause: Inadequate monitoring of the budget resulted in a failure to propose budgetary adjustments required to prevent over expenditure.

Auditors' Recommendations: Budgets in future years should be periodically reviewed so that budget adjustments can be made as necessary.

Responsible Officials' Views: Because we were trying to accommodate both financial systems and the County went through administration changes, there was a lack in oversight to the budget. This is now being monitored very closely and a budget vs. actual report is being sent to commission monthly.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2012-001 (2012-01)- Entity-Wide Control Deficiency (Repeated/Modified) – Material Weakness

Condition: During our process of understanding the entity and its environment, we noted instances where elements of the COSO framework of COSO were nonexistent or deficient. The control environment or “tone at the top” did not adequately display accountability and transparency. We noted that the risk assessment element and the monitoring element were not documented or sufficiently designed. We also noted the following deficiencies:

- Material weaknesses, such as those over capital assets have been repeated year after year.
- Management’s and those charged with governance philosophy and operating style are not consistent with a sound control environment and have a pervasive effect on the entity. Management and those charged with governance do not analyze the risks and benefits of new activities, investigate and resolve improper business practices, view accounting as a means to monitor and control the various activities of the organization, and adopt accounting policies that reflect the economic realities of the governmental unit.
- Management and those charged with governance has not established practices for the identification of risks affecting the entity as well as appropriate fraud risk assessment and monitoring processes.
- Management and those charged with governance do not monitor controls over financial reporting through ongoing monitoring, independent evaluations, and remediation of identified deficiencies.

Criteria: The Committee of Sponsoring Organizations (COSO) internal control integrated framework consists of five critical elements that must be present in carrying out the achievement objectives of an organization. These elements are known as the control environment, risk assessment, control activities, information and communication and monitoring.

Effect: Without all of the five elements of the COSO framework present, the County is exposing itself to the risk of misappropriation of assets and does not have set processes in place to maximize the resources of the County.

Cause: The County has not implemented a corrective action plan to properly address material weaknesses.

Auditors’ Recommendations: We recommend that the County incorporate the five elements of the COSO internal control integrated framework in their organization. In particular, there must be a documented risk assessment process in place, there should be a mechanism in place to document the monitoring of the internal controls in place and the control environment must promote the highest ethical standards and efficient and effective path towards achieving the County’s goals. We recommend that internal controls be addressed at both the entity level and activity level. We also recommend that key management personnel attend a training class on internal control.

Responsible Officials’ Views: The County is in the process of making quite a bit of changes. We have just signed a contract with Tyler to move the county to one financial system instead of operating off of two. We are in the process of hiring a fixed asset consultant. We have acquired an electronic timekeeping system and will be implemented within our current fiscal year. We are also in the process of changing, updating and creating our purchasing, travel, fixed asset, internal control and P-Card policies. Even though we have not completed these policies we have already enforced changes.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2014-001 Purchase Orders Prepared After Invoice Obtained– Significant Deficiency

Condition: Our audit tests indicated that purchase orders are routinely prepared after items are received and invoices are issued.

Criteria: The County’s purchasing policy states “All standard purchases as authorized by this section require that the buyer utilize either a Eddy County Purchasing Card (P-Card) or an Eddy County purchase order/requisition be issued prior to placing an order or making a purchase.” “The user department must have an authorized Purchase Order issued prior to executing the purchase.”

Effect: The purpose of a purchase order system is to control spending of the County’s resources and to help ensure that the County pays only for items that are actually received. The system should provide for approval of purchases, including establishment of reasonable limitations on approval authority of specific individuals. For example, under the system, purchases of fixed assets in excess of a specified dollar limit might require Commission action; items purchased relatively infrequently, such as insurance policies and long-term service contracts, would be approved by certain officers; and materials or subcontractor arrangements would be approved by department heads. A purchase order is usually in writing and is a legal document indicating an offer to buy. For most routine items, a purchase order is used to indicate the offer. A purchase order would be issued to a vendor for a specified item at a certain price to be delivered at or by a designated time. Prices and other terms would be included on purchase orders for use in budget control and in the payment process. Purchase orders should be matched to vendor invoices to assure that only agreed upon prices are paid. The practice of issuing the purchase orders after the items are received and invoices are issued may defeat the control a purchase order system is intended to provide.

Cause: Employees are currently not required to obtain purchase orders before items are received and invoices are issued.

Auditors’ Recommendation: To help monitor the volume of purchases due to budget constraints and ensure that purchases are initiated with proper approval, we recommend that purchase orders be prepared and approved before items are received or ordered by other means.

Responsible Officials’ Views: This has been changed effective immediately. This was actually changed when the auditors were still here. The purchasing manager along with the purchasing specialist, AP specialist and finance director have all been instructed to not allow invoices be processed unless a PO has been issued before hand. If there is no PO, employees, departments heads are notified (even though they should know) and if it happens again the invoice (purchase) is being denied.

STATE OF NEW MEXICO
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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2014-002 Lack of Approval of Fund Changes – Other Matter

Condition: During the year ended June 30, 2014, the county implemented a new accounting software program. As a part of the conversion, they renumber the funds and consolidated various funds.

Criteria: In accordance with NMSA Chapter 6, Article 6, transfers must be approved by the Department of Finance DFA. Transfers submitted to the DFA must first be approved by the County Commission.

Effect: Transfers out of funds and into newly created funds were not approved by the County Commission or DFA.

Cause: The County Administration did not obtain proper approval for fund transfers.

Auditors' Recommendation: Submit any planned transfer to the Commission and the DFA.

Responsible Officials' Views: Resolution R-15-02 was passed January 6, 2015 for re-classification and merging of funds.

STATE OF NEW MEXICO
Eddy County
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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. Financial Statement Findings (continued)

FS 2014-003 Budget Approval– Other Matter

Condition: The budgetary comparisons do not show the original and final appropriated budgets approved by DFA. Also, the final budget submitted to DFA for approval does not agree to the budget approved by the Commission.

Criteria: NMAC 2.2.2.10 requires budgetary comparisons must show the original and final appropriate budget (same as final budget approved by DFA).

Effect: The budgetary comparisons do reflect approved budgets.

Cause: There were errors when completing the forms to submit to DFA for approval. Also, there were errors when inputting the budget information into the County's accounting software.

Auditors' Recommendation: We recommend the client improve their budget submission process in order to accurately reflect correct Commission budget approvals for approval by DFA.

Responsible Officials' Views: This mainly had to do with being on two different financial systems and making both along with DFA budget match. There was confusion last FY and budget adjustments were not properly completed. The finance director has ensured the budget matches throughout for the current fiscal year and is constant contact with DFA to ensure all budgets are correct and accurate.

STATE OF NEW MEXICO
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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

A. *Financial Statement Findings (continued)*

FS 2014-004 Proper Approval of Purchases – Significant Deficiency

Condition: During walkthrough test-work it was found that 4 purchases out of 40 chosen, totaling \$1,567, were never authorized by a supervisor or noted on the purchase request.

Criteria: According to the County's purchase order procedure, employees send invoices that have been approved by Department Heads or their designees to the Finance Office.

Effect: With this practice, unnecessary purchases and unauthorized purchases could be made by departments causing increase in expenses which could be avoided.

Cause: The purchases did not have proper authorization.

Auditors' Recommendation: We recommend the process of approval be better monitored and implemented. When reviewing purchase orders make sure there was approval of the purchase or notify the department supervisor immediately.

Responsible Officials' Views: This has been changed and approval is watched very closely.

STATE OF NEW MEXICO
Eddy County
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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

B. Component Unit Findings

AUTH 2014-001- Cash Disbursement Approval – Significant Deficiency

Condition: During the audit testwork of cash disbursements, we noted eighteen (18) transactions totaling \$8,112.72 out of the forty (40) transactions totaling \$73,758.07 selected for testing did not include documentation of the Authority Director's approval on the purchase order or invoice indicating approval to pay which is part of the Authority's cash disbursement procedures.

Criteria: Appropriate segregation of duties for receipts and disbursements is required to maintain proper and sufficient internal controls and properly report all expenditures as required by Section 6-6-3, NMSA 1978.

Effect: Without adequate documentation of the segregation of duties in key control processes, there is an increased risk of fraudulent activity, and also an increased risk of errors that may not be detected timely.

Cause: During the fiscal year 2014, the Chief of Operations was also the Acting Director until May 6, 2014. A new check disbursement policy was being implemented during fiscal year 2014, and some checks were missed at the beginning stage of implementation. Also, if the Chief of Operations took time off, no one was available to approve invoices that needed to be paid.

Auditors' Recommendation: We recommend the Authority's Director document approval of purchase orders or invoices indicating approval to pay since the Director is responsible for determining whether the purchase is within the approved budget, has adequate authorization and is classified correctly as described by the Authority's cash disbursement procedures.

Views of Responsible Officials and Planned Corrective Actions: Due to the limited administrative resources of the Authority the processes as described in the Authority's cash disbursement procedures have on occasion been lax for smaller or recurring in nature transactions. The Authority will work to be more diligent at ensuring transaction approval occurs earlier in the disbursement process (prior to purchase order release or invoice processing) however it is the Authority's view that by restricting check signature authority to only the Executive Director and/or Chief of Operations (the same individual over much of the past fiscal year) that the risk of fraudulent activity or error is mitigated during the check review and signature process as it is performed by person(s) of the same authority.

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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

B. Component Unit Findings (continued)

AUTH 2014-002- I-9 Documentation – Other Matter

Condition: During the payroll testwork, we noted one (1) of the twenty (20) employees selected for testing did not have an I-9 on file and three (3) of the twenty (20) employees selected for testing had an I-9 on file completed in September or October of 2014. These 3 employees were hired before fiscal year 2014.

Criteria: The United States Citizenship and Immigration Services requires employee to complete Section 1 of Form I-9 on/by their first day of work. The employer must complete Section 2 of Form I-9 on/by the third day after the employee's first day of work.

Effect: Forms may not be completed and/or filed in a timely manner, which could result in penalties of \$110 to \$1,100 per offense.

Cause: The Authority utilizes Eddy County's human resource function instead of performing these duties in house due to the small size of the Authority. Once a new person is hired, the personnel forms are taken to Eddy County to keep on file. The contracted bookkeeper tries to get copies of these personnel forms before they are taken to Eddy County, but since she is not full time, sometimes she does not get these copies.

Auditors' Recommendations: We recommend the Authority assign one full-time person the responsibility of managing personnel documentation and keep a copy of all personnel documentation on site.

Views of Responsible Officials and Planned Corrective Actions: Due to low unemployment in Eddy County, it is difficult to find qualified employees in the direct service positions. Drawing from those limited resources to provide redundancy to services that are outsourced to the Primary government (Eddy County) is not considered economically feasible. It would also be a concern of the Authority to expose confidential personnel information to individuals outside of human resource/payroll processing responsibilities. The Authority will request that the MOU with Eddy County be specifically expanded to contain language adding the record retention function to the services that they perform on behalf of the Authority.

STATE OF NEW MEXICO
 Eddy County
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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

B. Component Unit Findings (continued)

AUTH 2014-003- PERA and RHCA Reporting - Other Matter

Condition: While reconciling PERA and RHCA reports to the Authority’s general ledger, JMCO noticed the wages reported to PERA and RHCA were overstated and the employer and employee contribution amounts were not calculated correctly. We requested that the Authority recalculate the wages based on the PERA reporting requirements.

The Authority recalculated the PERA wages and employer and employee deductions as follows:

	PERA Wages	Employer Contribution	Employee Contribution	Total Contributions
Originally reported and remitted	\$496,774.95	\$38,304.33	\$60,995.02	\$99,299.35
Recalculated amounts	425,178.59	38,903.84	62,013.51	100,917.35
Difference	\$71,566.37	\$(599.51)	\$(1,018.49)	\$(1,618.00)

JMCO used the Recalculated PERA wages to recalculate the RHCA amounts reported as follows:

	RHCA Wages	Employer Contribution	Employee Contribution	Total Contributions
Originally reported and remitted	\$499,545.09	\$9,990.90	\$4,995.45	\$14,986.35
Recalculated amounts	425,178.59	8,503.57	4,251.79	12,755.36
Difference	\$74,366.50	\$1,487.33	\$743.67	\$2,231.00

The Authority remitted the total contributions as originally reported for both PERA and RHCA.

Criteria: PERA requires “affiliated employers” to report the base salary or wages paid to a member for personal services rendered. “Salary” includes a member’s fixed, periodical compensation from full or part – time employment; shift differentials; wages paid during absence from work on account of vacation, holiday, injury, or illness (i.e., payment made by continuing the member on the regular payroll); incentive pay that is not temporary and becomes part of a member’s base salary; and temporary promotions and temporary salary increases, but no other temporary differentials.

“Salary” or “Wages” does not include overtime pay; allowances for housing, clothing, equipment, or travel; payments for unused sick leave, unless the member is continued on the regular payroll for the period represented by that payment; lump sum payments which are not part of the member’s fixed periodical compensation (such as annual and sick leave payments, occasional payments to elected officials for attending meetings, allowances for any purpose, employer contributions to a private retirement program, and other fringe benefits, even if they are paid to or for a member on a regular basis); or any other form of remuneration not specifically designated by law as “salary” for PERA purposes.

Effect: The Authority is not reporting correct amounts to PERA and RHCA which could result in possible interest charges.

Cause: The electronic workbook that the Authority has been using to calculate and report PERA and RHCA wages contained formula errors which resulted in overtime being included in wage totals.

Auditors’ Recommendations: We recommend the client review the New Mexico PERA employer manual for correct reporting requirements and correct the information going forward.

Views of Responsible Officials and Planned Corrective Actions: The overstatement of wages to PERA and the RHCA encompasses an expansive time frame that had gone undiscovered by the Authority or its auditors in periods prior to January 1, 2014 when it was discovered by the contracted bookkeeper. The Authorities bookkeeper and their outside accountants are currently working to remedy any over or under contributions made in the current year as well as any previous years that may be effected.

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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

C. Federal Award Findings and Questioned Costs (continued)

FA 2012-001 (2012-01) – Excluded Parties List – Significant Deficiency (Modified/Repeated)

Federal Program Information:

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

Condition: During our review of procurement for all major programs tested, it was noted that the County does not reference the Excluded Parties List System for contracts of goods or services for which more than \$25,000 is expended. Also, the County did not have a procurement manual that incorporated Federal requirements, including suspension and debarment and does not periodically conduct independent reviews of procurements and contracting activities to determine whether policies and procedures are being followed as intended.

Criteria: The OMB A-133 Compliance Supplement Part 3-Compliance Requirements I- Procurement Suspension and Debarment stipulates non-Federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered Transactions” include those procurement contracts for goods and services awarded under a non-procurement transaction that are expected to equal or exceed \$25,000 or meet other certain specified criteria. The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Good internal controls require a procurement manual that incorporates Federal requirements, including suspension and debarment.

Questioned Costs: None

Effect: The County could be contracting with vendors for services or goods that are included on the suspension and debarment listing which could potentially decrease Federal funding received due to this form of non-compliance. The control structure is inadequate and not documented and management and staff are unsure about what procedures and processes to follow and what key controls are in place to properly safeguard assets.

Cause: The County was not utilizing the Excluded Parties List System (EPLS). Also, the grant manager was unaware of requirements under the A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) that require management to establish and maintain internal controls over Federal awards.

Auditors’ Recommendation: We recommend that the County implement procedures to ensure all vendors for services and goods purchased with Federal Award money is verified against the suspension and debarment listing. The County should ensure that a comprehensive internal control structure, including a procurement manual that incorporates federal requirements, is designed, documented, and implemented. The body charged with governance should provide effective oversight of the internal control and financial reporting process.

Responsible Officials’ Views: In FY 2013-2014 the EPLS was not used. However, the finance director implemented this as soon as she came on board and is currently being done. The County took it a step further and went back to all the vendors and ran a report for each one.

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Eddy County
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SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

C. Federal Award Findings and Questioned Costs (continued)

FA 2012-002 (2012-02) - Tracking Property and Equipment Purchased with Federal Award Funds – Noncompliance (Modified/Repeated) – Other Matter

Federal Program Information:

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

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

Criteria: The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards, maintain a physical inventory at least once every two years and reconcile the inventory to the equipment records, for all federally funded equipment purchases.

Questioned Costs: None

Effect: Because the County has not performed inventory over items purchased with Federal funding, the County cannot properly safeguard Federally funded equipment.

Cause: The County was not adhering to requirements under the A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) that management maintain a physical inventory and reconcile the inventory to the equipment records.

Auditors' Recommendation: The County should establish controls for recording Federally funded capital assets and perform regular inventory to ensure these items are still held by the agency which purchased them with Federal funding and that proper procedures for maintaining and disposing of Federally funded capital assets.

Responsible Officials' Views: The County was aware of OMB Circular A-110 but it was never being done due to fixed asset specialist being absent and no-one taking over the position and completing an inventory and reconciling.

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Schedule VI

SECTION I - FINANCIAL STATEMENT FINDINGS AND RESPONSES (continued)

C. Federal Award Findings and Questioned Costs (continued)

FA 2012-003 (2012-03) – Internal Controls over Monitoring Sub-recipients’ Reimbursement Requests and Expenditures – Material Weakness (Modified/Repeated)

Federal Program Information:

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

Condition: The County does not have sufficient internal controls over monitoring the sub-recipient’s reimbursement requests. JMCO noted the following internal control weaknesses over the reimbursement requests:

- The County did not monitor the amount of each reimbursement request that related to other participating counties for the Edward Byrne Memorial Justice Assistance Grant.
- The County did not monitor the expenditures that pertain to each individual reimbursement request for all major programs.

Criteria: Good reporting practices require that the County monitors the amount owed to each individual participating county. The County failed to monitor the money owed to each participating county as reimbursements were being received for the Edward Byrne Memorial Justice Assistance Grant. In addition, the County failed to monitor and match expenditures that were related to the applicable programs reimbursement requests.

Questioned Costs: Unknown

Effect: The County runs the risk of disbursing more funding than is owed and not being reimbursed for expenditures paid for by Eddy County. Due to this lack of internal control, the County could be incorrectly reporting Federal Awards on the Schedule of Expenditures of Federal Awards, on the financial statements, and on the reimbursement requests which are reported to the applicable Federal agency and/or the State of New Mexico.

Cause: The County has not placed appropriate oversight on the internal controls in place to monitor Federal grant reimbursement requests.

Auditors’ Recommendation: We recommend that in the future the County monitors the reimbursement requests and expenditures as they related directly to Eddy County and to each individual fund, and track the reimbursement requests that relate to the other participating counties to ensure that money received as reimbursements are given to the correct participant.

Responsible Officials’ Views: There was no tracking system in place for FY 2013-2014. But in FY 2014-2015, the Finance Director has been monitoring but due to the nature that each department handles their own grants, some information such as reimbursements have not been received.

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2014

Schedule VI

SECTION II - SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FS2007-001	(2007-1)	Preparation of Financial Statements	Resolved
FS2009-001	(2009-1)	Capital Assets	Revised and Repeated
FS2009-002	(2009-2)	Late Audit Report Submission to the New Mexico State Auditor	Revised and Repeated
FS2010-004	(2010-4)	Deficiencies in Bank Reconciliation Preparation	Revised and Repeated
FS2010-005	(2010-5)	Control Over Use of Purchase Cards	Revised and Repeated
FS2010-006	(2010-6)	Cash and Investment Activity not Recorded	Resolved
FS2011-005	(2011-05)	Expenditures in Excess of Budget	Revised and Repeated
FS2012-001	(2012-01)	Entity-Wide Control Deficiency	Revised and Repeated
FS2013-001	(2013-01)	Late Submission of IPA Recommendation and Audit Contract	Resolved
AUTH2010-001	(2010-1)	Segregation of Duties	Resolved
AUTH2012-005	(2012-5)	Lack of Support for Purchase Card Expenditures	Resolved
AUTH2013-001	(2013-1)	Late Submission of IPA Recommendation and Audit Contract	Resolved
FA2010-015	(2010-15)	Late Data Collection Form Submission	Resolved
FA2011-005	(2011-05)	Schedule of Federal Expenditures	Resolved
FA2012-001	(2012-01)	Excluded Parties List	Revised and Repeated
FA2012-002	(2012-02)	Tracking Property and Equipment Purchased with Federal Award Funds	Revised and Repeated
FA 2012-003	(2012-03)	Internal Controls over Monitoring Sub-recipients' Reimbursement Requests and Expenditures	Revised and Repeated

STATE OF NEW MEXICO

Eddy County
Other Disclosures
June 30, 2014

EXIT CONFERENCE

An exit conference was held on January 29, 2015. In attendance were the following:

Representing Eddy County:

Rick Rudometkin	County Manager, Regional Emergency Dispatch Authority Board Representative
Roberta Smith	Finance Director
Kenny Rayroux	Administrative Service Director
Susan Crockett	Commissioner
Jessica Stygar	Assistant Finance Director
Gay West	Executive Administrative Assistant

Representing Johnson, Miller and Co., CPAs:

Mary Hinds, CPA	Director
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AUDITOR PREPARED FINANCIAL STATEMENTS

Although it would be preferred and desirable for the County to prepare its own financial statements, the County's personnel did not have the time to prepare them. Johnson, Miller and Co., CPAs prepared the financial statements of Eddy County from the original books and records provided to them by the management of the County.