

STATE OF NEW MEXICO
EDDY COUNTY
ANNUAL FINANCIAL REPORT
JUNE 30, 2015

INTRODUCTORY SECTION

STATE OF NEW MEXICO
EDDY COUNTY
Official Roster
June 30, 2015

<u>Name</u>		<u>Title</u>
	Board of County Commissioners	
Susan Crockett		Chairman
Royce Pearson		Vice-Chair
James Walterscheid		Member
Glenn Collier		Member
Stella Davis		Member
	Elected Officials	
Robin Van Natta		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

Eddy County
Table of Contents
June 30, 2015

INTRODUCTORY SECTION	<u>Exhibit</u>	<u>Page</u>
Official Roster		3
Table of Contents		4-7
FINANCIAL SECTION		
Independent Auditors' Report		9-10
Management's Discussion and Analysis		11-19
Basic Financial Statements		
Government-wide Financial Statements:		
Statement of Net Position	A-1	21-22
Statement of Activities	A-2	23-24
Fund Financial Statements:		
Balance Sheet – Governmental Funds	B-1	25
Reconciliation of the Balance Sheet to the Statement of Net Position		26
Statement of Revenues, Expenditures, and Changes in		
Fund Balances – Governmental Funds	B-2	27
Reconciliation of the Statement of Revenues,		
Expenditures and Changes in Fund Balances of		
Governmental Funds to the Statement of Activities		28
Statement of Revenues, Expenditures, and Changes in		
Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:		
General Fund "1000"	C-1	29
Road Fund "2200"	C-2	30
Statement of Fiduciary Assets and Liabilities –		
Agency Funds	D	31
Notes to the Financial Statements		32-55
	<u>Statement</u>	<u>Page</u>
SUPPLEMENTARY INFORMATION		
Combining and Individual Fund Statements and Schedules:		
Nonmajor Fund Descriptions		58-63
Combining Balance Sheet – Nonmajor Governmental Funds	A-1	64-81
Combining Statement of Revenues, Expenditures, and		
Changes in Fund Balances – Nonmajor Governmental Funds	A-2	82-99
Statement of Revenues, Expenditures, and Changes in		
Fund Balance – Budget (Non-GAAP Budgetary Basis)		
and Actual:		
Special Revenue Funds:		
Property Valuation Fund "2000"	B-1	100
Treasurer's Collection Fund "2001"	B-2	101
Clerk Recording & Filing Fund "2002"	B-3	102
Law Enforcement Protection Act Fund "2100"	B-4	103

STATE OF NEW MEXICO

Eddy County
Table of Contents
June 30, 2015

	<u>Statement</u>	<u>Page</u>
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual (Continued):		
Special Revenue Funds (continued):		
Law Enforcement Traffic Safety Grant Fund "2101"	B-5	104
Local Law Enforcement Block Grant Fund "2102"	B-6	105
Environmental GRT Fund "2201"	B-7	106
Farm and Range "2300"	B-8	107
Lodgers' Tax Fund "2301"	B-9	108
Recreation Fund "2302"	B-10	109
Correction Fees Fund "2400"	B-11	110
Detention Concession Fund "2401"	B-12	111
Jail Improvements Fund "2402"	B-13	112
Detention SSA Initiative Fund "2403"	B-14	113
Southwest Border Patrol Initiative Fund "2404"	B-15	114
G.I.S Programs Fund "2500"	B-16	115
County Indigent Fund "2600"	B-17	116
Healthier Services Fund "2601"	B-18	117
Emergency Services Fund "2700"	B-19	118
WIPP Hazmat Grant Fund "2702"	B-20	119
VFD Firefighter Asst Grant Fund "2703"	B-21	120
Secure Rural Schools Fund "2705"	B-22	121
EMS - Careplus Ambulance Fund "2707"	B-23	122
Eddy County DWI Fund "2850"	B-24	123
DWI DARE Donations Fund "2851"	B-25	124
DWI Grant Fund "2852"	B-26	125
DWI Client Fees Fund "2853"	B-27	126
Traffic Safety Fund "2854"	B-28	127
DWI School Fund "2855"	B-29	128
Fire Excise-Atoka Fund "2900"	B-30	129
Fire Excise-Cottonwood Fund "2901"	B-31	130
Fire Excise-Happy Valley Fund "2902"	B-32	131
Fire Excise-Joel Fund "2903"	B-33	132
Fire Excise-La Huerta Fund "2904"	B-34	133
Fire Excise-Loce Hills Fund "2905"	B-35	134
Fire Excise-Otis Fund "2906"	B-36	135
Fire Excise-Sun Country Fund "2908"	B-37	136
Fire Excise-Queen Fund "2909"	B-38	137
Fire Excise-Riverside Fund "2910"	B-39	138
Fire Excise-Malaga Fund "2911"	B-40	139
Fire Excise-Loving Fund "2912"	B-41	140
Fire Excise-Hope Fund "2913"	B-42	141
Fire Excise-Administration Fund "2917"	B-43	142
Fire Excise-Reserve Fund "2918"	B-44	143
Fire Excise-Gross Receipts Fund "2919"	B-45	144

STATE OF NEW MEXICO

Eddy County
Table of Contents
June 30, 2015

	<u>Statement</u>	<u>Page</u>
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual (Continued):		
Special Revenue Funds (continued):		
EMS-Atoka Fund "2920"	B-46	145
EMS-Cottonwood Fund "2921"	B-47	146
EMS-Happy Valley Fund "2922"	B-48	147
EMS-Joel Fund "2923"	B-49	148
EMS-La Huerta Fund "2924"	B-50	149
EMS-Loce Hills Fund "2925"	B-51	150
EMS-Otis Fund "2926"	B-52	151
EMS-Sun Country Fund "2928"	B-53	152
EMS-Riverside Fund "2930"	B-54	153
EMS-Malaga Fund "2931"	B-55	154
VFD-Atoka Fund "2940"	B-56	155
VFD-Cottonwood Fund "2941"	B-57	156
VFD-Happy Valley Fund "2942"	B-58	157
VFD-Joel Fund "2943"	B-59	158
VFD-La Huerta Fund "2944"	B-60	159
VFD-Loce Hills Fund "2945"	B-61	160
VFD-Otis Fund "2946"	B-62	161
VFD-Sun Country Fund "2948"	B-63	162
VFD-Queen Fund "2949"	B-64	163
VFD-Riverside Fund "2950"	B-65	164
VFD-Malaga Fund "2951"	B-66	165
VFD-Administration Fund "2959"	B-67	166
Atoka Contributions & Donations "2970"	B-68	167
Cottonwood Contributions & Donations "2971"	B-69	168
Happy Valley Contributions & Donations "2972"	B-70	169
Joel Contributions & Donations "2973"	B-71	170
La Huerta Contributions & Donations "2974"	B-72	171
Loce Hills Contributions & Donations "2975"	B-73	172
Otis Contributions & Donations "2976"	B-74	173
Sun Country Contributions & Donations "2977"	B-75	174
Queen Contributions & Donations "2978"	B-76	175
Malaga Contributions & Donations "2980"	B-77	176
Artesia Motor Vehicle "5800"	B-78	177
Edward Byrne-Region VI "7100"	B-79	178
Edward Byrne-Region VI ARRA "7101"	B-80	179
Region VI Cops Meth Grant "7102"	B-81	180
HIDTA "7201"	B-82	181
09 HIDTA Recovery Act Fund "7202"	B-83	182
FEMA "7800"	B-84	183

STATE OF NEW MEXICO

Eddy County
Table of Contents
June 30, 2015

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual (Continued):		
Capital Projects Funds:		
Building Construction Fund "3000"	B-85	184
Legislative Project Fund "3100"	B-86	185
Land Acquisition Fund "3300"	B-87	186
Capital Improvement Fund "3400"	B-88	187
Road Construction Fund "3500"	B-89	188
Agency Fund Descriptions		189
Statement of Changes in Assets and Liabilities – Agency Funds	C	190-191

	<u>Schedule</u>	<u>Page</u>
SUPPORTING SCHEDULES		
Schedule of Collateral Pledged by Depository	I	193-196
Schedule of Deposit and Investment Accounts	II	197-200
Summary Schedule of Tax Roll Reconciliation – Property Taxes Receivable	III	201
Treasurer’s Property Tax Schedule	IV	202-217
Schedule of Joint Powers Agreements and Memorandums of Understanding	V	218-223
Schedules of Net Pension Liability	VI	224
Schedules of PERA Contributions	VII	225
Notes to the Required Supplementary Information		226
OTHER INFORMATION		
Schedule of Vendor Information		228-230
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 <i>Government Auditing Standards</i>		232-233
FEDERAL FINANCIAL ASSISTANCE		
Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133		235-236
Schedule of Expenditures of Federal Awards	VIII	237-238
Schedule of Findings and Questioned Costs	IX	239-248
OTHER DISCLOSURES		249

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, 2015, 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, 2015 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 audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2015, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue fund for the year then ended in accordance 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 as of June 30, 2015, and the respective changes in financial position and the respective budgetary comparisons for the major capital project funds and all nonmajor special revenue funds for the year then ended in accordance with 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 11 through 19 and Schedules VI and VII and the notes to those schedules as listed on pages 224-226 in the table of contents 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 financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by the U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the accompanying financial information listed as Schedule C and supporting Schedules I through V in the table of contents required by 2.2.2.NMAC are presented for purposes of additional analysis and are not a required part of the financial statements.

The Schedule of Expenditures of federal awards and other schedules required by 2.2.2 NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures and other schedules required by 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Vendor Information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 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
October 27, 2015

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

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, 2015. 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 information in the MD&A does not include the information related to the discretely presented component unit, Regional Emergency Dispatch Authority (the Authority). The Authority has separately issued financial statements which include MD&A.
- As discussed in the notes to the financial statements, Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions was implemented during the year ended June 30, 2015. This resulted in a prior period adjustment and reduction of beginning net position of \$20,753,993. The beginning balance of capital assets were also restated which resulted in an increase to beginning net position of \$4,927,803 for a net decrease in beginning net position of \$15,826,190. The financial information discussed in the management discussion and analysis does not reflect restated amounts for the year ended June 30, 2014 due to the limitation of information related to the amounts for the year ended June 30, 2014.
- The assets of the County exceeded liabilities at the close of FY 2015 by \$151,164,566 (net position) for a decrease of 4% over 2014. Of this amount, \$65,132,893 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$87,436,902 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 \$82,315,538.
- Eddy County has no General Obligation Bond indebtedness.
- Eddy County has no Revenue Bond indebtedness.
- Eddy County does have three (3) Industrial Revenue Bonds for H.B. Potash, LLC, Intrepid Potash-New Mexico, LLC and Enterprise Field Services, LLC.
- Eddy County has seven lease purchase agreements for heavy equipment used at the Sandpoint Landfill of which four will mature during FY 2016, two will mature during FY 2018 and one will mature during FY 2020.
- Oil and Gas production and equipment taxes decreased from 2014 to 2015 from \$25,707,181 to \$21,848,583.
- Gross receipts taxes were up slightly from 2014 to 2015. Amounts were \$16,935,402 and \$18,054,341 respectively.
- Overall expenditures increased 25% to \$55,552,895. This was mostly due to capital purchases, 3% operating increase and new positions.
- Overall fund balance showed a 9% decrease for 2015 with \$82,315,538 in respect to 2014 \$89,996,305.

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

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

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

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

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because 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.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

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 \$151,164,566 for the fiscal year ending June 30, 2015. The county did have deferred outflows and inflows related to pensions in the amounts of \$3,228,800 and \$6,619,345 respectively. The largest part of the County's net assets (approximately 58%) reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, and equipment) less any related debt used to acquire those assets, which is still outstanding. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's net assets for fiscal year ended June 30, 2014 and 2015 are summarized as follows.

EDDY COUNTY NET ASSETS		
	2014	2015
Current and Other Assets	93,926,369	87,589,485
Capital Assets (net of depreciation)	68,317,512	88,916,510
Deferred Outflows	-	3,228,800
Total Assets	162,243,881	179,734,795
Current Liabilities	3,741,982	4,759,897
Long-Term Liabilities	1,738,702	17,190,987
Deferred Inflow	-	6,619,345
Total Liabilities	5,480,684	28,570,229
Net Assets:		
Invested in capital assets, net of related debt	66,605,790	87,436,902
Restricted	57,667,041	65,132,893
Unrestricted	32,490,366	(1,405,229)
Total Net Assets	156,763,197	151,164,566

At the end of the current fiscal year, the County reported positive balances in two of the three categories of net assets. The County reported a negative balance in unrestricted which was due to the pension liability that was reported for the current fiscal year. The same did not hold true for the prior fiscal year where the county reported positive balances in all three categories.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

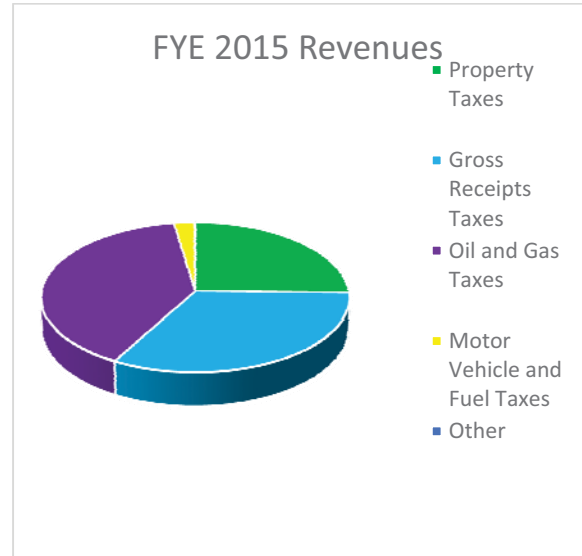
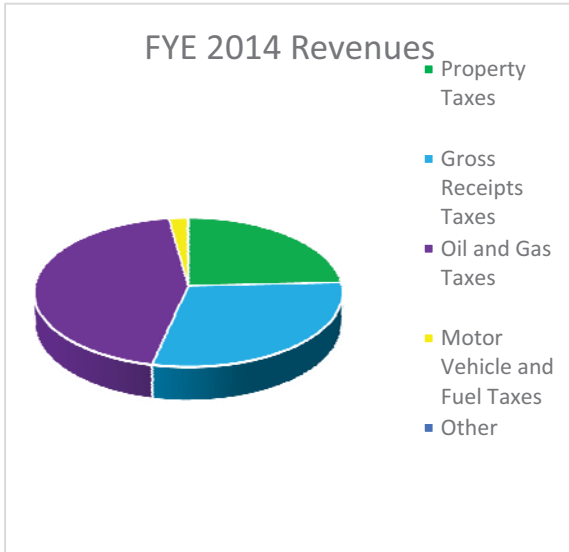
Changes in net assets. The County's total revenues for the current fiscal year were \$65.8 million. The total cost of all programs and services was \$55.6 million. The following table presents a summary of the changes in net assets for the fiscal years ended June 30, 2014 and June 30, 2015.

STATEMENT OF ACTIVITIES		
	Year Ended June 30, 2014	Year Ended June 30, 2015
Revenues:		
Program Revenues:		
Charges for Services	2,669,157	2,412,529
Operating Grants and Contributions	6,187,977	6,753,798
Capital Grants and Contributions	-	-
General Revenues:		
Property Tax	14,081,505	14,000,841
Gross Receipts Taxes	16,935,402	18,054,341
Oil and Gas Taxes	25,707,181	21,848,583
Motor Vehicle and Fuel Taxes	1,223,380	1,269,896
Other Taxes	65,287	60,907
Refund and Recoveries	5,101	243,263
Miscellaneous Revenue	873,709	829,396
Unrestricted Investment Earnings	197,559	309,039
Donated Assets	-	-
Gain (Loss) on Disposal of Capital Assets	(2,879)	(2,139)
Transfers	-	-
Total Revenues	67,943,379	65,780,454
Expenses:		
General Government	12,209,461	15,210,644
Public Safety	19,483,103	24,687,271
Public Works	5,660,690	5,375,690
Health and Welfare	7,106,857	10,262,062
Culture and Recreation	15,329	17,228
Interest on Long-Term Debt	-	-
Total Expenses	44,475,440	55,552,895
Changes in Net Assets	23,467,939	10,227,559

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

Governmental activity revenues decreased in FY 2015 from \$67,943,379 in 2014 to \$65,780,454 in 2015; a decrease of 3%. Key elements in the decrease of governmental activities revenues are as follows:

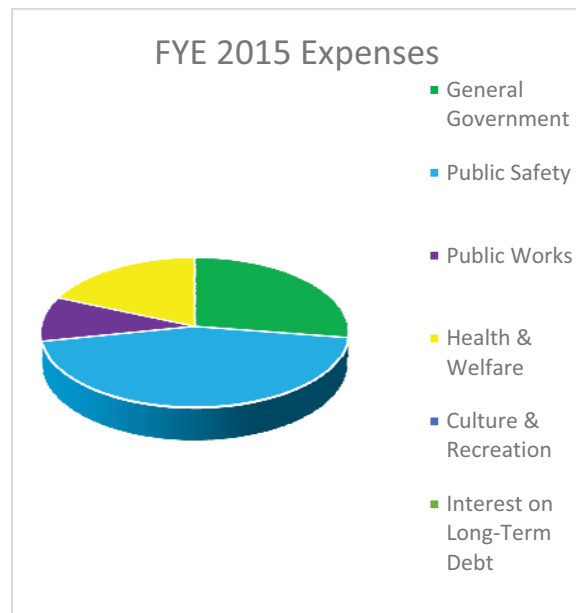
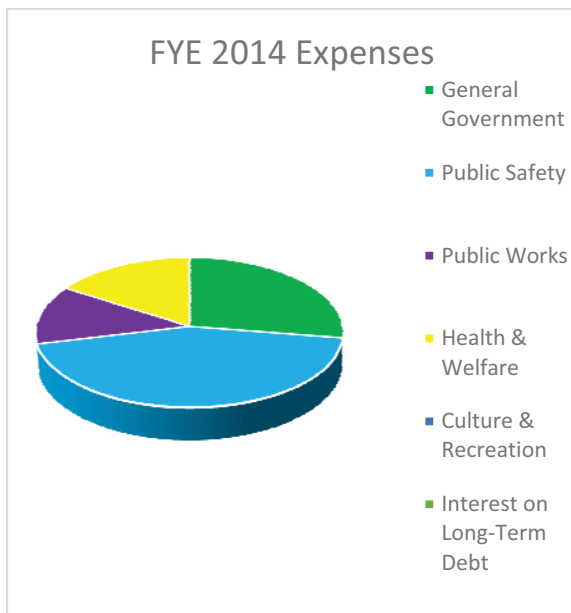
- Property tax decreased slightly from \$14,081,505 in 2014 to \$14,000,841 in 2015
- Oil and gas taxes decreased in FY 2015, down \$3.9 million to 21.8 million, compared to FY 2014 at \$25.7 million
- Gross receipts and motor vehicle taxes slightly offset the downturn in the above revenue with slight increases in each.



STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

Governmental activities expenses increased by approximately 25% from \$44.5 million in FY 2014 to \$55.6 million in FY 2015. Key elements in the increase of governmental activities expenses are as follows:

- General governmental expenses increased by 20% from 12.2 million in FY 2014 to \$15.2 million in FY 2015. Increase is due to a 3% operational increase, purchase of Permian basin and several new positions.
- Public safety expenses increased by approximately 27%, up to \$24.7 million in FY 2015 compared to \$19.5 million in FY 2014. Increases are mainly due to capital purchases from the fire departments such as buildings and trucks.
- Public works expenses decreased down to \$5.4 million in FY 2015 compared to the previous FY 2014 at 5.7 million.
- Health and welfare increased by 44% from \$7.1 million in FY 2014 to \$10.3 million in FY 2015. This all was due to the Safety Net Care Pool that was enacted.
- Culture and recreation increased by 12% from \$15K in FY 2014 to \$17K in FY 2015.
- No interest on long-term debt.



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 2015, the County's governmental funds reported combined ending fund balances of \$82,315,538 a decrease of \$7.7 million over fiscal year 2014. The general fund's fund balance decreased by 48% to \$17.2 million in FY 2015 compared to \$32.8 million in FY 2014. The reason for the decrease was due to a \$21.5 million interfund payable in the current fiscal year. The majority of the interfund receivables were to Road, Building Construction and Capital Improvement Funds. This was because investments were more than cash, thus putting the general fund with a negative cash balance. \$21.5 million in transfers had to be re-classified.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

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 \$414,455. General fund expenditures were less than budgetary estimates by \$5 million as of June 30, 2015, thus the County did not have to draw on existing fund balance. However, the county did make year-end transfers to allow for capital spending in FY16.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental activities as of June 30, 2015 amounts to \$88,916,510 (net of accumulated depreciation). These investments in capital assets include buildings and building improvements, infrastructure, equipment and furnishings and construction in progress.

Major capital events during the fiscal year ending June 30, 2015 included the following:

- Eddy County Sheriff's Office Complex – This project was started in FY14 with an \$8 million budget and completed in March of 2015 with a total cost of \$8,636,157.80
- Loop Road Project – Work on the right-of-way continued during the year. Eddy County has a fund reserve for this project of \$13.9 million at the end of FY 15. Completion of this project will be 5+ years.
- Eddy County Fire Station – Happy Valley Volunteer Fire Department – Construction of the new Happy Valley Fire Station started in Q1 of FY14 and finished in February 2015 with a total cost of \$2,216,825.77.
- Eddy County Fire Station – Riverside Volunteer Fire Department – Construction of the 2 bays and remodel of the Riverside Fire Station was started in Q1 of FY 14 and finished in March 2015 with a total project cost of \$782,806.33.
- Eddy County Fire Station – Otis Volunteer Fire Department – Construction of the 2 bays and remodel of the Otis Fire Station was started in Q1 of FY 14 and finished March 2015 with a total cost of \$805,900.84.
- Eddy County Detention Renovation – The detention kitchen renovation started in Q2 of FY 14 and finished August 2014 with a total project cost of \$830,729.40.
- Infrastructure – Several road projects were either started or in progress in FY 15 including Ash Street, Old Cavern, state projects (CAP, COOP & School Bus), White's City and various FEMA roads. In total, approximately \$6.2 had been spent.
- North Road Office – This project was started in Q1 of 2014 with a budget of \$880,000 and a completion date of November 2015. As of June 30, 2015 \$702,530.47 has been spent.
- South Road Office – This project was started in Q1 of 2014 with a budget of \$1,168,368 and a completion date of November 2015. As of June 30, 2015 \$506,508.48 has been spent.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

Capital Assets Activity. A summary of capital assets and changes occurring during the year ended June 30, 2015 follows. Land is not subject to depreciation.

	Balance 6/30/2014	Additions	Deletions	Balance 6/30/2015
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,652,978	\$ 10,000	\$ -	\$ 2,662,978
Construction in progress	6,934,221	15,418,135	13,272,420	9,079,936
Total capital assets not being depreciated	9,587,199	15,428,135	13,272,420	11,742,914
<i>Capital assets being depreciated:</i>				
Landfill	686,696	-	-	686,696
Building and building improvements	51,508,846	15,413,803	-	66,922,649
Improvements other than building	5,246,931	49,996	-	5,296,927
Infrastructure	143,826,864	220,775	-	144,047,639
Equipment and furnishings	27,576,808	5,301,148	563,680	32,314,276
Equipment - capital leases	2,507,905	297,747	118,950	2,686,702
Total capital assets being depreciated	231,354,050	21,283,469	682,630	251,954,889
<i>Less accumulated depreciation for:</i>				
Building and building improvements	20,302,184	1,557,549	-	21,859,733
Improvements other than building	2,102,283	132,245	-	2,234,528
Infrastructure	125,612,332	3,582,817	-	129,195,149
Equipment and furnishings	19,679,135	2,423,805	611,057	21,491,883
Total accumulated depreciation	167,695,934	7,696,416	611,057	174,781,293
Total capital assets being depreciated, net	\$ 73,245,315	\$ 29,015,188	\$ 13,343,993	\$ 88,916,510

The major activities in capital assets for the year were the purchase of 4 new fire pumpers/ladders, a water wagon, 2 backhoes, 3 roll-off trucks, a mobile command center, several trucks, vans and vehicles for road, detention and administration.

Debt Administration.

The County entered into seven capital lease-purchase agreements with sell-back options with Caterpillar for equipment at the Sandpoint Landfill in 2012. Four of these leases will mature during FY 2016, two will mature during FY 2018 and one will mature during FY 2020. These leases 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.

In June 2015, Eddy County authorized the issuance and sale of taxable industrial revenue bonds (Enterprise Field Services, LLC Project) Series 2015 in a maximum principal amount of \$600,000,000 to provide funds to finance the acquisition and construction of an Industrial Revenue Bond Manufacturing facility to be used by Enterprise Field Services, LLC for the manufacturing and processing of natural gas.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2015

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Several strategic objectives were of highest priority when developing the fiscal year 2015-2016 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

- Eddy County will have a balanced budget for FY 2015-2016
- No operational increase to be given.
- Personnel budget included annual step and market adjustments
- Capital expense requests will not be looked at until the FY begins

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, 2015

	<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	\$ 51,856,798	\$ 248,293
Investments	26,705,402	-
Receivables:		
Property taxes	1,907,573	-
Other taxes receivable	5,169,831	-
Intergovernmental	445,404	40,897
Other receivables	1,153,497	225
Receivable from primary government	-	61,345
Prepaid expenses	350,980	-
Total current assets	<u>87,589,485</u>	<u>350,760</u>
Noncurrent assets		
Capital assets (net of accumulated depreciation)	<u>88,916,510</u>	<u>195,184</u>
Total noncurrent assets	<u>88,916,510</u>	<u>195,184</u>
Total assets	176,505,995	545,944
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions	<u>3,228,800</u>	<u>95,032</u>
Total Assets and Deferred Outflows	<u>\$ 179,734,795</u>	<u>\$ 640,976</u>

The accompanying notes are an integral part of these financial statements

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Regional Emergency Dispatch Authority</u>
LIABILITIES		
Current liabilities		
Accounts payable	\$ 2,792,883	\$ 14,464
Accrued expenses	626,890	29,324
Payable to component unit	61,345	-
Current portion of accrued compensated absences	315,984	21,829
Current portion of long-term debt	962,795	-
	<u>4,759,897</u>	<u>65,617</u>
Noncurrent liabilities		
Noncurrent portion of accrued compensated absences	538,026	-
Noncurrent portion of long-term debt	516,813	276,000
Net pension liability	16,136,148	401,755
	<u>17,190,987</u>	<u>677,755</u>
Total liabilities	21,950,884	743,372
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	<u>6,619,345</u>	<u>157,449</u>
NET POSITION		
Net investment in capital assets	87,436,902	195,184
Restricted for:		
Capital projects	27,369,083	-
Other purposes - special revenue	37,763,810	-
Unrestricted	<u>(1,405,229)</u>	<u>(455,029)</u>
Total net position	<u>151,164,566</u>	<u>(259,845)</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 179,734,795</u>	<u>\$ 640,976</u>

STATE OF NEW MEXICO
Eddy County
Statement of Activities
For the Year Ended June 30, 2015

<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	\$ 15,210,644	\$ 953,205	\$ 4,113,159
Public safety	24,687,271	356,811	1,855,271
Highway and roads	5,375,690	43,336	269,606
Health and sanitation	10,262,062	1,059,177	515,762
Culture and recreation	17,228	-	-
Total governmental activities	<u>\$ 55,552,895</u>	<u>\$ 2,412,529</u>	<u>\$ 6,753,798</u>
Component unit:			
Regional Emergency Dispatch Authority	<u>\$ 1,453,207</u>	<u>\$ 28,069</u>	<u>\$ 1,506,458</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 position as restated

Ending net position

The accompanying notes are an integral part of these financial statements

<u>Program Revenues</u>		<u>Component Unit</u>
<u>Capital Grants and Contributions</u>	<u>Net Revenue (Expense) and Changes in Net Assets</u>	<u>Regional Emergency Dispatch Authority</u>
\$ -	\$ (10,144,280)	\$ -
-	(22,475,189)	-
-	(5,062,748)	-
-	(8,687,123)	-
-	(17,228)	-
<u>\$ -</u>	<u>(46,386,568)</u>	<u>-</u>
<u>\$ -</u>		<u>\$ 81,320</u>
	14,000,841	-
	18,054,341	-
	21,848,583	-
	1,269,896	-
	60,907	-
	243,263	-
	829,396	-
	309,039	-
	(2,139)	-
	<u>56,614,127</u>	<u>-</u>
	10,227,559	81,320
	156,763,197	155,551
	(15,826,190)	(496,716)
	<u>140,937,007</u>	<u>(341,165)</u>
<u>\$ 151,164,566</u>		<u>\$ (259,845)</u>

STATE OF NEW MEXICO
Eddy County
Balance Sheet
Governmental Funds
June 30, 2015

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	\$ 9,478,419	\$ 671,358	\$ 150,633	\$ 13,939,948	\$ 27,616,440	\$ 51,856,798
Investments	26,705,402	-	-	-	-	26,705,402
Receivables:						
Property taxes	1,907,573	-	-	-	-	1,907,573
Other taxes receivable	3,277,450	129,997	-	-	1,762,384	5,169,831
Intergovernmental	-	-	-	-	445,404	445,404
Other receivables	90,578	271,767	-	-	791,152	1,153,497
Prepaid expenses	350,980	-	-	-	-	350,980
Interfund receivable	-	6,000,000	7,314,000	-	8,139,329	21,453,329
<i>Total assets</i>	<u>\$ 41,810,402</u>	<u>\$ 7,073,122</u>	<u>\$ 7,464,633</u>	<u>\$ 13,939,948</u>	<u>\$ 38,754,709</u>	<u>\$ 109,042,814</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
<i>Liabilities:</i>						
Accounts payable	\$ 809,073	\$ 678,055	\$ 352,907	\$ 137,108	\$ 815,738	\$ 2,792,881
Accrued expenses	511,177	70,878	-	-	44,833	626,888
Payable to component unit	61,345	-	-	-	-	61,345
Interfund payable	21,453,329	-	-	-	-	21,453,329
<i>Total liabilities</i>	<u>22,834,924</u>	<u>748,933</u>	<u>352,907</u>	<u>137,108</u>	<u>860,571</u>	<u>24,934,443</u>
<i>Deferred inflows:</i>						
Property taxes not available	1,792,833	-	-	-	-	1,792,833
<i>Total deferred inflows</i>	<u>1,792,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,792,833</u>
<i>Fund balances:</i>						
Nonspendable						
Prepays	350,980	-	-	-	-	350,980
Reserve funds	-	-	-	-	500,000	500,000
Restricted for:						
Environmental	-	-	-	-	4,882,617	4,882,617
Capital projects and purchases	-	-	-	-	17,109	17,109
Public safety	-	-	-	-	14,026,783	14,026,783
Health and sanitation	-	-	-	-	6,472,054	6,472,054
Road maintenance	-	5,709,452	-	-	2,670,535	8,379,987
General County operations	-	-	-	-	2,274,055	2,274,055
Recreation and promotion	-	-	-	-	59,458	59,458
Minimum fund balance	8,528,816	614,737	-	-	-	9,143,553
Committed to:						
Capital projects and purchases	-	-	7,111,726	13,802,840	6,417,408	27,331,974
Assigned to:						
Capital projects and purchases	-	-	-	-	20,000	20,000
Other purposes	-	-	-	-	525,341	525,341
Unassigned	8,302,849	-	-	-	28,778	8,331,627
<i>Total fund balances</i>	<u>17,182,645</u>	<u>6,324,189</u>	<u>7,111,726</u>	<u>13,802,840</u>	<u>37,894,138</u>	<u>82,315,538</u>
<i>Total liabilities and fund balances</i>	<u>\$ 41,810,402</u>	<u>\$ 7,073,122</u>	<u>\$ 7,464,633</u>	<u>\$ 13,939,948</u>	<u>\$ 38,754,709</u>	<u>\$ 109,042,814</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, 2015

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	\$ 82,315,538
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	88,916,510
Deferred outflows of resources related to pensions are not financial resources, and, therefore, are not reported in the funds	3,228,800
Revenues not collected within sixty days after year end are not considered "available" revenues and are considered to be deferred revenue in the fund financial statements, but are considered revenue in the Statement of Activities:	
Deferred property tax revenues	1,792,833
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	(854,010)
Capital leases payable	(1,479,612)
Net pension liability	(16,136,148)
Deferred inflows of resources related to pensions are not financial resources, and therefore, are not reported in the fund	<u>(6,619,345)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 151,164,566</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
 Eddy County
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2015

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	\$ 12,769,473	\$ -	\$ -	\$ -	\$ 373,306	\$ 13,142,779
Gross receipts	5,329,044	-	-	-	12,725,299	18,054,343
Gasoline and motor vehicle	21,819,045	1,299,433	-	-	-	23,118,478
Other	-	-	-	-	60,907	60,907
Intergovernmental:						
Federal operating grants	19,177	37,599	-	-	1,103,550	1,160,326
State operating grants	3,276,443	232,007	-	-	2,085,022	5,593,472
Charges for services	778,307	43,336	-	-	1,590,886	2,412,529
Investment income	309,039	-	-	-	-	309,039
Refunds and recoveries	-	-	-	-	243,263	243,263
Miscellaneous	645,845	40,663	-	-	142,889	829,397
<i>Total revenues</i>	<u>44,946,373</u>	<u>1,653,038</u>	<u>-</u>	<u>-</u>	<u>18,325,122</u>	<u>64,924,533</u>
<i>Expenditures:</i>						
Current:						
General government	12,936,230	-	329,260	1,242,471	2,033,711	16,541,672
Public safety	17,748,412	-	-	-	4,263,944	22,012,356
Highway and roads	-	4,759,102	-	-	-	4,759,102
Health and sanitation	176,095	-	-	-	8,651,140	8,827,235
Culture and recreation	-	-	-	-	17,228	17,228
Debt service:						
Principal	-	-	-	-	460,427	460,427
Interest	-	-	-	-	71,659	71,659
Capital outlay	3,254,528	2,617,746	5,602,370	-	8,440,977	19,915,621
<i>Total expenditures</i>	<u>34,115,265</u>	<u>7,376,848</u>	<u>5,931,630</u>	<u>1,242,471</u>	<u>23,939,086</u>	<u>72,605,300</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>10,831,108</u>	<u>(5,723,810)</u>	<u>(5,931,630)</u>	<u>(1,242,471)</u>	<u>(5,613,964)</u>	<u>(7,680,767)</u>
<i>Other financing sources (uses):</i>						
Operating transfers in	477,108	10,367,248	7,314,000	37,286	15,779,883	33,975,525
Operating transfers out	(26,880,968)	-	(326,398)	(6,000,000)	(768,159)	(33,975,525)
<i>Total other financing sources (uses)</i>	<u>(26,403,860)</u>	<u>10,367,248</u>	<u>6,987,602</u>	<u>(5,962,714)</u>	<u>15,011,724</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(15,572,752)</u>	<u>4,643,438</u>	<u>1,055,972</u>	<u>(7,205,185)</u>	<u>9,397,760</u>	<u>(7,680,767)</u>
<i>Fund balance - beginning 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>
<i>Fund balance - end of year</i>	<u>\$ 17,182,645</u>	<u>\$ 6,324,189</u>	<u>\$ 7,111,726</u>	<u>\$ 13,802,840</u>	<u>\$ 37,894,138</u>	<u>\$ 82,315,538</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Eddy County

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2015

Exhibit B-2
(Page 2 of 2)

Net change in fund balances - total governmental funds \$ (7,680,767)

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	19,915,621	
Professional services in general government expenses capitalized into construction in progress at year-end	3,225,837	
Total capital expenditures		23,141,458
Depreciation expense		(7,696,416)
Loss on disposal of capital assets		(2,139)

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

Increase in deferred property tax revenue	858,062
---	---------

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	(80,348)
Principal payments on notes and leases payable	460,427

Expense reported in the governmental funds which require the use of current financial resources, but are recorded as deferred outflows on the Statement of Activities since they will be recognized in a different period

1,227,282

Change in net position of governmental activities in the Statement of Activities \$ 10,227,559

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, 2015

	Budgeted Amounts		Actual	Variences
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 12,525,000	\$ 12,878,587	\$ 12,893,437	\$ 14,850
Gross receipts	4,917,538	5,472,896	5,472,896	-
Gasoline and motor vehicle	22,200,000	23,196,934	23,196,934	-
Other	25	25	-	(25)
Intergovernmental:				
Federal operating grants	24,154	24,154	19,177	(4,977)
State operating grants	3,137,300	3,248,314	3,308,200	59,886
Refunds and recoveries	-	-	-	-
Charges for services	494,299	627,757	766,568	138,811
Interest	230,000	230,000	288,439	58,439
Miscellaneous	436,125	494,678	642,149	147,471
<i>Total revenues</i>	<u>43,964,441</u>	<u>46,173,345</u>	<u>46,587,800</u>	<u>414,455</u>
<i>Expenditures</i>				
Current:				
General government	13,472,807	14,555,747	12,613,101	1,942,646
Public safety	19,949,260	20,279,942	17,357,842	2,922,100
Highway and roads	-	-	-	-
Health and sanitation	161,862	161,862	161,996	(134)
Culture and recreation	-	-	-	-
Capital outlay	1,031,693	3,144,467	3,055,987	88,480
<i>Total expenditures</i>	<u>34,615,622</u>	<u>38,142,018</u>	<u>33,188,926</u>	<u>4,953,092</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>9,348,819</u>	<u>8,031,327</u>	<u>13,398,874</u>	<u>5,367,547</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,980,561	18,372,533	-	(18,372,533)
Sale of capital assets	-	-	-	-
Operating transfers in (out)	(11,329,380)	(26,403,860)	(26,403,860)	-
<i>Total other financing sources (uses)</i>	<u>(9,348,819)</u>	<u>(8,031,327)</u>	<u>(26,403,860)</u>	<u>(18,372,533)</u>
<i>Net change in fund balance</i>	-	-	(13,004,986)	(13,004,986)
<i>Fund balance - beginning of year</i>	-	-	27,735,478	27,735,478
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,730,492</u>	<u>\$ 14,730,492</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (13,004,986)	
Adjustments to revenues for taxes, operating grants, and miscellaneous revenue			(1,641,426)	
Adjustments to expenditures for payables, payroll taxes, and other accruals			(926,340)	
Net change in fund balance (GAAP basis)			<u>\$ (15,572,752)</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, 2015

	Budgeted Amounts		Actual	Variances
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	1,185,000	1,185,000	1,251,845	66,845
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	750	750	37,599	36,849
State operating grants	817,567	228,893	232,007	3,114
Refunds and recoveries	-	-	-	-
Charges for services	140,000	80,000	55,186	(24,814)
Interest	-	-	-	-
Miscellaneous	305,812	62,493	5,463	(57,030)
<i>Total revenues</i>	<u>2,449,129</u>	<u>1,557,136</u>	<u>1,582,100</u>	<u>24,964</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	4,884,764	4,908,264	4,519,438	388,826
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	3,347,227	2,744,482	2,343,561	400,921
<i>Total expenditures</i>	<u>8,231,991</u>	<u>7,652,746</u>	<u>6,862,999</u>	<u>789,747</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,782,862)</u>	<u>(6,095,610)</u>	<u>(5,280,899)</u>	<u>814,711</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(17,138)	(4,271,638)	-	4,271,638
Operating transfers in (out)	5,800,000	10,367,248	10,367,248	-
<i>Total other financing sources (uses)</i>	<u>5,782,862</u>	<u>6,095,610</u>	<u>10,367,248</u>	<u>4,271,638</u>
<i>Net change in fund balance</i>	-	-	5,086,349	5,086,349
<i>Fund balance - beginning of year</i>	-	-	1,585,012	1,585,012
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,671,361</u>	<u>\$ 6,671,361</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,086,349	
Adjustments to revenues for taxes, operating grants, and charges for services			70,937	
Adjustments to expenditures for payables, payroll taxes, and other accruals			(513,848)	
Net change in fund balance (GAAP basis)			<u>\$ 4,643,438</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, 2015

Exhibit D

ASSETS

Cash and short-term investments	\$ 6,596,829
Receivables:	
Taxes receivable	3,298,523
Other	<u>10,321</u>
<i>Total assets</i>	<u><u>\$ 9,905,673</u></u>

LIABILITIES

Deposits held and due to others	<u>\$ 9,905,673</u>
<i>Total liabilities</i>	<u><u>\$ 9,905,673</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, 2015

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, 2015

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, 2015 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. 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, 2015

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. Indirect expenses such as depreciation are allocated based other functional expenses. 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, 2015

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, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance*

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, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (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, 2015, along with the applicable PERA and Retiree Health Care expenditures.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (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, 2015, the nonspendable fund balance in the General Fund consists of a prepaid insurance contract in the amount of \$350,980 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, 2015, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$45,255,049 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 \$27,331,974. 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, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (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 has one item that qualifies for reporting in this category on the government-wide statement of net position. It is the County's contributions subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period. This will be recognized as a reduction of the net pension liability in the year ended June 30, 2016.

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 three 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. The other two items, net difference between projected and actual investment earnings on pension plan investments and the change of assumptions related to the pension plan are also deferred inflows. These amounts will be amortized and recognized in future years.

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.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

F. 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.

G. New Accounting Pronouncements

During the year, the County implemented Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The implementation of this standard resulted in a reduction of beginning net position of \$20,753,993.

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)	\$ 9,348,819	\$ 8,031,327
Road Fund (2200)	\$ (5,782,862)	\$ (6,095,610)
Building Construction Projects Fund (3000)	\$ (2,620,000)	\$ (8,709,525)
Road Construction Fund (3500)	\$ -	\$ (2,000,000)
Nonmajor Governmental Funds	\$ (4,552,070)	\$ (12,332,627)

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.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

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, 2015.

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.

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, 2015, \$62,085,840 of the County's bank balance of \$64,835,840 was exposed to custodial credit risk; \$47,541,423 was uninsured and collateralized by collateral held by the pledging bank's trust department, but not in the County's name; and \$14,544,417 was uninsured and uncollateralized at June 30, 2015.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

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	\$ 9,942,681	\$ 17,607,266	\$ 7,454,881	\$ 3,000,000	\$ 250,000
FDIC coverage	500,000	500,000	250,000	250,000	250,000
Total uninsured public funds	<u>9,442,681</u>	<u>17,107,266</u>	<u>7,204,881</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	<u>9,442,681</u>	<u>13,012,750</u>	<u>4,416,160</u>	<u>2,750,000</u>	<u>-</u>
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ 4,094,516</u>	<u>\$ 2,788,721</u>	<u>\$ -</u>	<u>\$ -</u>
Collateral requirement (50% of uninsured funds)	\$ 4,721,341	\$ 8,553,633	\$ 3,602,441	\$ 1,375,000	\$ -
Pledged security	14,157,374	13,012,750	4,416,160	2,754,244	-
Over (under) collateralization	<u>\$ 9,436,033</u>	<u>\$ 4,459,117</u>	<u>\$ 813,719</u>	<u>\$ 1,379,244</u>	<u>\$ -</u>
	Financial Security Credit Union	Pioneer Bank	Western Commerce Bank	Total	
Amount of deposits	\$ 250,000	\$ 9,320,792	\$ 17,010,220	\$ 64,835,840	
FDIC coverage	250,000	250,000	500,000	2,750,000	
Total uninsured public funds	<u>-</u>	<u>9,070,792</u>	<u>16,510,220</u>	<u>62,085,840</u>	
Collateralized by securities held by pledging institutions or by its trust department or agent in other than the County's name	<u>-</u>	<u>9,070,792</u>	<u>8,900,474</u>	<u>47,592,857</u>	
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,609,746</u>	<u>\$ 14,492,983</u>	
Collateral requirement (50% of uninsured funds)	\$ -	\$ 4,535,396	\$ 8,255,110	\$ 31,042,921	
Pledged security	-	10,044,224	8,900,474	53,285,226	
Over (under) collateralization	<u>\$ -</u>	<u>\$ 5,508,828</u>	<u>\$ 645,364</u>	<u>\$ 22,242,305</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, 2015

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Reconciliation of Cash, Cash Equivalents, and Investments

Cash and short-term investments per Exhibit A-1	\$ 51,856,798
Investments per Exhibit A-1	26,705,402
Cash - Statement of Fiduciary Assets and Liabilities per Exhibit D-1	<u>6,596,829</u>
 Total cash, short-term investments, and investments	 85,159,029
 Add: outstanding checks and other reconciling items	 3,384,235
Less: petty cash	(1,650)
Less: return cash on hand	(372)
Less: Wells Fargo investments	<u>(23,705,402)</u>
 Bank balance of deposits	 <u><u>\$ 64,835,840</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, 2015, Eddy County had long-term investments with Wells Fargo Bank of \$23,705,402 and \$3,000,000 with Western Bank-Artesia. The \$26,705,402 in investments approximates the fair value. The investments at Wells Fargo were exposed to custodial credit risk as they are not FDIC insured.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 4: RECEIVABLES

Accounts receivable as of June 30, 2015, are as follows:

	General Fund	Other Governmental Funds	Total
Property taxes	\$ 1,907,573	\$ -	\$ 1,907,573
Other taxes:			
Gross receipts taxes	755,949	1,135,261	1,891,210
Oil & gas taxes	2,521,501	-	2,521,501
Gasoline & motor vehicle taxes	-	129,997	129,997
Fire excise taxes	-	627,123	627,123
Intergovernmental-grants:			
Federal	-	329,817	329,817
State	-	115,587	115,587
Other receivables:	90,578	1,062,919	1,153,497
Totals	\$ 5,275,601	\$ 3,400,704	\$ 8,676,305

In accordance with GASB Statement No. 63, property tax revenues in the amount of \$1,792,833 that were not collected within the period of availability have been reclassified as deferred inflows in the governmental fund financial statements. All of the receivables are deemed to be fully collectible.

NOTE 5: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

During the year ended June 30, 2015, the County made transfers from the general fund to other funds in excess of cash and short-term investments on the governmental fund financial statements. Since investments are reported on the general fund the following interfund balances were recorded on the governmental fund financial statements in order to maintain positive cash and short-term investments on all funds:

Fund	Interfund Receivable	Amount	Fund	Interfund Payable	Amount
2200	Road Fund	\$ 6,000,000	1000	General Fund	\$ 6,000,000
2302	Recreation Fund	42,095	1000	General Fund	42,095
2400	Correction Fees Fund	200,000	1001	General Fund	200,000
2600	County Indigent	1,200,000	1002	General Fund	1,200,000
2601	Healthier Services Fund	194,208	1003	General Fund	194,208
2700	Emergency Services Fund	300,000	1004	General Fund	300,000
3000	Building Construction Fund	7,314,000	1005	General Fund	7,314,000
3400	Capital Improvement Fund	6,000,000	1006	General Fund	6,000,000
5800	Artesia Motor Vehicle	100,000	1007	General Fund	100,000
7201	HIDTA	103,026	1008	General Fund	103,026
		\$21,453,329			\$ 21,453,329

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

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

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

<u>Transfers In</u>		<u>Transfers Out</u>		<u>Amount</u>
1000	General Fund	2700	Emergency Service Fund	\$ 31,161
1000	General Fund	2703	VFD Firefighter Asst Grant	29,671
1000	General Fund	3000	Building Construction Fund/Jail Expansion Reserve	326,398
1000	General Fund	3100	Legislative Project Fund	89,878
2200	Road	1000	General	10,367,248
2300	Farm and Range	1000	General	24,516
2302	Recreation	1000	General	42,095
2400	Correction Fees	1000	General	455,000
2600	County Indigent	1000	General	1,200,000
2601	Healthier Services	1000	General	194,208
2700	Emergency Service	1000	General	816,204
2850	Eddy County DWI	2853	DWI Client Fees	9,749
2850	Eddy County DWI	2855	DWI School	8,272
2900	Fire Excise - Atoka	2917	Fire Excise - Admin	3,865
2901	Fire Excise - Cottonwood	2917	Fire Excise - Admin	3,865
2902	Fire Excise - Happy Valley	2917	Fire Excise - Admin	7,090
2903	Fire Excise - Joel VFD	2917	Fire Excise - Admin	7,089
2903	Fire Excise - Joel VFD	2903	Fire Excise-Joel VFD	115,809
2904	Fire Excise - La Huerta	2917	Fire Excise - Admin	7,090
2905	Fire Excise - Loco Hills	2917	Fire Excise - Admin	3,865
2906	Fire Excise - Otis VFD	2917	Fire Excise - Admin	307,090
2908	Fire Excise - Sun Country	2917	Fire Excise - Admin	3,865
2909	Fire Excise - Queen	2917	Fire Excise - Admin	3,865
2910	Fire Excise - Riverside	2917	Fire Excise - Admin	3,865
2911	Fire Excise - Malaga VFD	2917	Fire Excise - Admin	7,089
2919	Fire Excise Tax - Gross Receipts	1000	General Fund	29,671
2970	Atoka Contributions & Donations	2940	Atoka VFD 13 Fire	968
2971	Cottonwood Contributions & Donations	2941	Cottonwood VFD 13 Fire	10,151
2972	Happy Valley Contributions & Donations	2942	Happy Valley VFD 13 Fire	9,525
2973	Joel Contributions & Donations	2943	Joel VFD 13 Fire	24,837
2974	La Huerta Contributions & Donations	2944	La Huerta VFD 13 Fire	9,485
2975	Loco Hills Contributions & Donations	2945	Loco Hills VFD 13 Fire	6,749
2976	Otis Contributions & Donations	2946	Otis VFD 13 Fire	7,087
2977	Sun Country Contributions & Donations	2948	Sun Country VFD 13 Fire	6,373
2978	Queen Contributions & Donations	2949	Queen VFD 13 Fire	7,806
2980	Malaga Contributions & Donations	2951	Malaga VFD 13 Fire	4,714
3000	Building Construction	1000	General Fund	7,314,000
3400	Capital Improvements	1000	General Fund	6,170,000
3500	Road Construction, New	3100	Legislative Project Fund	37,286
5800	Artesia Motor Vehicle	1000	General Fund	165,000
7201	HIDTA Grant	1000	General Fund	103,026
7800	FEMA	3500	Road Construction, New	6,000,000
				\$ 33,975,525

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 6: CAPITAL ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2015. Land and construction in progress are not subject to depreciation.

<u>Eddy County</u>	<u>Balance June 30, 2014</u>	<u>Additions and Transfers in</u>	<u>Deletions and Transfers out</u>	<u>Balance June 30, 2015</u>
Capital assets not being depreciated:				
Land	\$ 2,652,978	\$ 10,000	\$ -	\$ 2,662,978
Construction in progress	<u>6,934,221</u>	<u>15,418,135</u>	<u>13,272,420</u>	<u>9,079,936</u>
Total capital assets not being depreciated	<u>9,587,199</u>	<u>15,428,135</u>	<u>13,272,420</u>	<u>11,742,914</u>
Capital assets being depreciated:				
Landfill	686,696	-	-	686,696
Buildings and building improvements	51,508,846	15,413,803	-	66,922,649
Improvements other than building	5,246,931	49,996	-	5,296,927
Infrastructure	143,826,864	220,775	-	144,047,639
Equipment and furnishings	27,576,808	5,301,148	563,680	32,314,276
Equipment - Capital Leases	<u>2,507,905</u>	<u>297,747</u>	<u>118,950</u>	<u>2,686,702</u>
Total capital assets being depreciated	<u>231,354,050</u>	<u>21,283,469</u>	<u>682,630</u>	<u>251,954,889</u>
Total capital assets	<u>240,941,249</u>	<u>36,711,604</u>	<u>13,955,050</u>	<u>263,697,803</u>
Less accumulated depreciation:				
Buildings and building improvements	20,302,184	1,557,549	-	21,859,733
Improvements other than building	2,102,283	132,245	-	2,234,528
Infrastructure	125,612,332	3,582,817	-	129,195,149
Equipment and furnishings	<u>19,679,135</u>	<u>2,423,805</u>	<u>611,057</u>	<u>21,491,883</u>
Total accumulated depreciation	<u>167,695,934</u>	<u>7,696,416</u>	<u>611,057</u>	<u>174,781,293</u>
Total capital assets net of depreciation	<u>\$ 73,245,315</u>	<u>\$ 29,015,188</u>	<u>\$ 13,343,993</u>	<u>\$ 88,916,510</u>

Depreciation expense for the year ended June 30, 2015 was charged to the functions of the governmental activities as follows:

	<u>Primary Government</u>
General government	\$ 2,107,968
Public safety	3,421,288
Public works	744,991
Health and welfare	<u>1,422,169</u>
Total depreciation expense	<u>\$ 7,696,416</u>

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

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 was \$2,507,905. A piece of equipment covered by one of those capital leases was traded in during FY 2015 for another piece of equipment under a new capital lease. Of the seven leases at June 30, 2015, four of the leases will mature during FY 2016, two of the leases will mature during FY 2018, and one of the leases will mature during FY 2020. The leases bear interest between 2.90% and 5.04%. 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:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	962,795	27,533	990,328
2017	109,382	16,874	126,256
2018	272,787	6,317	279,104
2019	57,594	3,143	60,737
2020	77,050	4,166	81,216
	<u>\$ 1,479,608</u>	<u>\$ 58,033</u>	<u>\$ 1,537,641</u>

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2015, was as follows:

Governmental Activities:

	June 30, 2014	Additions	Reductions	June 30, 2015	Due Within One Year
Capital leases	\$ 1,711,722	\$ 297,747	\$ 529,861	\$ 1,479,608	\$ 962,795
Compensated absences	<u>773,662</u>	<u>1,612,511</u>	<u>1,532,163</u>	<u>854,010</u>	<u>315,984</u>
Total Long-Term Debt	<u>\$ 2,485,384</u>	<u>\$ 1,910,258</u>	<u>\$ 2,062,024</u>	<u>\$ 2,333,618</u>	<u>\$ 1,278,779</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, 2015.

In July 2010, Ordinance No. O-10-61 was passed, authorizing the issuance and sale of Taxable Industrial Revenue Bond (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 a facility located in Eddy County, New Mexico to be used by Intrepid Potash-New Mexico, LLC for the manufacturing 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, 2015.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 7: LONG-TERM DEBT (continued)

On May 26, 2015, Ordinance No. O-15-81 was passed, authorizing the issuance and sale of Industrial Revenue Bond Series 2015 in the maximum principal amount of \$600,000,000 to finance the acquisition, construction and equipping of a natural gas processing facility to be used by Enterprise Field Services, LLC. 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, 2015.

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. The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

Benefits provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2014 available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Contributions. The contribution requirements of defined benefit plan members and the County are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY14 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf. The PERA coverage option that applies to the County is the Municipal General and the Municipal Police/Detention Officers. Statutorily required contributions to the pension plan from the County were \$1,868,550 and employer paid member benefits that were "picked up" by the employer were \$1,360,250 for the year ended June 30, 2015.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 9: PERA PENSION PLAN (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2014.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County's proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity's percentage of that membership group's total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013 to June 30, 2014 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Division Municipal General, at June 30, 2015, the County reported a liability of \$11,305,315 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 1.4492 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference. For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal General pension expense of \$1,408,504. At June 30, 2015, the County reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	7,662
Net difference between projected and actual earnings on pension plan investments	-	4,422,938
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	-
The County's contributions subsequent to the measurement date	1,532,411	-
Total	\$ 1,532,411	\$ 4,430,600

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 9: PERA PENSION PLAN (continued)

\$2,313,439 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$ 1,107,640
2017	1,107,640
2018	1,107,640
2019	1,107,640
2020	40

For PERA Fund Division Municipal Police, at June 30, 2015, the County reported a liability of \$4,830,833 for its proportionate share of the net pension liability. At June 30, 2014, the County's proportion was 1.4819 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference. For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal Police pension expense of \$593,014. At June 30, 2015, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	392,428
Net difference between projected and actual earnings on pension plan investments	-	1,796,317
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	-
The County's contributions subsequent to the measurement date	1,696,389	-
Total	\$ 1,696,389	\$ 2,188,745

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 9: PERA PENSION PLAN (continued)

\$915,361 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$	546,698
2017		546,698
2018		546,698
2019		546,698
2020		1,953
Thereafter		-

Actuarial assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2013 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2014 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2014. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2014 actuarial valuation.

Actuarial valuation date		June 30, 2013
Actuarial cost method		Entry age normal
Amortization method		Level percentage of pay
Amortization period		Solved for based on statutory rates
Asset valuation method		Fair value
Actuarial assumptions:		
• Investment rate of return		7.75% annual rate, net of investment expense
• Payroll growth		3.50% annual rate
• Projected salary increases		3.50% to 14.25% annual rate
• Includes inflation at		3.00% annual rate

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 9: PERA PENSION PLAN (continued)

The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ALL FUNDS – Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	<u>4.0</u>	4.15
Total	<u>100.0%</u>	

Discount rate: The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan's fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the Authority's net pension liability in each PERA Fund Division that the Authority participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

PERA Fund Division Municipal General	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
The County's proportionate share of the net pension liability	<u>\$ 21,313,061</u>	<u>\$ 11,305,315</u>	<u>\$ 3,573,852</u>
PERA Fund Division Municipal Police	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
The County's proportionate share of the net pension liability	<u>\$ 9,212,406</u>	<u>\$ 4,830,833</u>	<u>\$ 1,559,172</u>

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 9: PERA PENSION PLAN (continued)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued FY14 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

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 County (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 County 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 County at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing County member. Former legislators and governing County 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 County 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, 2015, 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, 2015, 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 County 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, 2015, 2014 and 2013 were \$310,958, \$275,322, and \$264,617, respectively, which equaled the required contribution for each year.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 11: COMMITMENTS

The County's commitments as of June 30, 2015 are as follows:

<u>Project</u>	<u>Total Project Budget</u>	<u>Costs Incurred</u>	<u>Unexpended Project Balance</u>
North Road Office	\$ 1,168,368	\$ 702,530	\$ 465,838
South Road Office	880,000	506,509	373,491
Detention Center Muffin Monster	125,000	-	125,000
Detention Center Sewer Line	1,300,000	-	1,300,000
Administration Bldg Remodel	1,078,529	-	1,078,529
Emergency Management Building	100,000	-	100,000
Drug Task Force Remodel	400,000	-	400,000
Loop Road	21,220,899	7,407,591	13,813,308
Fire Administration Complex Remodel	2,600,000	44,973	2,555,027
Sandpoint Landfill Shop	991,000	-	991,000
Total Commitments	<u>\$ 29,863,796</u>	<u>\$ 8,661,603</u>	<u>\$ 21,202,193</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 County. In the opinion of management, the outcome of these matters will not have a material effect on the financial position of the County.

NOTE 13: LANDFILL CLOSURE AND POSTCLOSURE CARE

State and federal laws and regulations require that upon closing, the County of Eddy and the City of Carlsbad place a final cover on their landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after the closure of the landfill. Based on a joint powers agreement between the County and the City of Carlsbad, the closure and postclosure care costs will be shared at 50% for each governmental agency. The landfill closure and postclosure care costs is based on the amount of the landfill used during each year. The total estimated liability for landfill closure costs is \$1,511,472 as of June 30, 2015, which is based on the cumulative capacity of 13,943,056 cubic gate yards of air space to be used over its estimated life of 52.2 years. It is estimated that an additional \$1,623,677 of postclosure care costs will be recognized over 30 years after the landfill site is closed. The estimated total current cost of the landfill closure and postclosure care of \$3,135,149 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, 2015. 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, 2015 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.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

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 fund reflects a deficit fund balance as of June 30, 2015:

Farm and Range	\$ (567)
----------------	----------

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 – There were no funds that had expenditures in excess of approved budgetary appropriations for the year ended June 30, 2015.

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 \$65,132,893 of restricted net assets, all of which is restricted by enabling legislation. See pages 58 through 63 for descriptions of the related restrictions for special revenue and capital projects funds.

NOTE 17: SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2015, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is October 27, 2015, which is the date on which the financial statements were available to be issued.

NOTE 18: SUBSEQUENT PRONOUNCEMENTS

In March 2015, GASB issued Government Accounting Standards Board Statement No. 72, Fair Value Measurement and Application, to address accounting and financial reporting issues related to fair value measurements. The provisions of the statement are effective for financial statements for periods beginning after June 15, 2015. The standard is expected to have no effect on the County in upcoming years.

NOTE 19: RELATED PARTIES

During the year ended June 30, 2015, the County paid \$115,189 for legal services from a law firm in which a county probate judge has an interest. \$11,593 was due to this related party at June 30, 2015. Also, during the year ended June 30, 2015, the County paid \$3,717 for cleaning services from a business in which a commissioner has an interest. No amount was due to this related party at June 30, 2015.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2015

NOTE 20: RESTATEMENT OF CAPITAL ASSETS AND NET POSITION

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 the current fiscal year audit.

	<u>As Previously Reported</u>	<u>Restatement</u>	<u>As Restated</u>
<u>Capital assets:</u>			
Land	\$ 4,075,715	\$ (1,422,737)	\$ 2,652,978
Construction in progress	16,786,380	(9,852,159)	6,934,221
Buildings and building improvement:	28,247,840	23,261,006	51,508,846
Improvements other than building	-	5,246,931	5,246,931
Infrastructure	38,679,532	105,147,332	143,826,864
Equipment and furnishings	22,713,002	4,863,806	27,576,808
Equipment - Capital Leases	2,500,225	7,680	2,507,905
		<u>127,251,859</u>	
<u>Accumulated depreciation:</u>			
Buildings and building improvement:	9,879,293	10,422,891	20,302,184
Improvements other than building		2,102,283	2,102,283
Infrastructure	16,182,549	109,429,783	125,612,332
Equipment and furnishings	19,310,036	369,099	19,679,135
		<u>122,324,056</u>	
		<u>\$ 4,927,803</u>	

During the year, the Authority implemented Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions (GASBS 68). As a result of the implementation, a net pension liability, deferred outflows and deferred inflows related to the Authority's share of the PERA Fund's defined benefit pension plan was recorded.

Beginning net position on the Statement of Activities changes as follows related to the restatement of capital assets and the implementation of GASBS 68 as follows:

	<u>As Previously Reported</u>	<u>Restatement</u>	<u>As Restated</u>
Restatement of capital assets		\$ 4,927,803	
Implementation of GASBS 68		(20,753,993)	
Total net position	\$ 156,763,197	<u>\$ (15,826,190)</u>	\$ 140,937,007

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2015

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 7-2OE-9, NMSA 1978 Compilation.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2015

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
Eddy County
Nonmajor Fund Descriptions
June 30, 2015

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, 2015

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.

Atoka Contributions & Donations (2970) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Cottonwood Contributions & Donations (2971) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Happy Valley Contributions & Donations (2972) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2015

Joel Contributions & Donations (2973) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

La Huerta Contributions & Donations (2974) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Loco Hills Contributions & Donations (2975) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Otis Contributions & Donations (2976) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Sun Country Contributions & Donations (2977) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Queen Contributions & Donations (2978) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

Malaga Contributions & Donations (2980) – To account for miscellaneous funds that do not adhere to the requirements for the state fire funds or fire excise funds. R-15-31.

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 (7101) – 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.

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.

FEMA (7800) - To account for funds restricted to use in Federal Emergency Management Agency (FEMA) related projects. R-15-70.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2015

CAPITAL PROJECTS FUNDS

Legislative Project (3100) – To account for all legislative monies that are awarded to the County. R-15-02.

Land Acquisition (3300) – To account for land acquisition throughout the County. R-15-02.

Capital Improvement (3400) – To account for major capital projects that take place within the County. R-15-02.

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2000	2001	2002	2100
	Property Valuation	Treasurer's Collection	Clerk Recording and Filing	Law Enforcement Protection Act
ASSETS				
Cash and short-term investments	\$ 1,243,561	\$ 29,276	\$ 361,178	\$ 45,453
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	53,000
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 1,243,561</u>	<u>\$ 29,276</u>	<u>\$ 361,178</u>	<u>\$ 98,453</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 24,830	\$ -	\$ 584	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>24,830</u>	<u>-</u>	<u>584</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	98,453
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	1,218,731	29,276	360,594	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1,218,731</u>	<u>29,276</u>	<u>360,594</u>	<u>98,453</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,243,561</u>	<u>\$ 29,276</u>	<u>\$ 361,178</u>	<u>\$ 98,453</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2101	2102	2201	2300	2301	2302
Law Enforcement Traffic Safety Grant	Local Law Enforcement Block Grant	Environmental GRT	Farm and Range	Lodgers' Tax	Recreation
\$ 12,248	\$ 24,495	\$ 4,695,520	\$ -	\$ 127,735	\$ 19,847
-	-	335,478	-	-	-
-	-	-	-	-	-
-	-	5,852	-	11,858	-
-	-	-	-	-	42,095
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 5,036,850</u>	<u>\$ -</u>	<u>\$ 139,593</u>	<u>\$ 61,942</u>
\$ -	\$ -	\$ 137,961	\$ 567	\$ 2,820	\$ 2,484
-	-	16,272	-	-	-
-	-	-	-	-	-
-	-	154,233	567	2,820	2,484
-	-	-	-	-	-
-	-	4,882,617	-	-	-
-	-	-	-	-	-
12,248	24,495	-	-	-	-
-	-	-	-	-	-
-	-	-	-	136,773	-
-	-	-	-	-	59,458
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(567)	-	-
<u>12,248</u>	<u>24,495</u>	<u>4,882,617</u>	<u>(567)</u>	<u>136,773</u>	<u>59,458</u>
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 5,036,850</u>	<u>\$ -</u>	<u>\$ 139,593</u>	<u>\$ 61,942</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2400	2401	2402	2403
ASSETS	Correction Fees	Detention Concession	Jail Improvements	Detention SSA Initiative
Cash and short-term investments	\$ 27,754	\$ 165,363	\$ 343,265	\$ 72,600
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	9,280	8,050	-
Interfund receivable	200,000	-	-	-
<i>Total assets</i>	<u>\$ 227,754</u>	<u>\$ 174,643</u>	<u>\$ 351,315</u>	<u>\$ 72,600</u>
 LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 47,086	\$ 617	\$ -	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>47,086</u>	<u>617</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	180,668	-	-	72,600
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	-	174,026	351,315	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>180,668</u>	<u>174,026</u>	<u>351,315</u>	<u>72,600</u>
<i>Total liabilities and fund balances</i>	<u>\$ 227,754</u>	<u>\$ 174,643</u>	<u>\$ 351,315</u>	<u>\$ 72,600</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2404	2500	2600	2601	2700	2702
Southwest Border Patrol Initiative	G.I.S. Programs	County Indigent	Healthier Services	Emergency Services	WIPP Hazmat Grant
\$ 343,825	\$ 292,507	\$ 3,443,063	\$ 698,971	\$ 88,887	\$ 49,605
-	-	755,949	-	-	-
-	-	-	-	-	-
-	-	93,961	-	16,690	-
-	-	1,200,000	194,208	300,000	-
<u>\$ 343,825</u>	<u>\$ 292,507</u>	<u>\$ 5,492,973</u>	<u>\$ 893,179</u>	<u>\$ 405,577</u>	<u>\$ 49,605</u>
\$ -	\$ -	\$ -	\$ 624	\$ 28,885	\$ -
-	-	-	-	10,291	-
-	-	-	-	-	-
-	-	-	624	39,176	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
343,825	-	-	-	366,401	49,605
-	-	5,492,973	892,555	-	-
-	292,507	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>343,825</u>	<u>292,507</u>	<u>5,492,973</u>	<u>892,555</u>	<u>366,401</u>	<u>49,605</u>
<u>\$ 343,825</u>	<u>\$ 292,507</u>	<u>\$ 5,492,973</u>	<u>\$ 893,179</u>	<u>\$ 405,577</u>	<u>\$ 49,605</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2703	2705	2707	2850
	VFD Firefighter Asst Grant	Secure Rural Schools	EMS-Careplus Ambulance	Eddy County DWI
ASSETS				
Cash and short-term investments	\$ -	\$ 2,368	\$ -	\$ 36,254
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	1,585
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 2,368</u>	<u>\$ -</u>	<u>\$ 37,839</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,412
Accrued expenses	-	-	-	7,082
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,494</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	2,368	-	-
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	-	-	-	29,345
<i>Total fund balances</i>	<u>-</u>	<u>2,368</u>	<u>-</u>	<u>29,345</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 2,368</u>	<u>\$ -</u>	<u>\$ 37,839</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2851	2852	2853	2854	2855	2900
DWI DARE Donations	DWI Grant	DWI Client Fees	Traffic Safety	DWI School	Fire Excise- Atoka
\$ 17,789	\$ 31,457	\$ -	\$ 6,474	\$ 19,353	\$ 209,622
-	-	-	-	-	21,918
-	8,914	-	8,215	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 17,789</u>	<u>\$ 40,371</u>	<u>\$ -</u>	<u>\$ 14,689</u>	<u>\$ 19,353</u>	<u>\$ 231,540</u>
\$ 5,676	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	231,540
12,113	40,371	-	14,689	19,353	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,113</u>	<u>40,371</u>	<u>-</u>	<u>14,689</u>	<u>19,353</u>	<u>231,540</u>
<u>\$ 17,789</u>	<u>\$ 40,371</u>	<u>\$ -</u>	<u>\$ 14,689</u>	<u>\$ 19,353</u>	<u>\$ 231,540</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2901	2902	2903	2904
	Fire Excise- Cottonwood	Fire Excise- Happy Valley	Fire Excise-Joel	Fire Excise-La Huerta
ASSETS				
Cash and short-term investments	\$ 857,529	\$ 370,781	\$ 419,564	\$ 446,579
Receivables:				
Other taxes receivable	21,918	21,918	21,918	21,918
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 879,447</u>	<u>\$ 392,699</u>	<u>\$ 441,482</u>	<u>\$ 468,497</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 3,236	\$ 1,282	\$ 14,173	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>3,236</u>	<u>1,282</u>	<u>14,173</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	876,211	391,417	427,309	468,497
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>876,211</u>	<u>391,417</u>	<u>427,309</u>	<u>468,497</u>
<i>Total liabilities and fund balances</i>	<u>\$ 879,447</u>	<u>\$ 392,699</u>	<u>\$ 441,482</u>	<u>\$ 468,497</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2905	2906	2908	2909	2910	2911
Fire Excise- Loco Hills	Fire Excise-Otis	Fire Excise-Sun Country	Fire Excise- Queen	Fire Excise- Riverside	Fire Excise- Malaga
\$ 370,790	\$ 446,380	\$ 464,011	\$ 564,485	\$ 651,555	\$ 485,739
21,917	21,917	21,918	21,917	21,918	21,918
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 392,707</u>	<u>\$ 468,297</u>	<u>\$ 485,929</u>	<u>\$ 586,402</u>	<u>\$ 673,473</u>	<u>\$ 507,657</u>
\$ -	\$ -	\$ 3,143	\$ -	\$ -	\$ 5,017
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,143	-	-	5,017
-	-	-	-	-	-
-	-	-	-	-	-
392,707	468,297	482,786	586,402	673,473	502,640
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>392,707</u>	<u>468,297</u>	<u>482,786</u>	<u>586,402</u>	<u>673,473</u>	<u>502,640</u>
<u>\$ 392,707</u>	<u>\$ 468,297</u>	<u>\$ 485,929</u>	<u>\$ 586,402</u>	<u>\$ 673,473</u>	<u>\$ 507,657</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2912	2913	2917	2918
	Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Administration	Fire Excise- Reserve
ASSETS				
Cash and short-term investments	\$ 292,230	\$ 404,264	\$ 4,943,663	\$ 500,000
Receivables:				
Other taxes receivable	10,959	10,960	394,524	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 303,189</u>	<u>\$ 415,224</u>	<u>\$ 5,338,187</u>	<u>\$ 500,000</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 4,222	\$ -
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>4,222</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	500,000
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	303,189	415,224	5,333,965	-
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>303,189</u>	<u>415,224</u>	<u>5,333,965</u>	<u>500,000</u>
<i>Total liabilities and fund balances</i>	<u>\$ 303,189</u>	<u>\$ 415,224</u>	<u>\$ 5,338,187</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements

Special Revenue

2919	2920	2921	2922	2923	2924
Fire Excise- Gross Receipts	EMS-Atoka	EMS- Cottonwood	EMS-Happy Valley	EMS-Joel	EMS-La Huerta
\$ 130,794	\$ -	\$ -	\$ -	\$ -	\$ -
13,419	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 144,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,776	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
139,437	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>139,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 144,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2925	2926	2928	2930
	EMS-LoCo Hills	EMS-Otis	EMS-Sun Country	EMS-Riverside
ASSETS				
Cash and short-term investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	-	-	-	-
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2931	2940	2941	2942	2943	2944
EMS-Malaga	VFD-Atoka	VFD-Cottonwood	VFD-Happy Valley	VFD-Joel	VFD-La Huerta
\$ -	\$ 39,221	\$ 186,895	\$ 59,095	\$ 83,306	\$ 63,427
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 39,221</u>	<u>\$ 186,895</u>	<u>\$ 59,095</u>	<u>\$ 83,306</u>	<u>\$ 63,427</u>
\$ -	\$ 9,982	\$ 5,890	\$ 1,460	\$ 8,393	\$ 2,971
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>9,982</u>	<u>5,890</u>	<u>1,460</u>	<u>8,393</u>	<u>2,971</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	29,239	181,005	57,635	74,913	60,456
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>29,239</u>	<u>181,005</u>	<u>57,635</u>	<u>74,913</u>	<u>60,456</u>
<u>\$ -</u>	<u>\$ 39,221</u>	<u>\$ 186,895</u>	<u>\$ 59,095</u>	<u>\$ 83,306</u>	<u>\$ 63,427</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2945	2946	2948	2949
	VFD-LoCo Hills	VFD-Otis	VFD-Sun Country	VFD-Queen
ASSETS				
Cash and short-term investments	\$ 13,381	\$ 86,337	\$ 261,083	\$ 95,180
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 13,381</u>	<u>\$ 86,337</u>	<u>\$ 261,083</u>	<u>\$ 95,180</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 930	\$ 6,005	\$ 1,723	\$ 3,182
Accrued expenses	-	-	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>930</u>	<u>6,005</u>	<u>1,723</u>	<u>3,182</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	12,451	80,332	259,360	91,998
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>12,451</u>	<u>80,332</u>	<u>259,360</u>	<u>91,998</u>
<i>Total liabilities and fund balances</i>	<u>\$ 13,381</u>	<u>\$ 86,337</u>	<u>\$ 261,083</u>	<u>\$ 95,180</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2950	2951	2959	2970	2971	2972
VFD-Riverside	VFD-Malaga	VFD-Administration	Atoka Contributions & Donations	Cottonwood Contributions & Donations	Happy Valley Contributions & Donations
\$ 16,504	\$ 30,692	\$ 15,915	\$ 968	\$ 10,151	\$ 9,525
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 16,504</u>	<u>\$ 30,692</u>	<u>\$ 15,915</u>	<u>\$ 968</u>	<u>\$ 10,151</u>	<u>\$ 9,525</u>
\$ 5,836	\$ 3,639	\$ 4,080	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,836</u>	<u>3,639</u>	<u>4,080</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,668	27,053	11,835	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	968	10,151	9,525
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,668</u>	<u>27,053</u>	<u>11,835</u>	<u>968</u>	<u>10,151</u>	<u>9,525</u>
<u>\$ 16,504</u>	<u>\$ 30,692</u>	<u>\$ 15,915</u>	<u>\$ 968</u>	<u>\$ 10,151</u>	<u>\$ 9,525</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	2973	2974	2975	2976
	Joel Contributions & Donations	La Huerta Contributions & Donations	Loco Hills Contributions & Donations	Otis Contributions & Donations
ASSETS				
Cash and short-term investments	\$ 24,837	\$ 10,485	\$ 7,749	\$ 7,087
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund receivable	-	-	-	-
<i>Total assets</i>	<u>\$ 24,837</u>	<u>\$ 10,485</u>	<u>\$ 7,749</u>	<u>\$ 7,087</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	-	-	-	-
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	-
General County operations	24,837	10,485	7,749	7,087
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>24,837</u>	<u>10,485</u>	<u>7,749</u>	<u>7,087</u>
<i>Total liabilities and fund balances</i>	<u>\$ 24,837</u>	<u>\$ 10,485</u>	<u>\$ 7,749</u>	<u>\$ 7,087</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2977	2978	2980	5800	7100	7101
Sun Country Contributions & Donations	Queen Contributions & Donations	Malaga Contributions & Donations	Artesia Motor Vehicle	Edward Byrne- Regional VI	Edward Byrne- Region VI ARRA
\$ 6,373	\$ 7,806	\$ 5,714	\$ 44,107	\$ 71,355	\$ 31,516
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	8,015	-	-
-	-	-	100,000	-	-
<u>\$ 6,373</u>	<u>\$ 7,806</u>	<u>\$ 5,714</u>	<u>\$ 152,122</u>	<u>\$ 71,355</u>	<u>\$ 31,516</u>
\$ -	\$ -	\$ -	\$ 941	\$ -	\$ -
-	-	-	5,702	-	-
-	-	-	-	-	-
-	-	-	6,643	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	71,355	31,516
-	-	-	-	-	-
6,373	7,806	5,714	145,479	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,373</u>	<u>7,806</u>	<u>5,714</u>	<u>145,479</u>	<u>71,355</u>	<u>31,516</u>
<u>\$ 6,373</u>	<u>\$ 7,806</u>	<u>\$ 5,714</u>	<u>\$ 152,122</u>	<u>\$ 71,355</u>	<u>\$ 31,516</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue			
	7102	7201	7202	7800
	Region VI Cops Meth Grant	HIDTA	09 HIDTA Recovery Act	FEMA
ASSETS				
Cash and short-term investments	\$ 475	\$ 56,292	\$ 10,099	\$ 2,152,264
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	31,963	-	341,727
Other receivables	-	-	-	634,696
Interfund receivable	-	103,026	-	-
<i>Total assets</i>	<u>\$ 475</u>	<u>\$ 191,281</u>	<u>\$ 10,099</u>	<u>\$ 3,128,687</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 13,159	\$ -	\$ 458,152
Accrued expenses	-	5,486	-	-
Interfund payable	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>18,645</u>	<u>-</u>	<u>458,152</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	475	172,636	10,099	-
Health and sanitation	-	-	-	-
Road maintenance	-	-	-	2,670,535
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>475</u>	<u>172,636</u>	<u>10,099</u>	<u>2,670,535</u>
<i>Total liabilities and fund balances</i>	<u>\$ 475</u>	<u>\$ 191,281</u>	<u>\$ 10,099</u>	<u>\$ 3,128,687</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
\$ 14,359	\$ 20,000	\$ 417,408	\$ 27,616,440
-	-	-	1,762,384
-	-	-	445,404
2,750	-	-	791,152
-	-	6,000,000	8,139,329
<u>\$ 17,109</u>	<u>\$ 20,000</u>	<u>\$ 6,417,408</u>	<u>\$ 38,754,709</u>
\$ -	\$ -	\$ -	\$ 815,738
-	-	-	44,833
-	-	-	-
-	-	-	860,571
-	-	-	500,000
-	-	-	4,882,617
17,109	-	-	17,109
-	-	-	14,026,783
-	-	-	6,472,054
-	-	-	2,670,535
-	-	-	2,274,055
-	-	-	59,458
-	-	6,417,408	6,417,408
-	20,000	-	20,000
-	-	-	525,341
-	-	-	28,778
<u>17,109</u>	<u>20,000</u>	<u>6,417,408</u>	<u>37,894,138</u>
<u>\$ 17,109</u>	<u>\$ 20,000</u>	<u>\$ 6,417,408</u>	<u>\$ 38,754,709</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, 2015

	Special Revenue			
	2000	2001	2002	2100
	Property Valuation	Treasurer's Collection	Clerk Recording and Filing	Law Enforcement Protection Act
<i>Revenues:</i>				
Taxes:				
Property	\$ 373,306	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	53,000
Charges for services	-	8,920	93,338	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>373,306</u>	<u>8,920</u>	<u>93,338</u>	<u>53,000</u>
<i>Expenditures:</i>				
Current:				
General government	92,304	6,258	27,890	-
Public safety	-	-	-	42,070
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	62,469	-	35,211	-
<i>Total expenditures</i>	<u>154,773</u>	<u>6,258</u>	<u>63,101</u>	<u>42,070</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>218,533</u>	<u>2,662</u>	<u>30,237</u>	<u>10,930</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>	218,533	2,662	30,237	10,930
<i>Fund balance - beginning of year</i>	<u>1,000,198</u>	<u>26,614</u>	<u>330,357</u>	<u>87,523</u>
<i>Fund balance - end of year</i>	<u>\$ 1,218,731</u>	<u>\$ 29,276</u>	<u>\$ 360,594</u>	<u>\$ 98,453</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2101	2102	2201	2300	2301	2302
Law Enforcement Traffic Safety Grant	Local Law Enforcement Block Grant	Environmental GRT	Farm and Range	Lodgers' Tax	Recreation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,462,684	-	-	-
-	-	-	-	60,907	-
-	-	-	26,667	-	-
-	-	1,059,177	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,521,861</u>	<u>26,667</u>	<u>60,907</u>	<u>-</u>
-	-	-	51,750	145,135	-
-	-	-	-	-	-
-	-	1,826,584	-	-	-
-	-	-	-	-	17,228
-	-	460,427	-	-	-
-	-	71,659	-	-	-
-	-	590,103	-	-	-
<u>-</u>	<u>-</u>	<u>2,948,773</u>	<u>51,750</u>	<u>145,135</u>	<u>17,228</u>
-	-	573,088	(25,083)	(84,228)	(17,228)
-	-	-	24,516	-	42,095
-	-	-	-	-	-
-	-	-	24,516	-	42,095
-	-	573,088	(567)	(84,228)	24,867
<u>12,248</u>	<u>24,495</u>	<u>4,309,529</u>	<u>-</u>	<u>221,001</u>	<u>34,591</u>
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 4,882,617</u>	<u>\$ (567)</u>	<u>\$ 136,773</u>	<u>\$ 59,458</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, 2015

	Special Revenue			
	2400	2401	2402	2403
	Correction Fees	Detention Concession	Jail Improvements	Detention SSA Initiative
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	253,283	51,478	48,050	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	2,099	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>253,283</u>	<u>51,478</u>	<u>50,149</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	543,889	16,461	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>543,889</u>	<u>16,461</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(290,606)</u>	<u>35,017</u>	<u>50,149</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	455,000	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>455,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	164,394	35,017	50,149	-
<i>Fund balance - beginning of year</i>	<u>16,274</u>	<u>139,009</u>	<u>301,166</u>	<u>72,600</u>
<i>Fund balance - end of year</i>	<u>\$ 180,668</u>	<u>\$ 174,026</u>	<u>\$ 351,315</u>	<u>\$ 72,600</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2404	2500	2600	2601	2700	2702
Southwest Border Patrol Initiative	G.I.S. Programs	County Indigent	Healthier Services	Emergency Services	WIPP Hazmat Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	5,329,044	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,000
-	3,871	-	-	-	-
-	-	-	-	-	-
-	-	241,164	-	-	-
-	-	-	-	11,060	-
-	3,871	5,570,208	-	11,060	5,000
-	88,391	-	-	-	-
-	-	-	-	573,218	-
-	-	-	-	-	-
-	-	6,091,371	193,767	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	15,415	-
-	88,391	6,091,371	193,767	588,633	-
-	(84,520)	(521,163)	(193,767)	(577,573)	5,000
-	-	1,200,000	194,208	816,204	-
-	-	-	-	(31,161)	-
-	-	1,200,000	194,208	785,043	-
-	(84,520)	678,837	441	207,470	5,000
343,825	377,027	4,814,136	892,114	158,931	44,605
\$ 343,825	\$ 292,507	\$ 5,492,973	\$ 892,555	\$ 366,401	\$ 49,605

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, 2015

	Special Revenue			
	2703	2705	2707	2850
	VFD Firefighter Asst Grant	Secure Rural Schools	EMS-Careplus Ambulance	Eddy County DWI
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	493,641
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	16,003
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509,644</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	175	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	496,189
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>175</u>	<u>496,189</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>(175)</u>	<u>13,455</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	18,021
Operating transfers out	(29,671)	-	-	-
<i>Total other financing sources (uses)</i>	<u>(29,671)</u>	<u>-</u>	<u>-</u>	<u>18,021</u>
<i>Net change in fund balance</i>	(29,671)	-	(175)	31,476
<i>Fund balance - beginning of year</i>	<u>29,671</u>	<u>2,368</u>	<u>175</u>	<u>(2,131)</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 2,368</u>	<u>\$ -</u>	<u>\$ 29,345</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2851	2852	2853	2854	2855	2900
DWI DARE Donations	DWI Grant	DWI Client Fees	Traffic Safety	DWI School	Fire Excise-Atoka
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	163,705
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,031	-	9,090	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,335	-	-	-	-	-
<u>19,335</u>	<u>13,031</u>	<u>-</u>	<u>9,090</u>	<u>-</u>	<u>163,705</u>
-	-	-	-	-	-
-	-	-	-	-	53,737
-	-	-	-	-	-
21,109	13,031	-	9,089	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	246,247
<u>21,109</u>	<u>13,031</u>	<u>-</u>	<u>9,089</u>	<u>-</u>	<u>299,984</u>
(1,774)	-	-	1	-	(136,279)
-	-	-	-	-	3,865
-	-	(9,749)	-	(8,272)	-
-	-	(9,749)	-	(8,272)	3,865
(1,774)	-	(9,749)	1	(8,272)	(132,414)
<u>13,887</u>	<u>40,371</u>	<u>9,749</u>	<u>14,688</u>	<u>27,625</u>	<u>363,954</u>
<u>\$ 12,113</u>	<u>\$ 40,371</u>	<u>\$ -</u>	<u>\$ 14,689</u>	<u>\$ 19,353</u>	<u>\$ 231,540</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, 2015

	Special Revenue			
	2901	2902	2903	2904
	Fire Excise- Cottonwood	Fire Excise- Happy Valley	Fire Excise-Joel	Fire Excise-La Huerta
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	160,896	160,896	160,896	160,896
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>160,896</u>	<u>160,896</u>	<u>160,896</u>	<u>160,896</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	23,587	16,651	44,443	12,659
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	1,347,144	415,881	14,121
<i>Total expenditures</i>	<u>23,587</u>	<u>1,363,795</u>	<u>460,324</u>	<u>26,780</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>137,309</u>	<u>(1,202,899)</u>	<u>(299,428)</u>	<u>134,116</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	3,865	7,090	122,898	7,090
Operating transfers out	-	-	(115,809)	-
<i>Total other financing sources (uses)</i>	<u>3,865</u>	<u>7,090</u>	<u>7,089</u>	<u>7,090</u>
<i>Net change in fund balance</i>	141,174	(1,195,809)	(292,339)	141,206
<i>Fund balance - beginning of year</i>	<u>735,037</u>	<u>1,587,226</u>	<u>719,648</u>	<u>327,291</u>
<i>Fund balance - end of year</i>	<u>\$ 876,211</u>	<u>\$ 391,417</u>	<u>\$ 427,309</u>	<u>\$ 468,497</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2905	2906	2908	2909	2910	2911
Fire Excise- Loco Hills	Fire Excise-Otis	Fire Excise-Sun Country	Fire Excise- Queen	Fire Excise- Riverside	Fire Excise- Malaga
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160,896	161,048	160,896	162,171	160,896	161,196
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,896	161,048	160,896	162,171	160,896	161,196
-	-	-	-	-	-
136,515	31,069	16,372	25,570	21,993	49,648
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,420	547,194	67,280	-	650,139	769,708
144,935	578,263	83,652	25,570	672,132	819,356
15,961	(417,215)	77,244	136,601	(511,236)	(658,160)
3,865	307,090	3,865	3,865	3,865	7,089
-	-	-	-	-	-
3,865	307,090	3,865	3,865	3,865	7,089
19,826	(110,125)	81,109	140,466	(507,371)	(651,071)
372,881	578,422	401,677	445,936	1,180,844	1,153,711
\$ 392,707	\$ 468,297	\$ 482,786	\$ 586,402	\$ 673,473	\$ 502,640

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, 2015

	Special Revenue			
	2912	2913	2917	2918
	Fire Excise- Loving	Fire Excise- Hope	Fire Excise- Administration	Fire Excise- Reserve
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	80,448	80,448	2,896,125	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	4,000	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>80,448</u>	<u>80,448</u>	<u>2,900,125</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	31,941	-	939,033	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	220,775	-
<i>Total expenditures</i>	<u>31,941</u>	<u>-</u>	<u>1,159,808</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>48,507</u>	<u>80,448</u>	<u>1,740,317</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(358,638)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(358,638)</u>	<u>-</u>
<i>Net change in fund balance</i>	48,507	80,448	1,381,679	-
<i>Fund balance - beginning of year</i>	<u>254,682</u>	<u>334,776</u>	<u>3,952,286</u>	<u>500,000</u>
<i>Fund balance - end of year</i>	<u>\$ 303,189</u>	<u>\$ 415,224</u>	<u>\$ 5,333,965</u>	<u>\$ 500,000</u>

The accompanying notes are an integral part of these financial statements

Special Revenue

2919	2920	2921	2922	2923	2924
Fire Excise- Gross Receipts	EMS-Atoka	EMS- Cottonwood	EMS-Happy Valley	EMS-Joel	EMS-La Huerta
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102,158	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>102,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
74,109	6,773	868	211	533	2,217
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,432	-	-	-	-	-
<u>112,541</u>	<u>6,773</u>	<u>868</u>	<u>211</u>	<u>533</u>	<u>2,217</u>
<u>(10,383)</u>	<u>(6,773)</u>	<u>(868)</u>	<u>(211)</u>	<u>(533)</u>	<u>(2,217)</u>
29,671	-	-	-	-	-
-	-	-	-	-	-
<u>29,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19,288	(6,773)	(868)	(211)	(533)	(2,217)
120,149	6,773	868	211	533	2,217
<u>\$ 139,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Eddy County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue			
	2925	2926	2928	2930
	EMS-LoCo Hills	EMS-Otis	EMS-Sun Country	EMS-Riverside
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,461	3,962	9,469	1,310
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,461</u>	<u>3,962</u>	<u>9,469</u>	<u>1,310</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,461)</u>	<u>(3,962)</u>	<u>(9,469)</u>	<u>(1,310)</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>(5,461)</u>	<u>(3,962)</u>	<u>(9,469)</u>	<u>(1,310)</u>
<i>Fund balance - beginning of year</i>	<u>5,461</u>	<u>3,962</u>	<u>9,469</u>	<u>1,310</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2931	2940	2941	2942	2943	2944
EMS-Malaga	VFD-Atoka	VFD-Cottonwood	VFD-Happy Valley	VFD-Joel	VFD-La Huerta
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	163,540	163,646	100,050	273,862	156,502
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	163,540	163,646	100,050	273,862	156,502
-	-	-	-	-	-
148	160,846	123,112	82,081	180,470	170,525
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,500	12,448	-	166,224	49,900
148	170,346	135,560	82,081	346,694	220,425
(148)	(6,806)	28,086	17,969	(72,832)	(63,923)
-	-	-	-	-	-
-	(968)	(10,151)	(9,525)	(24,837)	(9,485)
-	(968)	(10,151)	(9,525)	(24,837)	(9,485)
(148)	(7,774)	17,935	8,444	(97,669)	(73,408)
148	37,013	163,070	49,191	172,582	133,864
\$ -	\$ 29,239	\$ 181,005	\$ 57,635	\$ 74,913	\$ 60,456

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, 2015

	Special Revenue			
	2945	2946	2948	2949
	VFD-LoCo Hills	VFD-Otis	VFD-Sun Country	VFD-Queen
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	49,941	140,178	163,587	49,324
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,941</u>	<u>140,178</u>	<u>163,587</u>	<u>49,324</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	46,994	115,188	30,310	52,597
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	13,230	262,621	-
<i>Total expenditures</i>	<u>46,994</u>	<u>128,418</u>	<u>292,931</u>	<u>52,597</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,947</u>	<u>11,760</u>	<u>(129,344)</u>	<u>(3,273)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	(6,749)	(7,087)	(6,373)	(7,806)
<i>Total other financing sources (uses)</i>	<u>(6,749)</u>	<u>(7,087)</u>	<u>(6,373)</u>	<u>(7,806)</u>
<i>Net change in fund balance</i>	(3,802)	4,673	(135,717)	(11,079)
<i>Fund balance - beginning of year</i>	<u>16,253</u>	<u>75,659</u>	<u>395,077</u>	<u>103,077</u>
<i>Fund balance - end of year</i>	<u>\$ 12,451</u>	<u>\$ 80,332</u>	<u>\$ 259,360</u>	<u>\$ 91,998</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2950	2951	2959	2970	2971	2972
VFD-Riverside	VFD-Malaga	VFD-Administration	Atoka Contributions & Donations	Cottonwood Contributions & Donations	Happy Valley Contributions & Donations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
49,324	49,324	73,982	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>49,324</u>	<u>49,324</u>	<u>73,982</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
57,464	46,354	62,280	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>57,464</u>	<u>46,354</u>	<u>62,280</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,140)	2,970	11,702	-	-	-
-	-	-	968	10,151	9,525
-	(4,714)	-	-	-	-
-	(4,714)	-	968	10,151	9,525
(8,140)	(1,744)	11,702	968	10,151	9,525
18,808	28,797	133	-	-	-
<u>\$ 10,668</u>	<u>\$ 27,053</u>	<u>\$ 11,835</u>	<u>\$ 968</u>	<u>\$ 10,151</u>	<u>\$ 9,525</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, 2015

	Special Revenue			
	2973	2974	2975	2976
	Joel Contributions & Donations	La Huerta Contributions & Donations	Loco Hills Contributions & Donations	Otis Contributions & Donations
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	1,000	1,000	-
<i>Total revenues</i>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
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>1,000</u>	<u>1,000</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	24,837	9,485	6,749	7,087
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>24,837</u>	<u>9,485</u>	<u>6,749</u>	<u>7,087</u>
<i>Net change in fund balance</i>	24,837	10,485	7,749	7,087
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 24,837</u>	<u>\$ 10,485</u>	<u>\$ 7,749</u>	<u>\$ 7,087</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2977	2978	2980	5800	7100	7101
Sun Country Contributions & Donations	Queen Contributions & Donations	Malaga Contributions & Donations	Artesia Motor Vehicle	Edward Byrne- Regional VI	Edward Byrne- Region VI ARRA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	68,769	-	-
-	-	-	-	-	-
-	-	1,000	90,740	-	-
-	-	1,000	159,509	-	-
-	-	-	283,050	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	283,050	-	-
-	-	1,000	(123,541)	-	-
6,373	7,806	4,714	165,000	-	-
-	-	-	-	-	-
6,373	7,806	4,714	165,000	-	-
6,373	7,806	5,714	41,459	-	-
-	-	-	104,020	71,355	31,516
\$ 6,373	\$ 7,806	\$ 5,714	\$ 145,479	\$ 71,355	\$ 31,516

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, 2015

	Special Revenue			
	7102	7201	7202	7800
	Region VI Cops Meth Grant	HIDTA	09 HIDTA Recovery Act	FEMA
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	364,011	-	712,872
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Investment income	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>364,011</u>	<u>-</u>	<u>712,872</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	1,338,933
Public safety	-	448,768	-	2,862
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	30,936	-	2,700,542
<i>Total expenditures</i>	<u>-</u>	<u>479,704</u>	<u>-</u>	<u>4,042,337</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(115,693)</u>	<u>-</u>	<u>(3,329,465)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	103,026	-	6,000,000
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>103,026</u>	<u>-</u>	<u>6,000,000</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>(12,667)</u>	<u>-</u>	<u>2,670,535</u>
<i>Fund balance - beginning of year</i>	<u>475</u>	<u>185,303</u>	<u>10,099</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 475</u>	<u>\$ 172,636</u>	<u>\$ 10,099</u>	<u>\$ 2,670,535</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
\$ -	\$ -	\$ -	\$ 373,306
-	-	-	12,725,299
-	-	-	-
-	-	-	60,907
-	-	-	1,103,550
78,000	-	-	2,085,022
-	-	-	1,590,886
-	-	-	-
-	-	-	243,263
2,750	-	-	142,888
<u>80,750</u>	<u>-</u>	<u>-</u>	<u>18,325,121</u>
-	-	-	2,033,711
-	-	-	4,263,943
-	-	-	-
-	-	-	8,651,140
-	-	-	17,228
-	-	-	460,427
-	-	-	71,659
87,526	10,000	69,511	8,440,977
<u>87,526</u>	<u>10,000</u>	<u>69,511</u>	<u>23,939,085</u>
<u>(6,776)</u>	<u>(10,000)</u>	<u>(69,511)</u>	<u>(5,613,964)</u>
-	-	6,170,000	15,779,883
(127,164)	-	-	(768,159)
<u>(127,164)</u>	<u>-</u>	<u>6,170,000</u>	<u>15,011,724</u>
(133,940)	(10,000)	6,100,489	9,397,760
151,049	30,000	316,919	28,496,378
<u>\$ 17,109</u>	<u>\$ 20,000</u>	<u>\$ 6,417,408</u>	<u>\$ 37,894,138</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 250,000	\$ 250,000	\$ 373,306	\$ 123,306
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>250,000</u>	<u>250,000</u>	<u>373,306</u>	<u>123,306</u>
<i>Expenditures</i>				
Current:				
General government	406,537	406,537	67,474	339,063
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>62,469</u>	<u>7,531</u>
<i>Total expenditures</i>	<u>476,537</u>	<u>476,537</u>	<u>129,943</u>	<u>346,594</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(226,537)</u>	<u>(226,537)</u>	<u>243,363</u>	<u>469,900</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	226,537	226,537	-	(226,537)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>226,537</u>	<u>226,537</u>	<u>-</u>	<u>(226,537)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	243,363	243,363
<i>Fund balance - beginning of year</i>	-	-	1,000,199	1,000,199
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,243,562</u>	<u>\$ 1,243,562</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 243,363	
No adjustments to revenues			-	
Adjustments to expenditures for general government			(24,830)	
Net change in fund balance (GAAP basis)			<u>\$ 218,533</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, 2015

	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	8,945	(55)
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>8,945</u>	<u>(55)</u>
<i>Expenditures</i>				
Current:				
General government	5,254	6,986	6,259	727
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,254</u>	<u>6,986</u>	<u>6,259</u>	<u>727</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>3,746</u>	<u>2,014</u>	<u>2,686</u>	<u>672</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,746)	(2,014)	-	2,014
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(3,746)</u>	<u>(2,014)</u>	<u>-</u>	<u>2,014</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	2,686	2,686
<i>Fund balance - beginning of year</i>	-	-	26,588	26,588
<i>Fund balance - end of year</i>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>29,274</u>	\$ <u>29,274</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,686	
Adjustments to revenue for charges for services			(24)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ <u>2,662</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, 2015

	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	93,338	48,338
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>93,338</u>	<u>48,338</u>
<i>Expenditures</i>				
Current:				
General government	96,347	96,347	27,305	69,042
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	29,000	29,000	35,211	(6,211)
<i>Total expenditures</i>	<u>125,347</u>	<u>125,347</u>	<u>62,516</u>	<u>62,831</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(80,347)</u>	<u>(80,347)</u>	<u>30,822</u>	<u>111,169</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	80,347	80,347	-	(80,347)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>80,347</u>	<u>80,347</u>	<u>-</u>	<u>(80,347)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	30,822	30,822
<i>Fund balance - beginning of year</i>	-	-	330,356	330,356
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 361,178	\$ 361,178
Net change in fund balance (non-GAAP budgetary basis)			\$ 30,822	
No adjustment to revenues			-	
Adjustments to expenditures for general government			(585)	
Net change in fund balance (GAAP basis)			\$ 30,237	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	50,000	50,000	51,200	1,200
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>51,200</u>	<u>1,200</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	52,800	52,800	42,070	10,730
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>52,800</u>	<u>52,800</u>	<u>42,070</u>	<u>10,730</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,800)</u>	<u>(2,800)</u>	<u>9,130</u>	<u>11,930</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	2,800	2,800	-	(2,800)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,800</u>	<u>2,800</u>	<u>-</u>	<u>(2,800)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	9,130	9,130
<i>Fund balance - beginning of year</i>	-	-	36,324	36,324
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,454</u>	<u>\$ 45,454</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 9,130	
Adjustments to revenues for state operating grants			1,800	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 10,930</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	2,800	2,800	-	(2,800)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,800</u>	<u>2,800</u>	<u>-</u>	<u>(2,800)</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>2,800</u>	<u>2,800</u>	<u>-</u>	<u>(2,800)</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,800)	(2,800)	-	2,800
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(2,800)</u>	<u>(2,800)</u>	<u>-</u>	<u>2,800</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, 2015

	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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,075,000	2,559,716	2,559,716	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	800,000	1,688,659	1,688,659	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,875,000</u>	<u>4,248,375</u>	<u>4,248,375</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	2,240,880	2,240,880	1,701,422	539,458
Culture and recreation	-	-	-	-
Debt service				
Principle	560,000	560,000	605,139	(45,139)
Interest	-	-	-	-
Capital outlay	927,000	1,400,127	503,728	896,399
<i>Total expenditures</i>	<u>3,727,880</u>	<u>4,201,007</u>	<u>2,810,289</u>	<u>1,390,718</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(852,880)</u>	<u>47,368</u>	<u>1,438,086</u>	<u>1,390,718</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	852,880	(47,368)	-	47,368
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>852,880</u>	<u>(47,368)</u>	<u>-</u>	<u>47,368</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	1,438,086	1,438,086
<i>Fund balance - beginning of year</i>	-	-	3,257,435	3,257,435
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,695,521	\$ 4,695,521
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,438,086	
Adjustments to revenues for charges for services and gross receipts taxes			(726,514)	
Adjustments to expenditures for health and sanitation			(138,484)	
Net change in fund balance (GAAP basis)			\$ 573,088	

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, 2015

	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	26,667	26,667	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>29,000</u>	<u>26,667</u>	<u>26,667</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	51,750	51,183	51,183	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>51,750</u>	<u>51,183</u>	<u>51,183</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(22,750)</u>	<u>(24,516)</u>	<u>(24,516)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	22,750	24,516	-	(24,516)
Operating transfers in (out)	22,750	24,516	24,516	-
<i>Total other financing sources (uses)</i>	<u>45,500</u>	<u>49,032</u>	<u>24,516</u>	<u>(24,516)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>22,750</u>	<u>24,516</u>	<u>-</u>	<u>(24,516)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 22,750</u>	<u>\$ 24,516</u>	<u>\$ -</u>	<u>\$ (24,516)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
Adjustments to expenditures for general government			(567)	
Net change in fund balance (GAAP basis)			<u>\$ (567)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	50,000	50,000	66,324	16,324
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>66,324</u>	<u>16,324</u>
<i>Expenditures</i>				
Current:				
General government	50,000	150,000	142,315	7,685
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>50,000</u>	<u>150,000</u>	<u>142,315</u>	<u>7,685</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(100,000)</u>	<u>(75,991)</u>	<u>24,009</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	100,000	-	(100,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(75,991)</u>	<u>(75,991)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>203,726</u>	<u>203,726</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,735</u>	<u>\$ 127,735</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (75,991)	
Adjustments to revenue for lodgers' tax			(5,417)	
Adjustments to expenditures for general government			(2,820)	
Net change in fund balance (GAAP basis)			<u>\$ (84,228)</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, 2015

	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	-	-	-	-
<i>Total revenues</i>	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	17,529	42,245	14,744	27,501
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>17,529</u>	<u>42,245</u>	<u>14,744</u>	<u>27,501</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(17,379)</u>	<u>(42,095)</u>	<u>(14,744)</u>	<u>27,351</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	17,379	42,095	-	(42,095)
Operating transfers in (out)	17,379	42,095	42,095	-
<i>Total other financing sources (uses)</i>	<u>34,758</u>	<u>84,190</u>	<u>42,095</u>	<u>(42,095)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	17,379	42,095	27,351	(14,744)
<i>Fund balance - beginning of year</i>	-	-	34,590	34,590
<i>Fund balance - end of year</i>	<u>\$ 17,379</u>	<u>\$ 42,095</u>	<u>\$ 61,941</u>	<u>\$ 19,846</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 27,351	
No adjustments to revenues			-	
Adjustments to expenditures for culture and recreation			(2,484)	
Net change in fund balance (GAAP basis)			<u>\$ 24,867</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, 2015

	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	253,283	253,283	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>127,000</u>	<u>253,283</u>	<u>253,283</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	582,000	582,000	496,804	85,196
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>582,000</u>	<u>582,000</u>	<u>496,804</u>	<u>85,196</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(455,000)</u>	<u>(328,717)</u>	<u>(243,521)</u>	<u>85,196</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	455,000	328,717	-	(328,717)
Operating transfers in (out)	455,000	455,000	455,000	-
<i>Total other financing sources (uses)</i>	<u>910,000</u>	<u>783,717</u>	<u>455,000</u>	<u>(328,717)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>455,000</u>	<u>455,000</u>	<u>211,479</u>	<u>(243,521)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,274</u>	<u>16,274</u>
<i>Fund balance - end of year</i>	<u>\$ 455,000</u>	<u>\$ 455,000</u>	<u>\$ 227,753</u>	<u>\$ (227,247)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 211,479	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(47,085)	
Net change in fund balance (GAAP basis)			<u>\$ 164,394</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, 2015

	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	49,199	28,199
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>21,000</u>	<u>21,000</u>	<u>49,199</u>	<u>28,199</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	45,914	45,914	15,718	30,196
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>45,914</u>	<u>45,914</u>	<u>15,718</u>	<u>30,196</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(24,914)</u>	<u>(24,914)</u>	<u>33,481</u>	<u>58,395</u>
<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>	<u>24,914</u>	<u>24,914</u>	<u>-</u>	<u>(24,914)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	33,481	33,481
<i>Fund balance - beginning of year</i>	-	-	131,882	131,882
<i>Fund balance - end of year</i>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>165,363</u>	\$ <u>165,363</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 33,481	
Adjustments to revenue for charges for services			2,279	
Adjustments to expenditures for public safety			(743)	
Net change in fund balance (GAAP basis)			\$ <u>35,017</u>	

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, 2015

	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	200	200	2,099	1,899
Charges for services	38,000	38,000	48,000	10,000
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>38,200</u>	<u>38,200</u>	<u>50,099</u>	<u>11,899</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>38,200</u>	<u>38,200</u>	<u>50,099</u>	<u>11,899</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(38,200)	(38,200)	-	38,200
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(38,200)</u>	<u>(38,200)</u>	<u>-</u>	<u>38,200</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	50,099	50,099
<i>Fund balance - beginning of year</i>	-	-	293,167	293,167
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 343,266	\$ 343,266
Net change in fund balance (non-GAAP budgetary basis)			\$ 50,099	
Adjustments to revenue for charges for services			50	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 50,149</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, 2015

	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>	-	-	72,600	72,600
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,600</u>	<u>\$ 72,600</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-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, 2015

	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, 2015

	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	-	-	-	-
Charges for services	5,000	3,871	3,871	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>3,871</u>	<u>3,871</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	68,762	108,911	88,391	20,520
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>108,911</u>	<u>88,391</u>	<u>20,520</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(63,762)</u>	<u>(105,040)</u>	<u>(84,520)</u>	<u>20,520</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	63,762	105,040	-	(105,040)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>63,762</u>	<u>105,040</u>	<u>-</u>	<u>(105,040)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(84,520)	(84,520)
<i>Fund balance - beginning of year</i>	-	-	377,027	377,027
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,507</u>	<u>\$ 292,507</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (84,520)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (84,520)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	4,500,000	5,472,896	5,472,896	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Refunds and recoveries	-	-	147,203	147,203
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>4,500,000</u>	<u>5,472,896</u>	<u>5,620,099</u>	<u>147,203</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	5,550,000	6,091,371	6,091,371	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>5,550,000</u>	<u>6,091,371</u>	<u>6,091,371</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,050,000)</u>	<u>(618,475)</u>	<u>(471,272)</u>	<u>147,203</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,050,000	618,475	-	(618,475)
Operating transfers in (out)	1,200,000	1,200,000	1,200,000	-
<i>Total other financing sources (uses)</i>	<u>2,250,000</u>	<u>1,818,475</u>	<u>1,200,000</u>	<u>(618,475)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>1,200,000</u>	<u>1,200,000</u>	<u>728,728</u>	<u>(471,272)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,914,336</u>	<u>3,914,336</u>
<i>Fund balance - end of year</i>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 4,643,064</u>	<u>\$ 3,443,064</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 728,728	
Adjustments to revenue for gasoline taxes and refunds and recoveries			(49,891)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 678,837</u>	

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, 2015

	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	374,208	374,208	196,190	178,018
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>374,208</u>	<u>374,208</u>	<u>196,190</u>	<u>178,018</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(374,208)</u>	<u>(374,208)</u>	<u>(196,190)</u>	<u>178,018</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	374,208	374,208	-	(374,208)
Operating transfers in (out)	194,208	194,208	194,208	-
<i>Total other financing sources (uses)</i>	<u>568,416</u>	<u>568,416</u>	<u>194,208</u>	<u>(374,208)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>194,208</u>	<u>194,208</u>	<u>(1,982)</u>	<u>(196,190)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>895,160</u>	<u>895,160</u>
<i>Fund balance - end of year</i>	<u>\$ 194,208</u>	<u>\$ 194,208</u>	<u>\$ 893,178</u>	<u>\$ 698,970</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,982)	
No adjustments to revenue			-	
Adjustments to expenditures for health and sanitation			2,423	
Net change in fund balance (GAAP basis)			<u>\$ 441</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, 2015

	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	31,590	11,060	11,060	-
<i>Total revenues</i>	<u>31,590</u>	<u>11,060</u>	<u>11,060</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	816,633	796,103	574,913	221,190
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>816,633</u>	<u>796,103</u>	<u>574,913</u>	<u>221,190</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(785,043)</u>	<u>(785,043)</u>	<u>(563,853)</u>	<u>221,190</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	785,043	785,043	-	(785,043)
Operating transfers in (out)	785,043	785,043	785,043	-
<i>Total other financing sources (uses)</i>	<u>1,570,086</u>	<u>1,570,086</u>	<u>785,043</u>	<u>(785,043)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>785,043</u>	<u>785,043</u>	<u>221,190</u>	<u>(563,853)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>167,697</u>	<u>167,697</u>
<i>Fund balance - end of year</i>	<u>\$ 785,043</u>	<u>\$ 785,043</u>	<u>\$ 388,887</u>	<u>\$ (396,156)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 221,190	
No adjustments to revenues			-	
Adjustments to expenditures for public safety and capital outlay			(13,720)	
Net change in fund balance (GAAP basis)			<u>\$ 207,470</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, 2015

	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	5,000	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</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>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(5,000)	-	5,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>44,605</u>	<u>44,605</u>
<i>Fund balance - end of year</i>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 49,605</u>	<u>\$ 49,605</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, 2015

	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)	-	29,671	-	(29,671)
Operating transfers in (out)	-	(29,671)	(29,671)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(29,671)</u>	<u>(29,671)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(29,671)</u>	<u>(29,671)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>29,671</u>	<u>29,671</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (29,671)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (29,671)</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, 2015

	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, 2015

	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	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	9,700	175	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>175</u>	<u>175</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(175)</u>	<u>(175)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	175	-	(175)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>175</u>	<u>-</u>	<u>(175)</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>175</u>	<u>175</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (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, 2015

	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	475,527	531,089	492,056	(39,033)
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	12,500	12,500	16,003	3,503
<i>Total revenues</i>	<u>488,027</u>	<u>543,589</u>	<u>508,059</u>	<u>(35,530)</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	462,632	553,869	494,544	59,325
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>462,632</u>	<u>553,869</u>	<u>494,544</u>	<u>59,325</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>25,395</u>	<u>(10,280)</u>	<u>13,515</u>	<u>23,795</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(25,395)	10,280	-	(10,280)
Operating transfers in (out)	-	18,021	18,021	-
<i>Total other financing sources (uses)</i>	<u>(25,395)</u>	<u>28,301</u>	<u>18,021</u>	<u>(10,280)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	18,021	31,536	13,515
<i>Fund balance - beginning of year</i>	-	-	4,718	4,718
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 18,021</u>	<u>\$ 36,254</u>	<u>\$ 18,233</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 31,536	
Adjustments to revenue for state operating grants			1,584	
Adjustments to expenditures for health and sanitation			(1,644)	
Net change in fund balance (GAAP basis)			<u>\$ 31,476</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	10,000	15,939	19,335	3,396
<i>Total revenues</i>	<u>10,000</u>	<u>15,939</u>	<u>19,335</u>	<u>3,396</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	10,000	15,939	15,433	506
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>15,939</u>	<u>15,433</u>	<u>506</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,902</u>	<u>3,902</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>3,902</u>	<u>3,902</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>13,887</u>	<u>13,887</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,789</u>	<u>\$ 17,789</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,902	
No adjustments to revenues			-	
Adjustments to expenditures for health and sanitation			(5,676)	
Net change in fund balance (GAAP basis)			<u>\$ (1,774)</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, 2015

	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	-	13,031	44,488	31,457
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>13,031</u>	<u>44,488</u>	<u>31,457</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	13,031	13,031	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>13,031</u>	<u>13,031</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>31,457</u>	<u>31,457</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>31,457</u>	<u>31,457</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,459</u>	<u>\$ 31,459</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 31,457	
Adjustments to revenues for state operating grants			(31,457)	
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-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, 2015

	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	-	-	-	-
<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)	-	9,749	-	(9,749)
Operating transfers in (out)	-	(9,749)	(9,749)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(9,749)</u>	<u>(9,749)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(9,749)	(9,749)
<i>Fund balance - beginning of year</i>	-	-	9,749	9,749
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,749)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (9,749)</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, 2015

	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	19,000	3,890	3,890	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>19,000</u>	<u>3,890</u>	<u>3,890</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	19,000	9,089	9,089	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>19,000</u>	<u>9,089</u>	<u>9,089</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,199)</u>	<u>(5,199)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,199	-	(5,199)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,199</u>	<u>-</u>	<u>(5,199)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(5,199)</u>	<u>(5,199)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>11,676</u>	<u>11,676</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,477</u>	<u>\$ 6,477</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,199)	
Adjustments to revenue for state operating grants			5,200	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1</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, 2015

	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)	-	8,272	-	(8,272)
Operating transfers in (out)	-	(8,272)	(8,272)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(8,272)</u>	<u>(8,272)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(8,272)</u>	<u>(8,272)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>27,625</u>	<u>27,625</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,353</u>	<u>\$ 19,353</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (8,272)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (8,272)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	170,044	30,044
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>140,000</u>	<u>140,000</u>	<u>170,044</u>	<u>30,044</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	94,000	99,319	53,737	45,582
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>150,000</u>	<u>300,655</u>	<u>290,036</u>	<u>10,619</u>
<i>Total expenditures</i>	<u>244,000</u>	<u>399,974</u>	<u>343,773</u>	<u>56,201</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(104,000)</u>	<u>(259,974)</u>	<u>(173,729)</u>	<u>86,245</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	104,000	256,109	-	(256,109)
Operating transfers in (out)	<u>-</u>	<u>3,865</u>	<u>3,865</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>104,000</u>	<u>259,974</u>	<u>3,865</u>	<u>(256,109)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(169,864)</u>	<u>(169,864)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>379,486</u>	<u>379,486</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,622</u>	<u>\$ 209,622</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (169,864)	
Adjustment to revenue for gross receipt taxes			(6,339)	
Adjustment to expenditures for capital outlay			43,789	
Net change in fund balance (GAAP basis)			<u>\$ (132,414)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	107,819	20,351	87,468
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	50,000	50,000	-	50,000
<i>Total expenditures</i>	<u>152,500</u>	<u>157,819</u>	<u>20,351</u>	<u>137,468</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(12,500)</u>	<u>(17,819)</u>	<u>146,884</u>	<u>164,703</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	12,500	13,954	-	(13,954)
Operating transfers in (out)	-	3,865	3,865	-
<i>Total other financing sources (uses)</i>	<u>12,500</u>	<u>17,819</u>	<u>3,865</u>	<u>(13,954)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	150,749	150,749
<i>Fund balance - beginning of year</i>	-	-	706,781	706,781
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 857,530</u>	<u>\$ 857,530</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 150,749	
Adjustments to revenue for gross receipt taxes			(6,339)	
Adjustments to expenditures for public safety			(3,236)	
Net change in fund balance (GAAP basis)			<u>\$ 141,174</u>	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	111,046	15,370	95,676
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	852,326	1,472,326	1,347,144	125,182
<i>Total expenditures</i>	<u>954,826</u>	<u>1,583,372</u>	<u>1,362,514</u>	<u>220,858</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(814,826)</u>	<u>(1,443,372)</u>	<u>(1,195,279)</u>	<u>248,093</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	814,826	1,436,282	-	(1,436,282)
Operating transfers in (out)	-	7,090	7,090	-
<i>Total other financing sources (uses)</i>	<u>814,826</u>	<u>1,443,372</u>	<u>7,090</u>	<u>(1,436,282)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(1,188,189)</u>	<u>(1,188,189)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,558,971</u>	<u>1,558,971</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,782</u>	<u>\$ 370,782</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,188,189)	
Adjustments to revenue for gross receipt taxes			(6,339)	
Adjustments to expenditures for public safety			(1,281)	
Net change in fund balance (GAAP basis)			<u>\$ (1,195,809)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	111,044	30,270	80,774
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>465,001</u>	<u>465,001</u>	<u>415,881</u>	<u>49,120</u>
<i>Total expenditures</i>	<u>567,501</u>	<u>576,045</u>	<u>446,151</u>	<u>129,894</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(427,501)</u>	<u>(436,045)</u>	<u>(278,916)</u>	<u>157,129</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	427,501	428,956	-	(428,956)
Operating transfers in (out)	-	7,089	7,089	-
<i>Total other financing sources (uses)</i>	<u>427,501</u>	<u>436,045</u>	<u>7,089</u>	<u>(428,956)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(271,827)	(271,827)
<i>Fund balance - beginning of year</i>	-	-	691,391	691,391
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419,564</u>	<u>\$ 419,564</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (271,827)	
Adjustments to revenue for gross receipt taxes			109,469	
Adjustments to expenditures for public safety			(129,981)	
Net change in fund balance (GAAP basis)			<u>\$ (292,339)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	111,045	12,659	98,386
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	14,121	(14,121)
<i>Total expenditures</i>	<u>102,500</u>	<u>111,045</u>	<u>26,780</u>	<u>84,265</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>37,500</u>	<u>28,955</u>	<u>140,455</u>	<u>111,500</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(37,500)	(36,045)	-	36,045
Operating transfers in (out)	-	7,090	7,090	-
<i>Total other financing sources (uses)</i>	<u>(37,500)</u>	<u>(28,955)</u>	<u>7,090</u>	<u>36,045</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	147,545	147,545
<i>Fund balance - beginning of year</i>	-	-	299,033	299,033
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 446,578</u>	<u>\$ 446,578</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 147,545	
Adjustments to revenue for gross receipt taxes			(6,339)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 141,206</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	107,819	136,514	(28,695)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	180,000	230,000	8,420	221,580
<i>Total expenditures</i>	<u>282,500</u>	<u>337,819</u>	<u>144,934</u>	<u>192,885</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(142,500)</u>	<u>(197,819)</u>	<u>22,301</u>	<u>220,120</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	142,500	193,954	-	(193,954)
Operating transfers in (out)	-	3,865	3,865	-
<i>Total other financing sources (uses)</i>	<u>142,500</u>	<u>197,819</u>	<u>3,865</u>	<u>(193,954)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	26,166	26,166
<i>Fund balance - beginning of year</i>	-	-	344,624	344,624
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,790</u>	<u>\$ 370,790</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 26,166	
Adjustments to revenue for gross receipt taxes			(6,340)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 19,826</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,388	27,388
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>140,000</u>	<u>140,000</u>	<u>167,388</u>	<u>27,388</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	111,045	31,069	79,976
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>369,804</u>	<u>579,804</u>	<u>547,194</u>	<u>32,610</u>
<i>Total expenditures</i>	<u>472,304</u>	<u>690,849</u>	<u>578,263</u>	<u>112,586</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(332,304)</u>	<u>(550,849)</u>	<u>(410,875)</u>	<u>139,974</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	332,304	243,759	-	(243,759)
Operating transfers in (out)	<u>-</u>	<u>307,090</u>	<u>307,090</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>332,304</u>	<u>550,849</u>	<u>307,090</u>	<u>(243,759)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(103,785)	(103,785)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>550,165</u>	<u>550,165</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 446,380</u>	<u>\$ 446,380</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (103,785)	
Adjustments to revenue for gross receipt taxes			(6,340)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (110,125)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>	140,000	140,000	167,235	27,235
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	107,819	13,230	94,589
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	67,280	67,280	67,280	-
<i>Total expenditures</i>	169,780	175,099	80,510	94,589
<i>Excess (deficiency) of revenues over expenditures</i>	(29,780)	(35,099)	86,725	121,824
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	29,780	31,234	-	(31,234)
Operating transfers in (out)	-	3,865	3,865	-
<i>Total other financing sources (uses)</i>	29,780	35,099	3,865	(31,234)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	90,590	90,590
<i>Fund balance - beginning of year</i>	-	-	373,420	373,420
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 464,010	\$ 464,010
Net change in fund balance (non-GAAP budgetary basis)			\$ 90,590	
Adjustments to revenue for gross receipt taxes			(6,339)	
Adjustments to expenditures for public safety			(3,142)	
Net change in fund balance (GAAP basis)			\$ 81,109	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	168,510	28,510
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>	140,000	140,000	168,510	28,510
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	107,819	25,569	82,250
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	102,500	107,819	25,569	82,250
<i>Excess (deficiency) of revenues over expenditures</i>	37,500	32,181	142,941	110,760
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(37,500)	(36,046)	-	36,046
Operating transfers in (out)	-	3,865	3,865	-
<i>Total other financing sources (uses)</i>	(37,500)	(32,181)	3,865	36,046
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	146,806	146,806
<i>Fund balance - beginning of year</i>	-	-	417,680	417,680
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 564,486	\$ 564,486
Net change in fund balance (non-GAAP budgetary basis)			\$ 146,806	
Adjustments to revenue for gross receipt taxes			(6,340)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 140,466	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,235	27,235
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>140,000</u>	<u>140,000</u>	<u>167,235</u>	<u>27,235</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	92,500	97,819	21,994	75,825
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	462,434	812,434	650,139	162,295
<i>Total expenditures</i>	<u>554,934</u>	<u>910,253</u>	<u>672,133</u>	<u>238,120</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(414,934)</u>	<u>(770,253)</u>	<u>(504,898)</u>	<u>265,355</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	414,934	766,388	-	(766,388)
Operating transfers in (out)	-	3,865	3,865	-
<i>Total other financing sources (uses)</i>	<u>414,934</u>	<u>770,253</u>	<u>3,865</u>	<u>(766,388)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(501,033)	(501,033)
<i>Fund balance - beginning of year</i>	-	-	1,152,587	1,152,587
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 651,554</u>	<u>\$ 651,554</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (501,033)	
Adjustments to revenue for gross receipt taxes			(6,338)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (507,371)</u>	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	140,000	140,000	167,535	27,535
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>140,000</u>	<u>140,000</u>	<u>167,535</u>	<u>27,535</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	102,500	111,044	44,630	66,414
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	800,000	769,708	30,292
<i>Total expenditures</i>	<u>102,500</u>	<u>911,044</u>	<u>814,338</u>	<u>96,706</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>37,500</u>	<u>(771,044)</u>	<u>(646,803)</u>	<u>124,241</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(37,500)	763,955	-	(763,955)
Operating transfers in (out)	-	7,089	7,089	-
<i>Total other financing sources (uses)</i>	<u>(37,500)</u>	<u>771,044</u>	<u>7,089</u>	<u>(763,955)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(639,714)	(639,714)
<i>Fund balance - beginning of year</i>	-	-	1,125,454	1,125,454
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 485,740	\$ 485,740
Net change in fund balance (non-GAAP budgetary basis)			\$ (639,714)	
Adjustments to revenue for gross receipt taxes			(6,339)	
Adjustments to expenditures for public safety			(5,018)	
Net change in fund balance (GAAP basis)			\$ (651,071)	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	70,000	70,000	83,618	13,618
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>	70,000	70,000	83,618	13,618
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	50,000	31,941	18,059
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	50,000	50,000	31,941	18,059
<i>Excess (deficiency) of revenues over expenditures</i>	20,000	20,000	51,677	31,677
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(20,000)	(20,000)	-	20,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(20,000)	(20,000)	-	20,000
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	51,677	51,677
<i>Fund balance - beginning of year</i>	-	-	240,553	240,553
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 292,230	\$ 292,230
Net change in fund balance (non-GAAP budgetary basis)			\$ 51,677	
Adjustments to revenue for gross receipt taxes			(3,170)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 48,507	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	70,000	70,000	83,618	13,618
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>70,000</u>	<u>70,000</u>	<u>83,618</u>	<u>13,618</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	50,000	-	50,000
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>-</u>	<u>50,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>83,618</u>	<u>63,618</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(20,000)	(20,000)	-	20,000
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	83,618	83,618
<i>Fund balance - beginning of year</i>	-	-	320,648	320,648
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,266</u>	<u>\$ 404,266</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 83,618	
Adjustments to revenue for gross receipt taxes			(3,170)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 80,448</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,650,000	2,650,000	3,010,234	360,234
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	6,000	6,000	5,500	(500)
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	2,656,000	2,656,000	3,015,734	359,734
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	357,382	1,022,382	935,511	86,871
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	220,775	220,775	-
<i>Total expenditures</i>	357,382	1,243,157	1,156,286	86,871
<i>Excess (deficiency) of revenues over expenditures</i>	2,298,618	1,412,843	1,859,448	446,605
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,298,618)	(1,054,205)	-	1,054,205
Operating transfers in (out)	-	(358,638)	(358,638)	-
<i>Total other financing sources (uses)</i>	(2,298,618)	(1,412,843)	(358,638)	1,054,205
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	1,500,810	1,500,810
<i>Fund balance - beginning of year</i>	-	-	3,442,852	3,442,852
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 4,943,662	\$ 4,943,662
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,500,810	
Adjustments to revenue for charges for services and gross receipt taxes			(115,609)	
Adjustments to expenditures for public safety			(3,522)	
Net change in fund balance (GAAP basis)			\$ 1,381,679	

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, 2015

	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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	90,000	90,000	106,039	16,039
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>	90,000	90,000	106,039	16,039
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	85,405	85,405	69,333	16,072
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	38,432	38,432	-
<i>Total expenditures</i>	85,405	123,837	107,765	16,072
<i>Excess (deficiency) of revenues over expenditures</i>	4,595	(33,837)	(1,726)	32,111
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(4,595)	4,166	-	(4,166)
Operating transfers in (out)	-	29,671	29,671	-
<i>Total other financing sources (uses)</i>	(4,595)	33,837	29,671	(4,166)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	27,945	27,945
<i>Fund balance - beginning of year</i>	-	-	102,850	102,850
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 130,795	\$ 130,795
Net change in fund balance (non-GAAP budgetary basis)			\$ 27,945	
Adjustments to revenue for gross receipt taxes			(3,881)	
Adjustments to expenditures for public safety			(4,776)	
Net change in fund balance (GAAP basis)			\$ 19,288	

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, 2015

	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	-	6,773	6,773	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>6,773</u>	<u>6,773</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(6,773)</u>	<u>(6,773)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	6,773	-	(6,773)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,773</u>	<u>-</u>	<u>(6,773)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(6,773)	(6,773)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,773</u>	<u>6,773</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (6,773)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (6,773)</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, 2015

	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	-	868	868	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>868</u>	<u>868</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(868)</u>	<u>(868)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	868	-	(868)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>868</u>	<u>-</u>	<u>(868)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(868)</u>	<u>(868)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>868</u>	<u>868</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (868)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (868)</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, 2015

	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	-	211	211	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>211</u>	<u>211</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(211)</u>	<u>(211)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	211	-	(211)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>211</u>	<u>-</u>	<u>(211)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(211)	(211)
<i>Fund balance - beginning of year</i>	-	-	211	211
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (211)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (211)</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, 2015

	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	-	533	533	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>533</u>	<u>533</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(533)</u>	<u>(533)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	533	-	(533)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>533</u>	<u>-</u>	<u>(533)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(533)	(533)
<i>Fund balance - beginning of year</i>	-	-	533	533
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	2,217	2,217	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,217</u>	<u>2,217</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,217)</u>	<u>(2,217)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,217	-	(2,217)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,217</u>	<u>-</u>	<u>(2,217)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(2,217)</u>	<u>(2,217)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,217</u>	<u>2,217</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,217)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (2,217)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,462	5,462	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,462</u>	<u>5,462</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,462)</u>	<u>(5,462)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,462	-	(5,462)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,462</u>	<u>-</u>	<u>(5,462)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(5,462)</u>	<u>(5,462)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,462</u>	<u>5,462</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (5,462)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			1	
Net change in fund balance (GAAP basis)			<u>\$ (5,461)</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, 2015

	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	-	3,962	3,962	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,962</u>	<u>3,962</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(3,962)</u>	<u>(3,962)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	3,962	-	(3,962)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>3,962</u>	<u>-</u>	<u>(3,962)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(3,962)	(3,962)
<i>Fund balance - beginning of year</i>	-	-	3,962	3,962
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,962)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (3,962)</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, 2015

	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	-	9,469	9,469	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>9,469</u>	<u>9,469</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(9,469)</u>	<u>(9,469)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	9,469	-	(9,469)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>9,469</u>	<u>-</u>	<u>(9,469)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(9,469)</u>	<u>(9,469)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,469</u>	<u>9,469</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,469)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (9,469)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	1,310	1,310	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>1,310</u>	<u>1,310</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(1,310)</u>	<u>(1,310)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,310	-	(1,310)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,310</u>	<u>-</u>	<u>(1,310)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(1,310)	(1,310)
<i>Fund balance - beginning of year</i>	-	-	1,310	1,310
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (1,310)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,310)</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, 2015

	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	-	148	148	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>148</u>	<u>148</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(148)</u>	<u>(148)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	148	-	(148)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>148</u>	<u>-</u>	<u>(148)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(148)	(148)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>148</u>	<u>148</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (148)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (148)</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, 2015

	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	156,634	156,634	163,540	6,906
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>156,634</u>	<u>156,634</u>	<u>163,540</u>	<u>6,906</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	156,634	198,634	150,863	47,771
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	9,500	(9,500)
<i>Total expenditures</i>	<u>156,634</u>	<u>198,634</u>	<u>160,363</u>	<u>38,271</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(42,000)</u>	<u>3,177</u>	<u>45,177</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	42,968	-	(42,968)
Operating transfers in (out)	-	(968)	(968)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>42,000</u>	<u>(968)</u>	<u>(42,968)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>2,209</u>	<u>2,209</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>37,013</u>	<u>37,013</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,222</u>	<u>\$ 39,222</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,209	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(9,983)	
Net change in fund balance (GAAP basis)			<u>\$ (7,774)</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, 2015

	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	156,634	156,634	163,646	7,012
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>156,634</u>	<u>156,634</u>	<u>163,646</u>	<u>7,012</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	156,334	156,334	117,221	39,113
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	12,448	(12,448)
<i>Total expenditures</i>	<u>156,334</u>	<u>156,334</u>	<u>129,669</u>	<u>26,665</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>300</u>	<u>300</u>	<u>33,977</u>	<u>33,677</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(300)	9,851	-	(9,851)
Operating transfers in (out)	-	(10,151)	(10,151)	-
<i>Total other financing sources (uses)</i>	<u>(300)</u>	<u>(300)</u>	<u>(10,151)</u>	<u>(9,851)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	23,826	23,826
<i>Fund balance - beginning of year</i>	-	-	163,069	163,069
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,895</u>	<u>\$ 186,895</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 23,826	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(5,891)	
Net change in fund balance (GAAP basis)			<u>\$ 17,935</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, 2015

	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	97,719	97,719	100,050	2,331
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>97,719</u>	<u>97,719</u>	<u>100,050</u>	<u>2,331</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	95,719	95,719	80,620	15,099
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>95,719</u>	<u>95,719</u>	<u>80,620</u>	<u>15,099</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>19,430</u>	<u>17,430</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,000)	7,525	-	(7,525)
Operating transfers in (out)	-	(9,525)	(9,525)	-
<i>Total other financing sources (uses)</i>	<u>(2,000)</u>	<u>(2,000)</u>	<u>(9,525)</u>	<u>(7,525)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	9,905	9,905
<i>Fund balance - beginning of year</i>	-	-	49,190	49,190
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,095</u>	<u>\$ 59,095</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 9,905	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(1,461)	
Net change in fund balance (GAAP basis)			<u>\$ 8,444</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, 2015

	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	262,296	262,296	273,862	11,566
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>262,296</u>	<u>262,296</u>	<u>273,862</u>	<u>11,566</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	262,296	262,296	172,078	90,218
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	73,010	153,010	166,224	(13,214)
<i>Total expenditures</i>	<u>335,306</u>	<u>415,306</u>	<u>338,302</u>	<u>77,004</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(73,010)</u>	<u>(153,010)</u>	<u>(64,440)</u>	<u>88,570</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	73,010	177,847	-	(177,847)
Operating transfers in (out)	-	(24,837)	(24,837)	-
<i>Total other financing sources (uses)</i>	<u>73,010</u>	<u>153,010</u>	<u>(24,837)</u>	<u>(177,847)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(89,277)	(89,277)
<i>Fund balance - beginning of year</i>	-	-	172,582	172,582
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,305</u>	<u>\$ 83,305</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (89,277)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(8,392)	
Net change in fund balance (GAAP basis)			<u>\$ (97,669)</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, 2015

	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	149,174	149,174	156,502	7,328
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>149,174</u>	<u>149,174</u>	<u>156,502</u>	<u>7,328</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	149,174	149,174	167,553	(18,379)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	88,856	88,856	49,900	38,956
<i>Total expenditures</i>	<u>238,030</u>	<u>238,030</u>	<u>217,453</u>	<u>20,577</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(88,856)</u>	<u>(88,856)</u>	<u>(60,951)</u>	<u>27,905</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	88,856	98,341	-	(98,341)
Operating transfers in (out)	-	(9,485)	(9,485)	-
<i>Total other financing sources (uses)</i>	<u>88,856</u>	<u>88,856</u>	<u>(9,485)</u>	<u>(98,341)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(70,436)	(70,436)
<i>Fund balance - beginning of year</i>	-	-	133,864	133,864
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,428</u>	<u>\$ 63,428</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (70,436)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(2,972)	
Net change in fund balance (GAAP basis)			<u>\$ (73,408)</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, 2015

	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	47,241	47,241	49,941	2,700
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>47,241</u>	<u>47,241</u>	<u>49,941</u>	<u>2,700</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	47,241	53,241	46,064	7,177
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>47,241</u>	<u>53,241</u>	<u>46,064</u>	<u>7,177</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(6,000)</u>	<u>3,877</u>	<u>9,877</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	12,749	-	(12,749)
Operating transfers in (out)	-	(6,749)	(6,749)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,000</u>	<u>(6,749)</u>	<u>(12,749)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(2,872)</u>	<u>(2,872)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,254</u>	<u>16,254</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,382</u>	<u>\$ 13,382</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,872)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(930)	
Net change in fund balance (GAAP basis)			<u>\$ (3,802)</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, 2015

	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	134,258	134,258	140,178	5,920
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>134,258</u>	<u>134,258</u>	<u>140,178</u>	<u>5,920</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	134,258	134,258	109,184	25,074
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	13,230	(13,230)
<i>Total expenditures</i>	<u>134,258</u>	<u>134,258</u>	<u>122,414</u>	<u>11,844</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>17,764</u>	<u>17,764</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	7,087	-	(7,087)
Operating transfers in (out)	-	(7,087)	(7,087)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(7,087)</u>	<u>(7,087)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>10,677</u>	<u>10,677</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>75,659</u>	<u>75,659</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,336</u>	<u>\$ 86,336</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 10,677	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(6,004)	
Net change in fund balance (GAAP basis)			<u>\$ 4,673</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, 2015

	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	156,634	156,634	163,587	6,953
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>156,634</u>	<u>156,634</u>	<u>163,587</u>	<u>6,953</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	156,634	156,634	28,586	128,048
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	262,621	262,621	262,621	-
<i>Total expenditures</i>	<u>419,255</u>	<u>419,255</u>	<u>291,207</u>	<u>128,048</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(262,621)</u>	<u>(262,621)</u>	<u>(127,620)</u>	<u>135,001</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	262,621	268,994	-	(268,994)
Operating transfers in (out)	-	(6,373)	(6,373)	-
<i>Total other financing sources (uses)</i>	<u>262,621</u>	<u>262,621</u>	<u>(6,373)</u>	<u>(268,994)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(133,993)	(133,993)
<i>Fund balance - beginning of year</i>	-	-	395,077	395,077
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 261,084</u>	<u>\$ 261,084</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (133,993)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(1,724)	
Net change in fund balance (GAAP basis)			<u>\$ (135,717)</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, 2015

	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	47,241	47,241	49,324	2,083
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>47,241</u>	<u>47,241</u>	<u>49,324</u>	<u>2,083</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	47,241	47,241	49,415	(2,174)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	94,458	94,458	-	94,458
<i>Total expenditures</i>	<u>141,699</u>	<u>141,699</u>	<u>49,415</u>	<u>92,284</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(94,458)</u>	<u>(94,458)</u>	<u>(91)</u>	<u>94,367</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	94,458	102,264	-	(102,264)
Operating transfers in (out)	-	(7,806)	(7,806)	-
<i>Total other financing sources (uses)</i>	<u>94,458</u>	<u>94,458</u>	<u>(7,806)</u>	<u>(102,264)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(7,897)	(7,897)
<i>Fund balance - beginning of year</i>	-	-	103,076	103,076
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,179</u>	<u>\$ 95,179</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (7,897)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(3,182)	
Net change in fund balance (GAAP basis)			<u>\$ (11,079)</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, 2015

	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	47,241	47,241	49,324	2,083
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>47,241</u>	<u>47,241</u>	<u>49,324</u>	<u>2,083</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	47,241	53,241	51,628	1,613
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>47,241</u>	<u>53,241</u>	<u>51,628</u>	<u>1,613</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(6,000)</u>	<u>(2,304)</u>	<u>3,696</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	6,000	-	(6,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(2,304)</u>	<u>(2,304)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>18,808</u>	<u>18,808</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,504</u>	<u>\$ 16,504</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,304)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(5,836)	
Net change in fund balance (GAAP basis)			<u>\$ (8,140)</u>	

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, 2015

	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	47,241	47,241	49,324	2,083
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>47,241</u>	<u>47,241</u>	<u>49,324</u>	<u>2,083</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	47,241	54,241	42,715	11,526
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>47,241</u>	<u>54,241</u>	<u>42,715</u>	<u>11,526</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(7,000)</u>	<u>6,609</u>	<u>13,609</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	11,714	-	(11,714)
Operating transfers in (out)	-	(4,714)	(4,714)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>7,000</u>	<u>(4,714)</u>	<u>(11,714)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>1,895</u>	<u>1,895</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>28,798</u>	<u>28,798</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,693</u>	<u>\$ 30,693</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,895	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(3,639)	
Net change in fund balance (GAAP basis)			<u>\$ (1,744)</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, 2015

	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	70,858	70,858	73,982	3,124
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>70,858</u>	<u>70,858</u>	<u>73,982</u>	<u>3,124</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	70,858	70,858	58,201	12,657
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>70,858</u>	<u>70,858</u>	<u>58,201</u>	<u>12,657</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>15,781</u>	<u>15,781</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>15,781</u>	<u>15,781</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>132</u>	<u>132</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,913</u>	<u>\$ 15,913</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 15,781	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(4,079)	
Net change in fund balance (GAAP basis)			<u>\$ 11,702</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-68

Eddy County

Atoka Contributions & Donations Special Revenue Fund - "2970"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2015

	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)	-	(968)	-	968
Operating transfers in (out)	-	968	968	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>968</u>	<u>968</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>968</u>	<u>968</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>\$ 968</u>	<u>\$ 968</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 968	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 968</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-69

Eddy County

Cottonwood Contributions & Donations Special Revenue Fund - "2971"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	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)	-	(10,151)	-	10,151
Operating transfers in (out)	-	10,151	10,151	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>10,151</u>	<u>10,151</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>10,151</u>	<u>10,151</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,151</u>	<u>\$ 10,151</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 10,151	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 10,151</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-70

Eddy County

Happy Valley Contributions & Donations Special Revenue Fund - "2972"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	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)	-	(9,525)	-	9,525
Operating transfers in (out)	-	9,525	9,525	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>9,525</u>	<u>9,525</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>9,525</u>	<u>9,525</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>\$ 9,525</u>	<u>\$ 9,525</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 9,525	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 9,525</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-71

Eddy County

Joel Contributions & Donations Special Revenue Fund - "2973"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2015

	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)	-	(24,837)	-	24,837
Operating transfers in (out)	-	24,837	24,837	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>24,837</u>	<u>24,837</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>24,837</u>	<u>24,837</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,837</u>	<u>\$ 24,837</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 24,837	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 24,837</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-72

Eddy County

La Huerta Contributions & Donations Special Revenue Fund - "2974"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	1,000	1,000
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</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>1,000</u>	<u>1,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(9,485)	-	9,485
Operating transfers in (out)	-	9,485	9,485	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>9,485</u>	<u>9,485</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>10,485</u>	<u>10,485</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,485</u>	<u>\$ 10,485</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 10,485	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 10,485</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-73

Eddy County

Loco Hills Contributions & Donations Special Revenue Fund - "2975"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	1,000	1,000
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</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>1,000</u>	<u>1,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(6,749)	-	6,749
Operating transfers in (out)	-	6,749	6,749	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>6,749</u>	<u>6,749</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>7,749</u>	<u>7,749</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,749</u>	<u>\$ 7,749</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,749	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 7,749</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-74

Eddy County

Otis Contributions & Donations Special Revenue Fund - "2976"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
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>	-	-	-	-
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(7,087)	-	7,087
Operating transfers in (out)	-	7,087	7,087	-
<i>Total other financing sources (uses)</i>	-	-	7,087	7,087
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	7,087	7,087
<i>Fund balance - beginning of year</i>	-	-	-	-
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 7,087	\$ 7,087
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,087	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 7,087	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-75

Eddy County

Sun Country Contributions & Donations Special Revenue Fund - "2977"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	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)	-	(6,373)	-	6,373
Operating transfers in (out)	-	6,373	6,373	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>6,373</u>	<u>6,373</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>6,373</u>	<u>6,373</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,373</u>	<u>\$ 6,373</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,373	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,373</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-76

Eddy County

Queen Contributions & Donations Special Revenue Fund - "2978"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	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)	-	(7,806)	-	7,806
Operating transfers in (out)	-	7,806	7,806	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>7,806</u>	<u>7,806</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>7,806</u>	<u>7,806</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>\$ 7,806</u>	<u>\$ 7,806</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,806	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 7,806</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-77

Eddy County

Malaga Contributions & Donations Special Revenue Fund - "2980"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	1,000	1,000
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</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>1,000</u>	<u>1,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(4,714)	-	4,714
Operating transfers in (out)	-	4,714	4,714	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>4,714</u>	<u>4,714</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>5,714</u>	<u>5,714</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,714</u>	<u>\$ 5,714</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,714	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 5,714</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-78

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, 2015

	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	110,000	69,567	69,567	-
Licenses and fees	-	-	-	-
Miscellaneous	115,400	103,088	103,150	62
<i>Total revenues</i>	<u>225,400</u>	<u>172,655</u>	<u>172,717</u>	<u>62</u>
<i>Expenditures</i>				
Current:				
General government	386,657	333,912	282,421	51,491
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>386,657</u>	<u>333,912</u>	<u>282,421</u>	<u>51,491</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(161,257)</u>	<u>(161,257)</u>	<u>(109,704)</u>	<u>51,553</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,743)	(3,743)	-	3,743
Operating transfers in (out)	165,000	165,000	165,000	-
<i>Total other financing sources (uses)</i>	<u>161,257</u>	<u>161,257</u>	<u>165,000</u>	<u>3,743</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	55,296	55,296
<i>Fund balance - beginning of year</i>	-	-	88,811	88,811
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,107</u>	<u>\$ 144,107</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 55,296	
Adjustments to revenues for charges for services and miscellaneous			(13,208)	
Adjustments to expenditures for general government			(629)	
Net change in fund balance (GAAP basis)			<u>\$ 41,459</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-79

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, 2015

	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-80

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, 2015

	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-81

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, 2015

	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-82

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, 2015

	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	332,048	332,048	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>335,497</u>	<u>332,048</u>	<u>332,048</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	428,554	441,910	434,906	7,004
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	23,932	30,936	(7,004)
<i>Total expenditures</i>	<u>428,554</u>	<u>465,842</u>	<u>465,842</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(93,057)</u>	<u>(133,794)</u>	<u>(133,794)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	93,057	30,768	-	(30,768)
Operating transfers in (out)	-	103,026	103,026	-
<i>Total other financing sources (uses)</i>	<u>93,057</u>	<u>133,794</u>	<u>103,026</u>	<u>(30,768)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(30,768)	(30,768)
<i>Fund balance - beginning of year</i>	-	-	190,086	190,086
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,318</u>	<u>\$ 159,318</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (30,768)	
Adjustments to revenue for federal operating grants			31,963	
Adjustments to expenditures for public safety			(13,862)	
Net change in fund balance (GAAP basis)			<u>\$ (12,667)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-83

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, 2015

	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-84

Eddy County

FEMA - "7800"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2015

	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	-	371,144	371,144	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>371,144</u>	<u>371,144</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	1,115,000	1,030,688	84,312
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	4,885,000	3,188,192	1,696,808
<i>Total expenditures</i>	<u>-</u>	<u>6,000,000</u>	<u>4,218,880</u>	<u>1,781,120</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,628,856)</u>	<u>(3,847,736)</u>	<u>1,781,120</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(371,144)	-	371,144
Operating transfers in (out)	-	6,000,000	6,000,000	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,628,856</u>	<u>6,000,000</u>	<u>371,144</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>2,152,264</u>	<u>2,152,264</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>\$ 2,152,264</u>	<u>\$ 2,152,264</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,152,264	
Adjustments to revenue for federal operating grant			341,728	
Adjustments to expenditures for general government and capital outlay			176,543	
Net change in fund balance (GAAP basis)			<u>\$ 2,670,535</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-85

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, 2015

	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	180,000	305,968	329,261	(23,293)
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>2,440,000</u>	<u>8,403,557</u>	<u>5,249,462</u>	<u>3,154,095</u>
<i>Total expenditures</i>	<u>2,620,000</u>	<u>8,709,525</u>	<u>5,578,723</u>	<u>3,130,802</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,620,000)</u>	<u>(8,709,525)</u>	<u>(5,578,723)</u>	<u>3,130,802</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	1,721,923	-	(1,721,923)
Operating transfers in (out)	<u>2,620,000</u>	<u>6,987,602</u>	<u>6,987,602</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>2,620,000</u>	<u>8,709,525</u>	<u>6,987,602</u>	<u>(1,721,923)</u>
<i>Net change in fund balance</i>	-	-	1,408,879	1,408,879
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,055,753</u>	<u>6,055,753</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,464,632</u>	<u>\$ 7,464,632</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 1,408,879	
No adjustments to revenues			-	
Adjustments to expenditures for capital outlay and general government			<u>(352,907)</u>	
Net change in fund balance (GAAP basis)			<u>\$ 1,055,972</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-86

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, 2015

	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	-	82,500	82,500	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>82,500</u>	<u>82,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	87,526	87,526	-
<i>Total expenditures</i>	<u>-</u>	<u>87,526</u>	<u>87,526</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(5,026)</u>	<u>(5,026)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	132,190	-	(132,190)
Operating transfers in (out)	-	(127,164)	(127,164)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,026</u>	<u>(127,164)</u>	<u>(132,190)</u>
<i>Net change in fund balance</i>	-	-	(132,190)	(132,190)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>146,549</u>	<u>146,549</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,359</u>	<u>\$ 14,359</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (132,190)	
Adjustments to revenue for state operating grants and miscellaneous revenue			(1,750)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (133,940)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-87

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, 2015

	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	-	10,000	10,000	-
<i>Total expenditures</i>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	10,000	-	(10,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<i>Net change in fund balance</i>	-	-	(10,000)	(10,000)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (10,000)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (10,000)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-88

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, 2015

	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	78,000	70,000	69,511	489
<i>Total expenditures</i>	<u>78,000</u>	<u>70,000</u>	<u>69,511</u>	<u>489</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(78,000)</u>	<u>(70,000)</u>	<u>(69,511)</u>	<u>489</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	8,000	(6,100,000)	-	6,100,000
Operating transfers in (out)	70,000	6,170,000	6,170,000	-
<i>Total other financing sources (uses)</i>	<u>78,000</u>	<u>70,000</u>	<u>6,170,000</u>	<u>6,100,000</u>
<i>Net change in fund balance</i>	-	-	6,100,489	6,100,489
<i>Fund balance - beginning of year</i>	-	-	316,920	316,920
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,417,409</u>	<u>\$ 6,417,409</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 6,100,489	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,100,489</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-89

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, 2015

	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	-	2,000,000	1,318,238	681,762
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,000,000</u>	<u>1,318,238</u>	<u>681,762</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,000,000)</u>	<u>(1,318,238)</u>	<u>681,762</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	8,037,286	-	(8,037,286)
Operating transfers in (out)	-	(6,037,286)	(5,962,714)	74,572
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,000,000</u>	<u>(5,962,714)</u>	<u>(7,962,714)</u>
<i>Net change in fund balance</i>	-	-	(7,280,952)	(7,280,952)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>21,220,900</u>	<u>21,220,900</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,939,948</u>	<u>\$ 13,939,948</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (7,280,952)	
No adjustments to revenues			-	
Adjustments to expenditures for general government			<u>75,767</u>	
Net change in fund balance (GAAP basis)			<u>\$ (7,205,185)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Agency Fund Descriptions
June 30, 2015

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, 2015

Statement C
(Page 1 of 2)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
<i>Protest Suspense Fund - 7600</i>				
Assets				
Cash and short-term investments	\$ 1,374,064	\$ 2,552,822	\$ -	\$ 3,926,886
Total assets	\$ 1,374,064	\$ 2,552,822	\$ -	\$ 3,926,886
Liabilities				
Deposits held and due to others	\$ 1,374,064	\$ 2,552,822	\$ -	\$ 3,926,886
Total liabilities	\$ 1,374,064	\$ 2,552,822	\$ -	\$ 3,926,886
 <i>Tax Levies - 700</i>				
Assets				
Cash and short-term investments	\$ 3,441,390	\$ 60,399,771	\$ 61,845,037	\$ 1,996,124
Receivables:				
Property taxes	2,010,041	3,298,523	2,010,041	3,298,523
Total assets	\$ 5,451,431	\$ 63,698,294	\$ 63,855,078	\$ 5,294,647
Liabilities				
Deposits held and due to others	\$ 5,451,431	\$ 63,698,294	\$ 63,855,078	\$ 5,294,647
Total liabilities	\$ 5,451,431	\$ 63,698,294	\$ 63,855,078	\$ 5,294,647
 <i>Sheriff - Special - 7000</i>				
Assets				
Cash and short-term investments	\$ 66,241	\$ -	\$ -	\$ 66,241
Receivables:				
Other receivables	-	10,321	-	10,321
Total assets	\$ 66,241	\$ 10,321	\$ -	\$ 76,562
Liabilities				
Deposits held and due to others	\$ 66,241	\$ 10,321	\$ -	\$ 76,562
Total liabilities	\$ 66,241	\$ 10,321	\$ -	\$ 76,562
 <i>Artesia Eagle Draw - 7500</i>				
Assets				
Cash and short-term investments	\$ 654,038	\$ 52,907	\$ 100,536	\$ 606,409
Total assets	\$ 654,038	\$ 52,907	\$ 100,536	\$ 606,409
Liabilities				
Accounts payable	\$ 2,503	\$ -	\$ 2,503	\$ -
Deposits held and due to others	651,535	52,907	98,033	606,409
Total liabilities	\$ 654,038	\$ 52,907	\$ 100,536	\$ 606,409

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, 2015

Statement C
 (Page 2 of 2)

Pecos Valley Drug Task Force - 7203

Assets

Cash and short-term investments	\$ 9,480	\$ -	\$ 8,311	\$ 1,169
Receivables:				
Other receivables	<u>816</u>	<u>-</u>	<u>816</u>	<u>-</u>
Total assets	<u>\$ 10,296</u>	<u>\$ -</u>	<u>\$ 9,127</u>	<u>\$ 1,169</u>

Liabilities

Deposits held and due to others	<u>\$ 10,296</u>	<u>\$ -</u>	<u>\$ 9,127</u>	<u>\$ 1,169</u>
Total liabilities	<u>\$ 10,296</u>	<u>\$ -</u>	<u>\$ 9,127</u>	<u>\$ 1,169</u>

Totals

Assets

Cash and short-term investments	\$ 5,545,213	\$ 63,005,500	\$ 61,953,884	\$ 6,596,829
Receivables:				
Property taxes	2,010,041	3,298,523	2,010,041	3,298,523
Other receivables	<u>816</u>	<u>10,321</u>	<u>816</u>	<u>10,321</u>
Total assets	<u>\$ 7,556,070</u>	<u>\$ 66,314,344</u>	<u>\$ 63,964,741</u>	<u>\$ 9,905,673</u>

Liabilities

Accounts payable	\$ 2,503	\$ -	\$ 2,503	\$ -
Deposits held and due to others	<u>7,553,567</u>	<u>66,314,344</u>	<u>63,962,238</u>	<u>9,905,673</u>
Total liabilities	<u>\$ 7,556,070</u>	<u>\$ 66,314,344</u>	<u>\$ 63,964,741</u>	<u>\$ 9,905,673</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, 2015

Name of Depository	Description	Maturity	CUSIP Number
Artesia National Bank	FNMA POOL #AH7535	3/1/2026	3138A9LR3
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 1.5 10/9/19'13	10/9/2019	3136G0S51
Carlsbad National Bank	FFCB 1.750 5/28/20	5/28/2020	3133ECQR8
Carlsbad National Bank	FHLB 3.5 7/29/21	7/29/2021	3133752P1
Carlsbad National Bank	FHLB	10/26/2022	313380WZ6
Carlsbad National Bank	FH 3990D UD SEQ FIX	1/15/2026	3137AL5U9
Carlsbad National Bank	FNMA CMO 2010-14	5/25/2038	31398MEM4
Carlsbad National Bank	FN 1214 NE PAC FIX	8/25/2041	3136ABDA8
Carlsbad National Bank	FN 1263B HB PAC ACDIRFIX	8/25/2041	3136A6TP9
Carlsbad National Bank	FN4165TA PAC1FIX	12/15/2042	3137AYSF9
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	FN AB9469 3.5%	5/1/2043	31417GQX7
Wells Fargo Bank	FN AR8932 3.0%	3/1/2043	3138W64S2
Wells Fargo Bank	FN AU0924 3.5%	7/1/2043	3138X0A24
Wells Fargo Bank	FN AE0828 3.5%	2/1/2041	31419A4N4
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

See accompanying independent auditors' report

Fair Market Value	Name and Location of Safe Keeper
\$ 1,219,119	Federal Home Loan Bank, Irving TX
2,398,513	Federal Home Loan Bank, Irving TX
64,734	Federal Home Loan Bank, Irving TX
53,184	Federal Home Loan Bank, Irving TX
104,176	Federal Home Loan Bank, Irving TX
576,434	Federal Home Loan Bank, Irving TX
<u>\$ 4,416,160</u>	
\$ 1,974,150	Federal Home Loan Bank Irving, TX
1,968,884	Federal Home Loan Bank Irving, TX
1,071,715	Federal Home Loan Bank Irving, TX
1,976,482	Federal Home Loan Bank Irving, TX
807,945	Federal Home Loan Bank Irving, TX
372,926	Federal Home Loan Bank Irving, TX
2,236,154	Federal Home Loan Bank Irving, TX
1,274,073	Federal Home Loan Bank Irving, TX
2,475,045	Federal Home Loan Bank Irving, TX
<u>\$ 14,157,374</u>	
\$ 129,409	Federal Home Loan Bank Irving, TX
5,918,856	Federal Home Loan Bank Irving, TX
992,147	Federal Home Loan Bank Irving, TX
282,472	Federal Home Loan Bank Irving, TX
333,488	Federal Home Loan Bank Irving, TX
795,341	Federal Home Loan Bank Irving, TX
678,396	Federal Home Loan Bank Irving, TX
274,578	Federal Home Loan Bank Irving, TX
176,004	Federal Home Loan Bank Irving, TX
463,533	Federal Home Loan Bank Irving, TX
<u>\$ 10,044,224</u>	
\$ 11,059,933	Federal Reserve Bank, San Francisco, CA
603,557	Federal Reserve Bank, San Francisco, CA
57,043	Federal Reserve Bank, San Francisco, CA
1,292,217	Federal Reserve Bank, San Francisco, CA
<u>\$ 13,012,750</u>	
\$ 2,073,468	Federal Home Loan Bank, Irving TX
680,776	Federal Home Loan Bank, Irving TX
<u>\$ 2,754,244</u>	
\$ 11,129	Federal Home Loan Bank , Irving, TX
7,329	Federal Home Loan Bank , Irving, TX
10,450	Federal Home Loan Bank , Irving, TX
9,771	Federal Home Loan Bank , Irving, TX
6,971	Federal Home Loan Bank , Irving, TX
18,859	Federal Home Loan Bank , Irving, TX

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2015

Name of Depository	Description	Maturity	CUSIP Number
Western Commerce Bank	GNMA #2716M	2/20/2029	36202DAR2
Western Commerce Bank	GNMA #375005	12/15/2023	36204NR25
Western Commerce Bank	GNMA #780656	10/15/2027	36225AWR7
Western Commerce Bank	GNMA #2701	1/20/2029	36202DAA9
Western Commerce Bank	GNMA #8850	4/20/2026	36202KZP3
Western Commerce Bank	GNMA #8877	5/20/2026	36202K2J3
Western Commerce Bank	GNMA #80635	9/20/2032	36225CV52
Western Commerce Bank	GNMA #80507	4/20/2031	36225CR57
Western Commerce Bank	GNMA #8634	5/20/2025	36202KSX4
Western Commerce Bank	GNMA #3215	3/20/2032	36202DSC6
Western Commerce Bank	GNMA #80664	1/20/2033	36225CW28
Western Commerce Bank	GNMA #80628	8/20/2032	36225CVW3
Western Commerce Bank	GNMA #8765	12/20/2025	36202KW27
Western Commerce Bank	GNMA #780615	8/15/2027	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

See accompanying independent auditors' report

Fair Market Value	Name and Location of Safe Keeper
11,367	Federal Home Loan Bank , Irving, TX
34,248	Federal Home Loan Bank , Irving, TX
20,034	Federal Home Loan Bank , Irving, TX
40,580	Federal Home Loan Bank , Irving, TX
37,870	Federal Home Loan Bank , Irving, TX
28,470	Federal Home Loan Bank , Irving, TX
45,475	Federal Home Loan Bank , Irving, TX
65,647	Federal Home Loan Bank , Irving, TX
43,417	Federal Home Loan Bank , Irving, TX
48,859	Federal Home Loan Bank , Irving, TX
59,397	Federal Home Loan Bank , Irving, TX
54,996	Federal Home Loan Bank , Irving, TX
21,393	Federal Home Loan Bank , Irving, TX
19,349	Federal Home Loan Bank , Irving, TX
526,053	Federal Home Loan Bank , Irving, TX
760,804	Federal Home Loan Bank , Irving, TX
679,944	Federal Home Loan Bank , Irving, TX
343,817	Federal Home Loan Bank , Irving, TX
943,939	Federal Home Loan Bank , Irving, TX
941,548	Federal Home Loan Bank , Irving, TX
694,521	Federal Home Loan Bank , Irving, TX
977,214	Federal Home Loan Bank , Irving, TX
1,222,295	Federal Home Loan Bank , Irving, TX
14,016	Federal Home Loan Bank , Irving, TX
1,200,712	Federal Home Loan Bank , Irving, TX
\$ 8,900,474	
\$ 53,285,226	

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2015

Account Name	Account Type	Carlsbad National Bank	Artesia National Bank	Eddy Federal Credit Union	Financial Security Credit Union
Cash and Cash Equivalents					
Operational	Checking	\$ 6,350,623	\$ -	\$ -	\$ -
Wire	Checking	166,853	-	-	-
Money Management	Money Management	3,425,205	7,403,696	-	-
Money Management	Money Management	-	51,185	-	-
Checking-PVDTF-State/Local	Checking	-	-	-	-
Checking-PVDTF-Federal	Checking	-	-	-	-
Savings Account	Savings	-	-	-	-
Certificate of Deposit	Certificate of deposit	-	-	250,000	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	-	-	-	-
		-	-	-	-
Total on deposit		<u>9,942,681</u>	<u>7,454,881</u>	<u>250,000</u>	<u>250,000</u>
Reconciling items		<u>(3,518,752)</u>	<u>6,277</u>	<u>-</u>	<u>-</u>
Reconciled balance at June 30, 2015		<u>\$ 6,423,929</u>	<u>\$ 7,461,158</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

See accompanying independent auditors' report

Pioneer Bank	Wells Fargo Bank	Western Commerce Bank	Western Bank - Artesia	Total
\$ -	\$ -	\$ -	\$ -	\$ 6,350,623
-	5,500	-	-	172,353
9,320,792	-	-	-	20,149,693
-	-	-	-	51,185
-	-	7,678	-	7,678
-	-	2,542	-	2,542
-	10,864,520	-	-	10,864,520
-	2,002,595	500,000	-	3,002,595
-	513,126	6,000,000	-	6,513,126
-	800,000	9,500,000	-	10,300,000
-	448,953	1,000,000	-	1,448,953
-	419,750	-	-	419,750
-	2,059,808	-	-	2,059,808
-	493,014	-	-	493,014
<u>9,320,792</u>	<u>17,607,266</u>	<u>17,010,220</u>	<u>-</u>	<u>61,835,840</u>
<u>(1,062)</u>	<u>137,563</u>	<u>(8,261)</u>	<u>-</u>	<u>(3,384,235)</u>
<u>\$ 9,319,730</u>	<u>\$ 17,744,829</u>	<u>\$ 17,001,959</u>	<u>\$ -</u>	<u>\$ 58,451,605</u>
Petty cash				1,650
Return cash on hand				372
Less: agency funds cash per Exhibit D				(6,596,829)
Total cash and short-term investments per Exhibit A-1				<u>\$ 51,856,798</u>

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2015

Account Name	Account Type	Carlsbad National Bank	Artesia National Bank	Eddy Federal Credit Union	Financial Security Credit Union
Investments					
Certificate of Deposit		-	-	-	-
Certificate of Deposit		-	-	-	-
Certificate of Deposit		-	-	-	-
FHLB#3130A43H3		-	-	-	-
FHLB#3130A43J9		-	-	-	-
FHLB#3130A43R1		-	-	-	-
FHLB#313380A80		-	-	-	-
FHLB#313381ER2		-	-	-	-
FHLB#313381SM8		-	-	-	-
FHLB#313382E25		-	-	-	-
FHLB#313382E33		-	-	-	-
FHLB#313382U68		-	-	-	-
FHLB#313383C58		-	-	-	-
FHLB#313383D81		-	-	-	-
FFCB#3133EA5K0		-	-	-	-
FFCB#3133EAYA0		-	-	-	-
FFCB#3133EAYB8		-	-	-	-
FFCB#3133ECA79		-	-	-	-
FFCB#3133ECAD6		-	-	-	-
FFCB#3133ECAM6		-	-	-	-
FFCB#3133ECP24		-	-	-	-
FFCB#3133EDG30		-	-	-	-
FFCB#3133EENH9		-	-	-	-
FFCB#3133EEZU7		-	-	-	-
FHLMC#3134G33M0		-	-	-	-
FHLMC#3134G37A2		-	-	-	-
FHLMC#3134G3YR5		-	-	-	-
FHLMC#3134G45L8		-	-	-	-
FHLMC#3134G6AY9		-	-	-	-
FNMA#3135G0QJ5		-	-	-	-
FNMA#3135G0TP8		-	-	-	-
FNMA#3135G0UK7		-	-	-	-
FNMA#3135G0XT5		-	-	-	-
FNMA#3136G0WY3		-	-	-	-
FNMA#3136G15R6		-	-	-	-
FNMA#3136G1AS8		-	-	-	-
FNMA#3136G1KD0		-	-	-	-
Total Investments		-	-	-	-
Total Cash and Investments		<u>\$ 6,423,929</u>	<u>\$ 7,461,158</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

See accompanying independent auditors' report

Pioneer Bank	Wells Fargo Bank	Western Commerce Bank	Western Bank - Artesia	Total
-	-	-	1,000,000	1,000,000
-	-	-	1,000,000	1,000,000
-	-	-	1,000,000	1,000,000
-	700,675	-	-	700,675
-	992,890	-	-	992,890
-	999,423	-	-	999,423
-	499,865	-	-	499,865
-	983,961	-	-	983,961
-	98,397	-	-	98,397
-	747,374	-	-	747,374
-	397,114	-	-	397,114
-	496,139	-	-	496,139
-	500,193	-	-	500,193
-	499,435	-	-	499,435
-	494,827	-	-	494,827
-	1,000,169	-	-	1,000,169
-	995,700	-	-	995,700
-	496,351	-	-	496,351
-	309,758	-	-	309,758
-	495,760	-	-	495,760
-	499,232	-	-	499,232
-	1,500,071	-	-	1,500,071
-	1,000,881	-	-	1,000,881
-	991,497	-	-	991,497
-	1,000,412	-	-	1,000,412
-	748,364	-	-	748,364
-	494,512	-	-	494,512
-	498,404	-	-	498,404
-	1,000,669	-	-	1,000,669
-	486,354	-	-	486,354
-	999,320	-	-	999,320
-	499,483	-	-	499,483
-	500,128	-	-	500,128
-	498,530	-	-	498,530
-	1,283,978	-	-	1,283,978
-	498,779	-	-	498,779
-	496,757	-	-	496,757
-	23,705,402	-	3,000,000	26,705,402
<u>\$ 9,319,730</u>	<u>\$ 41,450,231</u>	<u>\$ 17,001,959</u>	<u>\$ 3,000,000</u>	<u>\$ 85,157,007</u>
Petty cash				1,650
Return cash on hand				372
Less: agency funds cash per Exhibit D				(6,596,829)
Total cash and short-term investments per Exhibit A-1				<u>\$ 78,562,200</u>

STATE OF NEW MEXICO

Schedule III

Eddy County

Summary Schedule of Tax Roll Reconciliation - Property Taxes Receivable

June 30, 2015

Property taxes receivable, beginning of year	\$ 3,183,517
Changes to tax roll:	
Net taxes charged to Treasurer for fiscal year	42,421,432
Adjustments:	
Increases in taxes receivables	263,986
Decrease in taxes receivables	<u>(250,268)</u>
Total taxes charged to Treasurer for fiscal year	<u>42,435,150</u>
Total receivables prior to collections	45,618,667
Collections for fiscal year ended June 30, 2014	<u>(40,412,571)</u>
Property taxes receivable, end of year	<u><u>\$ 5,206,096</u></u>
Property taxes receivable by years:	
2005	\$ 92
2006	95
2007	73
2008	93
2009	12,149
2010	445
2011	511,204
2012	456,539
2013	618,818
2014	<u>3,606,588</u>
Total taxes receivable	<u><u>\$ 5,206,096</u></u>
Less: Trust and agency taxes receivable	<u>3,298,523</u>
Taxes receivable	<u><u>\$ 1,907,573</u></u>

See accompanying independent auditors' report

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

NM Debt Service

2014	2,545,831.31	16,517.34	(736.58)	2,561,612.07	2,328,614.94	2,328,614.94
2013	2,272,894.90	97,547.60	(3,795.52)	2,366,646.98	51,834.02	2,320,884.34
2012	2,186,962.51	33,442.58	(7,740.14)	2,212,664.95	20,079.84	2,177,409.10
2011	1,954,100.22	31,167.89	(6,348.14)	1,978,919.97	4,692.35	1,939,379.47
2010	2,050,062.24	40,490.59	(15,275.18)	2,075,277.65	7,218.83	2,075,249.07
2009	1,446,422.23	67,839.23	(25,067.13)	1,489,194.33	3,629.88	1,488,654.80
2008	1,352,401.94	30,417.05	(33,585.60)	1,349,233.39	4,854.29	1,349,228.21
2007	1,208,382.53	22,811.20	(35,124.61)	1,196,069.12	2,138.58	1,196,065.51
2006	1,160,430.25	8,716.39	(20,544.34)	1,148,602.30	1,771.75	1,148,595.64
2005	969,028.60	63,359.35	(12,483.14)	1,019,904.81	-	1,019,856.69
Total St of NM	17,146,516.73	412,309.22	(160,700.38)	17,398,125.57	2,424,834.48	17,043,937.77

County Operation

2014	13,268,247.77	91,035.30	(3,837.03)	13,355,446.04	12,112,552.30	12,112,552.30
2013	11,936,725.96	537,928.10	(20,764.44)	12,453,889.62	263,963.79	12,209,868.08
2012	11,571,873.99	184,076.34	(37,311.26)	11,718,639.07	104,264.69	11,519,653.02
2011	10,289,054.16	171,418.59	(34,142.12)	10,426,330.63	25,486.27	10,208,660.07
2010	9,647,933.34	198,549.09	(74,392.80)	9,772,089.63	35,286.13	9,771,955.35
2009	9,162,998.11	442,577.82	(163,414.74)	9,442,161.19	23,655.86	9,438,644.75
2008	7,853,638.02	186,963.67	(205,771.82)	7,834,829.87	29,107.34	7,834,798.96
2007	7,099,664.64	140,033.59	(214,901.29)	7,024,796.94	13,141.72	7,024,774.17
2006	6,450,866.31	50,563.87	(119,190.32)	6,382,239.86	10,296.37	6,382,201.84
2005	5,582,343.45	438,217.00	(128,768.40)	5,891,792.05	-	5,891,533.09
Total Eddy Cty	92,863,345.75	2,441,363.37	(1,002,494.22)	94,302,214.90	12,617,754.47	92,394,641.63

Municipal

2014	3,186,866.80	6,037.96	(945.08)	3,191,959.68	3,065,067.68	3,065,067.68
2013	3,095,299.01	19,252.03	(11,420.29)	3,103,130.75	99,715.71	3,072,069.21
2012	3,027,066.16	1,640.60	(57,075.54)	2,971,631.22	28,094.79	2,969,302.28
2011	2,819,597.19	35,469.96	(23,567.01)	2,831,500.14	17,310.61	2,831,145.77
2010	2,665,212.07	38,040.22	(4,327.44)	2,698,924.85	18,527.96	2,698,842.50
2009	2,471,320.56	71,618.76	(7,110.11)	2,535,829.21	16,236.34	2,535,829.17
2008	2,351,459.11	26,014.32	(33,895.17)	2,343,578.26	20,086.14	2,343,578.33
2007	2,205,951.65	16,226.93	(41,932.53)	2,180,246.05	10,655.30	2,180,246.08
2006	2,012,950.04	10,072.46	(30,728.15)	1,992,294.35	8,550.55	1,992,294.37
2005	1,903,126.85	7,498.75	(36,444.67)	1,874,180.93	-	1,874,180.96
Total Municipal	25,738,849.44	231,871.99	(247,445.99)	25,723,275.44	3,284,245.08	25,562,556.35

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
---	---	--	--	--	------------------------	------------------------------------

23,286.15	23,286.15	-	-	2,305,328.79	2,305,328.79	232,997.13
518.34	23,208.84	-	-	51,315.68	2,297,675.50	45,762.64
200.80	21,774.09	-	-	19,879.04	2,155,635.01	35,255.85
46.92	19,393.79	-	-	4,645.43	1,919,985.68	39,540.50
72.19	20,752.49	-	-	7,146.64	2,054,496.58	28.58
36.30	14,886.55	-	-	3,593.58	1,473,768.25	539.53
48.54	13,492.28	-	-	4,805.75	1,335,735.93	5.18
21.39	11,960.66	-	-	2,117.19	1,184,104.85	3.61
17.72	11,485.96	-	-	1,754.03	1,137,109.68	6.66
-	10,198.57	-	-	-	1,009,658.12	48.12
24,248.34	170,439.38	-	-	2,400,586.14	16,873,498.39	354,187.80

121,125.52	121,125.52	-	-	11,991,426.78	11,991,426.78	1,242,893.74
2,639.64	122,098.68	-	-	261,324.15	12,087,769.40	244,021.54
1,042.65	115,196.53	-	-	103,222.04	11,404,456.49	198,986.05
254.86	102,086.60	-	-	25,231.41	10,106,573.47	217,670.56
352.86	97,719.55	-	-	34,933.27	9,674,235.80	134.28
236.56	94,386.45	-	-	23,419.30	9,344,258.30	3,516.44
291.07	78,347.99	-	-	28,816.27	7,756,450.97	30.91
131.42	70,247.74	-	-	13,010.30	6,954,526.43	22.77
102.96	63,822.02	-	-	10,193.41	6,318,379.82	38.02
-	58,915.33	-	-	-	5,832,617.76	258.96
126,177.54	923,946.42	-	-	12,491,576.93	91,470,695.21	1,907,573.27

30,650.68	30,650.68	-	-	3,034,417.00	3,034,417.00	126,892.00
997.16	30,720.69	-	-	98,718.55	3,041,348.52	31,061.54
280.95	29,693.02	-	-	27,813.84	2,939,609.26	2,328.94
173.11	28,311.46	-	-	17,137.50	2,802,834.31	354.37
185.28	26,988.43	-	-	18,342.68	2,671,854.08	82.35
162.36	25,358.29	-	-	16,073.98	2,510,470.88	0.04
200.86	23,435.78	-	-	19,885.28	2,320,142.55	(0.07)
106.55	21,802.46	-	-	10,548.75	2,158,443.62	(0.03)
85.51	19,922.94	-	-	8,465.04	1,972,371.43	(0.02)
-	18,741.81	-	-	-	1,855,439.15	(0.03)
32,842.45	255,625.56	-	-	3,251,402.63	25,306,930.79	160,719.09

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

School Levy

2014	869,548.73	5,996.42	(252.73)	875,292.42	797,210.94	797,210.94
2013	786,456.10	35,797.24	(1,374.72)	820,878.62	17,340.24	804,704.07
2012	765,351.17	12,265.96	(2,482.46)	775,134.67	6,870.81	761,872.15
2011	680,604.67	11,430.97	(2,265.72)	689,769.92	1,695.79	675,251.69
2010	637,432.87	13,232.15	(4,950.63)	645,714.39	2,350.62	645,705.69
2009	605,378.72	29,503.99	(10,888.59)	623,994.12	1,576.65	623,759.71
2008	518,601.88	12,461.52	(13,716.09)	517,347.31	1,940.23	517,345.29
2007	468,489.62	9,325.12	(14,304.47)	463,510.27	876.10	463,508.88
2006	425,760.23	3,369.67	(7,943.12)	421,186.78	686.46	421,184.32
2005	368,211.88	29,211.64	(8,578.76)	388,844.76	-	388,828.09
Total School Levy	6,125,835.87	162,594.68	(66,757.29)	6,221,673.26	830,547.84	6,099,370.83

School Debt

2014	2,545,592.62	7,941.74	(718.55)	2,552,815.81	2,207,067.10	2,207,067.10
2013	959,079.21	42,907.98	(1,092.80)	1,000,894.39	22,294.29	971,978.40
2012	1,081,052.81	14,945.54	(4,816.16)	1,091,182.19	9,821.87	1,057,939.46
2011	1,581,221.24	19,370.18	(5,703.85)	1,594,887.57	4,310.65	1,534,896.64
2010	1,735,124.41	42,695.72	(27,027.80)	1,750,792.33	5,349.82	1,750,768.78
2009	1,200,974.41	52,793.87	(19,316.94)	1,234,451.34	3,204.87	1,234,227.78
2008	1,287,078.99	38,362.72	(32,247.05)	1,293,194.66	5,079.17	1,293,190.82
2007	1,083,406.59	24,248.97	(29,562.69)	1,078,092.87	2,284.91	1,078,090.70
2006	947,387.07	6,140.64	(9,532.00)	943,995.71	1,797.53	943,991.79
2005	899,498.81	76,172.10	(15,367.31)	960,303.60	-	960,253.63
Total for School Debt	13,320,416.16	325,579.46	(145,385.15)	13,500,610.47	2,261,210.21	13,032,405.10

School Capt Imrov

2014	3,680,560.99	23,994.59	(1,064.84)	3,703,490.74	3,363,395.15	3,363,395.15
2013	3,324,712.20	143,171.81	(5,546.29)	3,462,337.72	76,011.40	3,395,107.64
2012	1,293,606.62	20,882.82	(764.82)	1,313,724.62	11,852.05	1,304,209.78
2011	2,820,851.10	45,764.67	(9,258.60)	2,857,357.17	6,853.41	2,799,301.28
2010	2,646,435.85	52,955.58	(19,948.86)	2,679,442.57	9,428.08	2,679,405.55
2009	2,514,825.02	118,041.71	(43,654.70)	2,589,212.03	6,312.75	2,588,273.60
2008	2,163,845.16	49,898.33	(54,968.31)	2,158,775.18	7,766.74	2,158,766.69
2007	1,977,384.26	37,379.75	(57,555.24)	1,957,208.77	3,504.46	1,957,202.54
2006	1,798,145.85	13,506.47	(31,834.50)	1,779,817.82	2,745.48	1,779,807.39
2005	1,570,108.73	116,902.28	(34,451.35)	1,652,559.66	-	1,652,481.46
Total for School Capt	23,790,475.78	622,498.01	(259,047.51)	24,153,926.28	3,487,869.52	23,677,951.08

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
---	---	--	--	--	------------------------	------------------------------------

7,972.11	7,972.11	-	-	789,238.83	789,238.83	78,081.48
173.40	8,047.04	-	-	17,166.84	796,657.03	16,174.55
68.71	7,618.72	-	-	6,802.10	754,253.43	13,262.52
16.96	6,752.52	-	-	1,678.83	668,499.17	14,518.23
23.51	6,457.06	-	-	2,327.11	639,248.63	8.70
15.77	6,237.60	-	-	1,560.88	617,522.11	234.41
19.40	5,173.45	-	-	1,920.83	512,171.84	2.02
8.76	4,635.09	-	-	867.34	458,873.79	1.39
6.86	4,211.84	-	-	679.60	416,972.48	2.46
-	3,888.28	-	-	-	384,939.81	16.67
8,305.48	60,993.71	-	-	822,242.36	6,038,377.12	122,302.43

22,070.67	22,070.67	-	-	2,184,996.43	2,184,996.43	345,748.71
222.94	9,719.78	-	-	22,071.35	962,258.62	28,915.99
98.22	10,579.39	-	-	9,723.65	1,047,360.07	33,242.73
43.11	15,348.97	-	-	4,267.54	1,519,547.67	59,990.93
53.50	17,507.69	-	-	5,296.32	1,733,261.09	23.55
32.05	12,342.28	-	-	3,172.82	1,221,885.50	223.56
50.79	12,931.91	-	-	5,028.38	1,280,258.91	3.84
22.85	10,780.91	-	-	2,262.06	1,067,309.79	2.17
17.98	9,439.92	-	-	1,779.55	934,551.87	3.92
-	9,602.54	-	-	-	950,651.09	49.97
22,612.10	130,324.05	-	-	2,238,598.11	12,902,081.05	468,205.37

33,633.95	33,633.95	-	-	3,329,761.20	3,329,761.20	340,095.59
760.11	33,951.08	-	-	75,251.29	3,361,156.56	67,230.08
118.52	13,042.10	-	-	11,733.53	1,291,167.68	9,514.84
68.53	27,993.01	-	-	6,784.88	2,771,308.27	58,055.89
94.28	26,794.06	-	-	9,333.80	2,652,611.49	37.02
63.13	25,882.74	-	-	6,249.62	2,562,390.86	938.43
77.67	21,587.67	-	-	7,689.07	2,137,179.02	8.49
35.04	19,572.03	-	-	3,469.42	1,937,630.51	6.23
27.45	17,798.07	-	-	2,718.03	1,762,009.32	10.43
-	16,524.81	-	-	-	1,635,956.65	78.20
34,878.70	236,779.51	-	-	3,452,990.82	23,441,171.57	475,975.20

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

School SB-33

2014	5,688,167.17	49,354.62	(1,674.78)	5,735,847.01	5,371,782.12	5,371,782.12
2013	4,926,391.73	171,893.01	(9,239.46)	5,089,045.28	97,760.33	5,023,724.44
2012	4,940,341.96	79,457.38	(11,048.16)	5,008,751.18	45,541.73	4,964,360.95
2011	4,169,164.01	84,496.02	(11,200.67)	4,242,459.36	8,186.49	4,198,901.87
2010	3,814,284.19	80,083.07	(21,377.22)	3,872,990.04	13,316.59	3,872,945.85
2009	3,578,146.78	191,216.33	(73,148.79)	3,696,214.32	7,688.81	3,694,098.23
2008	3,051,341.19	49,018.55	(85,552.57)	3,014,807.17	9,014.83	3,014,791.76
2007	2,810,487.02	40,678.64	(90,507.08)	2,760,658.58	3,504.46	2,760,645.54
2006	2,570,151.88	22,512.78	(69,540.87)	2,523,123.79	2,743.45	2,523,104.08
2005	2,204,651.23	120,904.13	(66,816.49)	2,258,738.87	-	2,258,654.15
Total School SB-33	37,753,127.16	889,614.53	(440,106.09)	38,202,635.60	5,559,538.81	37,683,008.99

School Ed Tech

2014	2,158,767.91	6,478.64	(616.34)	2,164,630.21	1,869,052.41	1,869,052.41
2013	656,695.32	40,526.17	(1,016.70)	696,204.79	19,363.61	676,434.22
2012	2,248,720.28	32,940.98	(10,793.35)	2,270,867.91	20,620.84	2,218,164.07
2011	17,480.57	265.87	(6.95)	17,739.49	23.89	14,294.08
2010	20,185.19	1,258.89	(1,242.73)	20,201.35	0.55	20,201.32
2009	8,328.94	748.01	(337.40)	8,739.55	0.21	8,739.55
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	5,178,876.71	85,453.21	(17,117.44)	5,247,212.48	1,909,061.51	4,875,714.81

College Levy

2014	3,267,755.12	9,979.68	(940.66)	3,276,794.14	2,817,503.40	2,817,503.40
2013	2,528,024.61	185,025.75	(4,597.15)	2,708,453.21	82,795.00	2,631,265.44
2012	2,835,980.10	42,419.61	(13,900.28)	2,864,499.43	25,788.53	2,799,053.00
2011	2,461,903.74	18,439.37	(11,606.63)	2,468,736.48	8,431.41	2,403,527.98
2010	2,308,967.40	33,248.47	(18,424.53)	2,323,791.34	8,935.80	2,323,744.87
2009	2,351,809.62	75,819.50	(23,985.35)	2,403,643.77	7,832.40	2,403,633.96
2008	1,930,297.54	63,504.99	(30,286.84)	1,963,515.69	10,017.80	1,963,512.06
2007	569,318.21	14,159.75	(11,468.05)	572,009.91	1,752.25	572,009.98
2006	516,957.76	3,002.46	(282.02)	519,678.20	1,373.59	519,676.90
2005	421,998.90	55,691.49	(2,274.29)	475,416.10	-	475,384.81
Total College Levy	19,193,013.00	501,291.07	(117,765.80)	19,576,538.27	2,964,430.18	18,909,312.40

College Debt Service

2011	334,394.91	2,461.89	(1,558.33)	335,298.47	1,129.54	326,602.90
2010	312,062.63	4,433.26	(2,463.22)	314,032.67	1,192.55	314,026.33
2009	313,573.36	10,109.29	(3,198.05)	320,484.60	1,044.30	320,483.22
2008	257,740.47	8,467.42	(4,038.64)	262,169.25	1,335.75	262,168.81
Total College Debt	1,217,771.37	25,471.86	(11,258.24)	1,231,984.99	4,702.14	1,223,281.26

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
---	---	--	--	--	------------------------	------------------------------------

53,717.82	53,717.82	-	-	5,318,064.30	5,318,064.30	364,064.89
977.60	50,237.24	-	-	96,782.73	4,973,487.20	65,320.84
455.42	49,643.61	-	-	45,086.31	4,914,717.34	44,390.23
81.86	41,989.02	-	-	8,104.63	4,156,912.85	43,557.49
133.17	38,729.46	-	-	13,183.42	3,834,216.39	44.19
76.89	36,940.98	-	-	7,611.92	3,657,157.25	2,116.09
90.15	30,147.92	-	-	8,924.68	2,984,643.84	15.41
35.04	27,606.46	-	-	3,469.42	2,733,039.08	13.04
27.43	25,231.04	-	-	2,716.02	2,497,873.04	19.71
-	22,586.54	-	-	-	2,236,067.61	84.72
55,595.39	376,830.09	-	-	5,503,943.42	37,306,178.90	519,626.61

18,690.52	18,690.52	-	-	1,850,361.89	1,850,361.89	295,577.80
193.64	6,764.34	-	-	19,169.97	669,669.88	19,770.57
206.21	22,181.64	-	-	20,414.63	2,195,982.43	52,703.84
0.24	142.94	-	-	23.65	14,151.14	3,445.41
0.01	202.01	-	-	0.54	19,999.31	0.03
0.00	87.40	-	-	0.21	8,652.15	-
-	161.74	-	-	-	16,012.10	(0.02)
-	284.92	-	-	-	28,206.73	0.01
-	241.64	-	-	-	23,922.03	0.03
19,090.62	48,757.15	-	-	1,889,970.89	4,826,957.66	371,497.67

-	-	-	-	2,817,503.40	2,817,503.40	459,290.74
-	-	-	-	82,795.00	2,631,265.44	77,187.77
-	-	-	-	25,788.53	2,799,053.00	65,446.43
-	-	-	-	8,431.41	2,403,527.98	65,208.50
-	-	-	-	8,935.80	2,323,744.87	46.47
-	-	-	-	7,832.40	2,403,633.96	9.81
-	-	-	-	10,017.80	1,963,512.06	3.63
-	-	-	-	1,752.25	572,009.98	(0.07)
-	-	-	-	1,373.59	519,676.90	1.30
-	-	-	-	-	475,384.81	31.29
-	-	-	-	2,964,430.18	18,909,312.40	667,225.87

-	-	-	-	1,129.54	326,602.90	8,695.57
-	-	-	-	1,192.55	314,026.33	6.34
-	-	-	-	1,044.30	320,483.22	1.38
-	-	-	-	1,335.75	262,168.81	0.44
-	-	-	-	4,702.14	1,223,281.26	8,703.73

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

Art Gen Hosp

2014	1,864,772.98	22,980.08	(556.80)	1,887,196.26	1,856,909.14	1,856,909.14
2013	1,737,142.10	26,212.35	(3,330.86)	1,760,023.59	22,478.77	1,752,733.04
2012	1,816,064.24	30,698.58	(1,060.20)	1,845,702.62	16,811.20	1,845,259.49
2011	1,685,508.10	48,555.23	(2,303.23)	1,731,760.10	1,712.74	1,731,705.21
2010	1,596,291.65	41,017.35	(6,417.05)	1,630,891.95	5,208.04	1,630,882.95
2009	1,331,889.60	93,199.94	(37,870.04)	1,387,219.50	1,634.60	1,385,821.87
2008	1,231,462.11	4,667.72	(45,663.17)	1,190,466.66	1,632.21	1,190,457.66
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	2.52	978,580.43
2005	779,605.41	5,681.87	(37,235.08)	748,052.20	-	748,044.66
Total Hospital	14,204,449.80	292,829.70	(228,331.45)	14,268,948.05	1,906,389.22	14,229,428.66

Art Gen Hosp- Debt

2014	692,066.21	8,479.42	(206.73)	700,338.90	689,083.40	689,083.40
2013	924,296.40	13,947.04	(1,772.29)	936,471.15	11,960.48	932,592.03
2012	687,766.72	11,625.91	(401.50)	698,991.13	6,366.63	698,823.33
2011	636,926.34	18,348.24	(870.37)	654,404.21	647.22	654,383.49
2010	972,283.06	24,983.25	(3,908.53)	993,357.78	3,172.17	993,352.22
2009	809,778.12	56,664.87	(23,024.76)	843,418.23	993.83	842,568.42
2008	748,591.59	2,837.45	(27,758.00)	723,671.04	992.21	723,665.58
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	2.23	864,413.38
2005	661,104.68	4,818.20	(31,575.26)	634,347.62	-	634,341.24
Total Hospital Debt	8,037,823.22	159,175.23	(172,273.68)	8,024,724.77	713,218.17	8,008,516.38

Cattle

2014	45,087.05	-	(7.67)	45,079.38	44,804.44	44,804.44
2013	43,799.52	-	(244.23)	43,555.29	904.31	43,489.95
2012	39,073.81	-	(494.77)	38,579.04	1.62	38,579.04
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
Total Cattle	377,075.65	158.48	(1,700.43)	375,533.70	45,710.37	375,193.42

Sheep

2014	150.41	-	-	150.41	147.74	147.74
2013	179.71	-	-	179.71	0.78	175.71
2012	184.77	-	-	184.77	-	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
Total Sheep	1,429.66	-	(0.45)	1,429.21	148.52	1,422.54

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
---	---	--	--	--	------------------------	------------------------------------

18,569.09	18,569.09	-	-	1,838,340.05	1,838,340.05	30,287.12
224.79	17,527.33	-	-	22,253.98	1,735,205.71	7,290.55
168.11	18,452.59	-	-	16,643.09	1,826,806.90	443.13
17.13	17,317.05	-	-	1,695.61	1,714,388.16	54.89
52.08	16,308.83	-	-	5,155.96	1,614,574.12	9.00
16.35	13,858.22	-	-	1,618.25	1,371,963.65	1,397.63
16.32	11,904.58	-	-	1,615.89	1,178,553.08	9.00
-	11,090.34	-	-	-	1,097,943.87	9.00
0.03	9,785.80	-	-	2.49	968,794.63	11.53
-	7,480.45	-	-	-	740,564.21	7.54
19,063.89	142,294.29	-	-	1,887,325.33	14,087,134.37	39,519.39

6,890.83	6,890.83	-	-	682,192.57	682,192.57	11,255.50
119.60	9,325.92	-	-	11,840.88	923,266.11	3,879.12
63.67	6,988.23	-	-	6,302.96	691,835.10	167.80
6.47	6,543.83	-	-	640.75	647,839.66	20.72
31.72	9,933.52	-	-	3,140.45	983,418.70	5.56
9.94	8,425.68	-	-	983.89	834,142.74	849.81
9.92	7,236.66	-	-	982.29	716,428.92	5.46
-	9,752.93	-	-	-	965,540.36	7.82
0.02	8,644.13	-	-	2.21	855,769.25	10.22
-	6,343.41	-	-	-	627,997.83	6.38
7,132.18	80,085.16	-	-	706,085.99	7,928,431.22	16,208.39

448.04	448.04	-	-	44,356.40	44,356.40	274.94
9.04	434.90	-	-	895.27	43,055.05	65.34
0.02	385.79	-	-	1.60	38,193.25	-
-	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	-
457.10	3,751.93	-	-	45,253.27	371,441.49	340.28

1.48	1.48	-	-	146.26	146.26	2.67
0.01	1.76	-	-	0.77	173.95	4.00
-	1.85	-	-	-	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	-
1.49	14.23	-	-	147.03	1,408.31	6.67

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

Goats

2014	88.86	-	-	88.86	73.18	73.18
2013	130.39	-	-	130.39	28.41	129.89
2012	104.83	-	(0.50)	104.33	-	104.33
2011	101.73	-	-	101.73	-	101.73
2010	84.76	-	(0.77)	83.99	-	83.99
2009	40.11	-	-	40.11	-	40.11
2008	71.25	-	-	71.25	-	71.25
2007	82.89	-	-	82.89	-	82.89
2006	87.93	-	(0.41)	87.52	-	87.52
2005	85.92	-	-	85.92	-	85.92
Total Goats	878.67	-	(1.68)	876.99	101.59	860.81

Equine

2014	1,474.03	-	(9.90)	1,464.13	1,323.66	1,323.66
2013	1,631.36	-	(29.34)	1,602.02	145.26	1,593.02
2012	1,695.55	-	(36.34)	1,659.21	4.53	1,653.14
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
Total Equine	23,625.98	13.58	(280.01)	23,359.55	1,473.45	23,204.01

Dairy

2014	16,580.74	-	-	16,580.74	16,479.85	16,479.85
2013	20,374.41	-	-	20,374.41	1,724.54	20,374.41
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
Total Dairy	234,151.34	-	(4.54)	234,146.80	18,204.39	231,731.42

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
---	---	--	--	--	------------------------	------------------------------------

0.73	0.73	-	-	72.45	72.45	15.68
0.28	1.30	-	-	28.13	128.59	0.50
-	1.04	-	-	-	103.29	-
-	1.02	-	-	-	100.71	-
-	0.84	-	-	-	83.15	-
-	0.40	-	-	-	39.71	-
-	0.71	-	-	-	70.54	-
-	0.83	-	-	-	82.06	-
-	0.88	-	-	-	86.64	-
-	0.86	-	-	-	85.06	-
1.02	8.61	-	-	100.57	852.20	16.18

13.24	13.24	-	-	1,310.42	1,310.42	140.47
1.45	15.93	-	-	143.81	1,577.09	9.00
0.05	16.53	-	-	4.48	1,636.61	6.07
-	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	-
14.73	232.04	-	-	1,458.72	22,971.97	155.54

164.80	164.80	-	-	16,315.05	16,315.05	100.89
17.25	203.74	-	-	1,707.29	20,170.67	-
-	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	-
182.04	2,317.31	-	-	18,022.35	229,414.11	2,415.38

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

Hack Draw

2014	11,227.50	-	-	11,227.50	10,085.37	10,085.37
2013	11,157.14	-	-	11,157.14	722.81	10,750.08
2012	10,892.69	-	-	10,892.69	367.97	10,883.29
2011	10,252.12	-	-	10,252.12	-	10,252.12
2010	9,979.61	-	-	9,979.61	-	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
Total Hack Draw	93,391.65	2.00	(63.52)	93,330.13	11,176.15	91,771.54

PCVD

2014	1,657,599.74	9,171.48	(496.48)	1,666,274.74	1,626,908.60	1,626,908.60
2013	801,321.69	23.30	(93.62)	801,251.37	12,896.79	795,983.40
2012	783,241.73	129.08	(0.90)	783,369.91	4,002.91	783,093.41
2011	743,707.97	12,267.48	(1,081.63)	754,893.82	1,130.57	754,851.79
2010	702,084.15	14,532.67	(136.64)	716,480.18	622.84	716,474.18
2009	554,580.92	41,114.01	(4,974.36)	590,720.57	1,093.75	590,714.57
2008	356,033.05	177,141.35	(28,216.62)	504,957.78	1,086.14	504,951.81
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	-	(34,270.39)	359,955.99	-	359,949.99
Total PCVD	6,798,427.69	254,526.21	(98,925.05)	6,954,028.85	1,647,741.60	6,909,040.24

EDFD

2014	53,325.52	332.47	(18.00)	53,639.99	52,524.23	52,524.23
2013	53,045.68	1.73	(6.96)	53,040.45	703.95	52,742.08
2012	52,045.10	9.68	-	52,054.78	209.11	52,034.62
2011	49,474.22	920.06	(62.81)	50,331.47	2.32	50,329.10
2010	77,996.18	1,816.59	(10.99)	79,801.78	1.72	79,801.78
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
Total EDFD	1,145,669.17	30,476.33	(49,007.26)	1,127,138.24	53,441.33	1,125,701.58

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
---	---	--	--	--	------------------------	------------------------------------

100.85	100.85	403.41	403.41	9,581.10	9,581.10	1,142.13
7.23	107.50	28.91	430.00	686.67	10,212.58	407.06
3.68	108.83	14.72	435.33	349.57	10,339.13	9.40
-	102.52	-	410.08	-	9,739.51	-
-	99.80	-	399.18	-	9,480.63	-
-	95.87	-	383.48	-	9,107.59	-
-	90.17	-	360.69	-	8,566.45	-
-	73.10	-	292.39	-	6,944.28	-
-	70.35	-	281.38	-	6,682.78	-
-	68.73	-	274.90	-	6,528.91	-
111.76	917.72	447.05	3,670.86	10,617.34	87,182.96	1,558.59

16,269.09	16,269.09	-	-	1,610,639.51	1,610,639.51	39,366.14
128.97	7,959.83	-	-	12,767.82	788,023.57	5,267.97
40.03	7,830.93	-	-	3,962.88	775,262.48	276.50
11.31	7,548.52	-	-	1,119.26	747,303.27	42.03
6.23	7,164.74	-	-	616.61	709,309.44	6.00
10.94	5,907.15	-	-	1,082.81	584,807.42	6.00
10.86	5,049.52	-	-	1,075.28	499,902.29	5.97
-	4,693.23	-	-	-	464,629.64	6.00
-	3,067.90	-	-	-	303,721.72	6.00
-	3,599.50	-	-	-	356,350.49	6.00
16,477.42	69,090.40	-	-	1,631,264.18	6,839,949.84	44,988.61

525.24	525.24	-	-	51,998.99	51,998.99	1,115.76
7.04	527.42	-	-	696.91	52,214.66	298.37
2.09	520.35	-	-	207.02	51,514.27	20.16
0.02	503.29	-	-	2.30	49,825.81	2.37
0.02	798.02	-	-	1.70	79,003.76	-
-	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	-
534.41	11,257.02	-	-	52,906.92	1,114,444.56	1,436.66

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

Cottonwood

2014	94,357.78	-	-	94,357.78	89,700.87	89,700.87
2013	84,670.11	-	-	84,670.11	2,886.83	83,789.15
2012	81,363.92	-	(0.68)	81,363.24	1,443.85	81,363.24
2011	77,732.39	-	(80.82)	77,651.57	1,646.16	77,651.57
2010	72,043.07	-	(7.64)	72,035.43	915.31	72,035.43
2009	69,419.19	-	(97.23)	69,321.96	1,640.53	69,321.96
2008	61,808.34	-	(478.78)	61,329.56	1,638.20	61,329.56
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	-	(0.68)	50,174.83	-	50,174.83
Total Cottonwood	700,711.85	-	(667.19)	700,044.66	99,871.75	694,506.79

Cbad SWCD

2014	352,781.55	-	(55.47)	352,726.08	334,497.78	334,497.78
2013	332,591.38	-	(0.21)	332,591.17	10,816.79	328,308.12
2012	309,794.41	7.89	(101.32)	309,700.98	3,981.94	309,477.97
2011	296,998.39	7.57	(2,199.12)	294,806.84	275.40	294,764.90
2010	279,124.20	-	(179.37)	278,944.83	61.58	278,933.80
2009	264,722.21	-	(675.04)	264,047.17	4.61	264,047.15
2008	251,352.79	42.00	(241.35)	251,153.44	1.18	251,153.42
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
Total Cbad SW	2,782,111.20	1,050.07	(10,234.91)	2,772,926.36	349,639.28	2,750,137.11

Cen Val SWCD

2014	107,099.92	113.58	(124.12)	107,089.38	103,105.12	103,105.12
2013	49,999.28	-	-	49,999.28	1,417.94	49,528.25
2012	45,682.80	-	(0.22)	45,682.58	435.79	45,673.59
2011	41,104.72	-	(13.47)	41,091.25	277.79	41,088.62
2010	38,715.99	-	(12.16)	38,703.83	155.09	38,702.33
2009	37,152.16	20.68	(1,215.83)	35,957.01	273.43	35,955.51
2008	33,357.03	-	(79.96)	33,277.07	273.03	33,275.57
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	-	(23.93)	47,432.73	-	47,429.73
Total CVSWCD	456,759.86	170.97	(1,477.88)	455,452.95	105,938.19	450,975.54

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
---	---	--	--	--	------------------------	------------------------------------

897.01	897.01	3,588.03	3,588.03	85,215.83	85,215.83	4,656.91
28.87	837.89	115.47	3,351.57	2,742.49	79,599.69	880.96
14.44	813.63	57.75	3,254.53	1,371.66	77,295.08	-
16.46	776.52	65.85	3,106.06	1,563.85	73,768.99	-
9.15	720.35	36.61	2,881.42	869.54	68,433.66	-
16.41	693.22	65.62	2,772.88	1,558.50	65,855.86	-
16.38	613.30	65.53	2,453.18	1,556.29	58,263.08	-
-	565.25	-	2,261.00	-	53,698.85	-
-	526.15	-	2,104.60	-	49,984.32	-
-	501.75	-	2,006.99	-	47,666.09	-
998.72	6,945.07	3,994.87	27,780.27	94,878.16	659,781.45	5,537.87

3,344.98	3,344.98	13,379.91	13,379.91	317,772.89	317,772.89	18,228.30
108.17	3,283.08	432.67	13,132.32	10,275.95	311,892.71	4,283.05
39.82	3,094.78	159.28	12,379.12	3,782.84	294,004.07	223.01
2.75	2,947.65	11.02	11,790.60	261.63	280,026.66	41.94
0.62	2,789.34	2.46	11,157.35	58.50	264,987.11	11.03
0.05	2,640.47	0.18	10,561.89	4.38	250,844.79	0.02
0.01	2,511.53	0.05	10,046.14	1.12	238,595.75	0.02
-	2,456.54	-	9,826.15	-	233,371.12	0.02
-	2,265.66	-	9,062.66	-	215,238.07	0.93
-	2,167.34	-	8,669.35	-	205,897.08	0.93
3,496.39	27,501.37	13,985.57	110,005.48	332,157.32	2,612,630.25	22,789.25

1,031.05	1,031.05	4,124.20	4,124.20	97,949.86	97,949.86	3,984.26
14.18	495.28	56.72	1,981.13	1,347.04	47,051.84	471.03
4.36	456.74	17.43	1,826.94	414.00	43,389.91	8.99
2.78	410.89	11.11	1,643.54	263.90	39,034.19	2.63
1.55	387.02	6.20	1,548.09	147.34	36,767.21	1.50
2.73	359.56	10.94	1,438.22	259.76	34,157.73	1.50
2.73	332.76	10.92	1,331.02	259.38	31,611.79	1.50
-	300.64	-	1,202.57	-	28,561.01	1.50
-	261.53	-	1,046.10	-	24,844.97	1.50
-	474.30	-	1,897.19	-	45,058.24	3.00
1,059.38	4,509.76	4,237.53	18,039.02	100,641.28	428,426.76	4,477.41

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2015

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

Penasco

2014	2,341.20	-	-	2,341.20	2,238.58	2,238.58
2013	4,316.06	-	-	4,316.06	179.42	4,290.01
2012	4,045.43	-	-	4,045.43	64.44	4,042.37
2011	3,941.74	-	(2.68)	3,939.06	5.36	3,939.06
2010	3,729.07	-	-	3,729.07	2.65	3,729.07
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
Total Penasco	34,872.85	-	(23.14)	34,849.71	2,490.45	34,717.98

Non-Render

2014	311,140.38	545.33	(220,985.91)	90,699.80	80,427.70	80,427.70
2013	115,318.34	8,059.73	(4,362.80)	119,015.27	14,685.83	118,525.39
2012	85,881.48	-	(2,059.30)	83,822.18	551.37	83,573.37
2011	41,976.59	4,072.91	(1,924.63)	44,124.87	3,047.68	44,123.32
2010	32,091.68	9,604.86	(6,455.91)	35,240.63	3,550.33	35,240.63
2009	38,215.35	10,843.06	(8,051.20)	41,007.21	3,113.35	41,007.21
2008	35,003.46	14,126.60	(10,038.51)	39,091.55	4,016.97	39,090.52
2007	30,309.63	10,889.24	(9,759.59)	31,439.28	1,892.89	31,439.28
2006	28,262.05	1,762.97	(264.57)	29,760.45	1,498.02	29,759.57
2005	31,437.66	70.66	(821.78)	30,686.54	-	30,661.62
Total Non-Rend	749,636.62	59,975.36	(264,724.20)	544,887.78	112,784.14	533,848.61

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				
2012	0.50	Receivable difference in Triadic 10yr program				

Total Levied 14	42,421,432.29	258,958.65	(233,247.67)	42,447,143.27	38,840,555.70	38,840,555.70
Total Levied 13	34,666,252.61	1,322,293.84	(68,687.68)	35,919,858.77	812,631.30	35,301,040.37
Total Levied 12	33,890,877.42	464,542.95	(150,087.40)	34,205,332.97	307,176.51	33,748,794.11
Total Levied 11	30,773,875.97	504,456.90	(114,282.43)	31,164,050.44	86,865.65	30,652,846.86
Total Levied 10	29,675,216.62	596,941.76	(206,898.65)	30,065,259.73	115,296.66	30,064,815.13
Total Levied 09	26,900,446.93	1,267,237.74	(446,709.64)	27,720,975.03	79,936.17	27,708,825.89
Total Levied 08	23,614,719.13	687,518.62	(611,631.08)	23,690,606.67	98,842.23	23,690,513.86
Total Levied 07	20,877,889.41	334,028.90	(647,438.74)	20,564,479.57	39,750.67	20,564,406.11
Total Levied 06	18,722,001.59	140,786.85	(378,442.64)	18,484,345.80	31,467.95	18,484,250.74
Total Levied 05	16,426,732.36	919,659.12	(438,890.51)	16,907,500.97	-	16,907,407.74

Grand Total	277,969,444.33	6,496,425.33	(3,296,316.44)	281,169,553.22	40,412,522.84	275,963,456.51
--------------------	-----------------------	---------------------	-----------------------	-----------------------	----------------------	-----------------------

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
---	---	--	--	--	------------------------	------------------------------------

22.39	22.39	89.54	89.54	2,126.65	2,126.65	102.62
1.79	42.90	7.18	171.60	170.45	4,075.51	26.05
0.64	40.42	2.58	161.69	61.22	3,840.25	3.06
0.05	39.39	0.21	157.56	5.09	3,742.11	-
0.03	37.29	0.11	149.16	2.52	3,542.62	-
-	36.14	-	144.58	-	3,433.76	-
-	33.66	-	134.66	-	3,198.10	-
-	32.51	-	130.05	-	3,088.76	-
-	31.56	-	126.25	-	2,998.51	-
-	30.90	-	123.61	-	2,935.81	-
24.90	347.18	99.62	1,388.72	2,365.93	32,982.08	131.73

-	-	-	-	80,427.70	80,427.70	10,272.10
-	-	-	-	14,685.83	118,525.39	489.88
-	-	-	-	551.37	83,573.37	248.81
-	-	-	-	3,047.68	44,123.32	1.55
-	-	-	-	3,550.33	35,240.63	-
-	-	-	-	3,113.35	41,007.21	-
-	-	-	-	4,016.97	39,090.52	1.03
-	-	-	-	1,892.89	31,439.28	-
-	-	-	-	1,498.02	29,759.57	0.88
-	-	-	-	-	30,661.62	24.92
-	-	-	-	112,784.14	533,848.61	11,039.17

359,426.25	359,426.25	21,585.11	21,585.11	38,459,544.35	38,459,544.35	3,606,587.57
7,151.50	325,512.50	640.95	19,066.62	804,838.84	34,956,461.25	618,818.40
2,808.37	308,661.68	251.76	18,057.62	304,116.38	33,422,074.81	456,538.86
742.57	278,785.93	88.19	17,107.85	86,034.89	30,356,953.08	511,203.58
1,016.18	273,918.03	45.39	16,135.21	114,235.10	29,774,761.89	444.60
679.46	249,435.00	76.74	15,301.04	79,179.97	27,443,888.69	12,149.14
834.72	214,257.42	76.50	14,325.69	97,931.02	23,461,930.74	92.81
361.06	199,609.57	-	13,712.17	39,389.61	20,351,084.37	73.46
285.96	179,347.96	-	12,621.00	31,181.99	18,292,263.28	95.06
-	164,013.61	-	12,972.05	-	16,730,422.08	93.23

373,306.06	2,552,967.95	22,764.63	160,884.36	40,016,452.14	273,249,384.55	5,206,096.71
------------	--------------	-----------	------------	---------------	----------------	--------------

STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2015

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 accompanying 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	\$ 111,000	Eddy County	Eddy County	Both
23-Feb-11	Indefinite	60% County/40% City of Artesia	820,001	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	5,000	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, 2015

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	Both	Establish the terms and conditions under which the parties will provide mutual law enforcement assistance in and near Carlsbad Caverns National Park.
MOU between the Carlsbad Police Dept. and Eddy County, acting as fiscal agent for ECSD	Both	For Eddy County and the City of Carlsbad to file a joint application for available JAG Funds.
MOA between City of Artesia and Eddy County	County DWI Program	For Eddy County and the City of Artesia to combine their collected DWI prevention fees with those collected by other courts in order to file a consolidated application for CDWI funds.

See accompanying 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	-	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
14-Jun-24	14-Jun-30	16,918	-	Eddy County	Eddy County	Each individual governmental agency
14-Jul-01	Not disclosed	1,577	1,577	Eddy County	Eddy County	Each individual governmental agency

STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2015

Participants	Responsible Party	Description
MOA between City of Carlsbad and Eddy County	County DWI Program	For Eddy County and the City of Carlsbad to combine their collected DWI prevention fees with those collected by other courts in order to file a consolidated application for CDWI funds.
MOU between New Mexico Gang Task Force (NMGTF) and Eddy County	Both	Allows the ECSD to contribute and have access to the GangNet database, a law enforcement investigative tool.
MOU between Carlsbad Municipal School District and Eddy County	Both	Covering the provision of educational services for students detained in the Eddy County Juvenile Detention Center.
MOU between Regional Emergency Dispatch Authority and Eddy County	Both	To provide Human Resource services to the Regional Emergency Dispatch Authority
MOU between City of Carlsbad, City of Carlsbad Police Dept., Carlsbad Municipal Schools, Eddy County Sheriff's Office and Eddy County	All	To provide School Resource Officers who would be assigned, as needed, among the Carlsbad Municipal Schools.
Mutual Assistance Agreement between NM Dept. of Corrections-Roswell Correctional Center and Eddy County	Both	Provide Sheriff's Office assistance if needed during an event at the Roswell Correctional Center.
MOU between Department of Finance Administration and Eddy County	Both	DWI Program will follow federal law in protecting confidentiality of client records pertaining to alcohol and drug abuse patient records.
MOU between the City of Artesia and Eddy County	Both	Tracking Compliance with DWI Offender court order is a requirement of the DWI Distribution Grant. A court clerk with the Artesia Municipal Court provides this service for the County by providing information to the County on Artesia Municipal and Magistrate Court DWI offenders.
MOU between City of Carlsbad and Eddy County	Both	Carlsbad Police Dept. will provide Roving DWI and Saturation Patrol for the detection and apprehension of impaired drivers within the City of Carlsbad.
MOA between City of Carlsbad and Eddy County	Both	File a joint application for funding of a comprehensive community DWI program.
MOA between City of Artesia and Eddy County	Both	File a joint application for funding of a comprehensive community DWI program.
MOU between City of Carlsbad, City of Artesia, Village of Loving, 5th Judicial District Attorney's Office and Eddy County	All	This MOU states the general understandings between all involved parties with regards to the development, implementation and operation of a drug enforcement task force to be named Pecos Valley Drug Task Force.
MOU between Carlsbad Municipal Schools and Eddy County	Both	Provision of school resource officers in the Carlsbad Municipal Schools.
MOU between Loving Municipal Schools and Eddy County	Both	Provision of school resource officers in the Loving Municipal Schools.

See accompanying 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>
14-Jul-01	Not disclosed	2,711	2,711	Eddy County	Eddy County	Each individual governmental agency
14-Aug-19	17-Aug-19	-	-	Eddy County	N/A	Each individual governmental agency
14-Sep-02	Not disclosed	N/A	N/A	Eddy County	N/A	Each individual governmental agency
14-Sep-23	15-Jun-30	N/A	N/A	Eddy County	Eddy County	Each individual governmental agency
14-Sep-02	Not disclosed	83,870	83,870	Eddy County	N/A	Each individual governmental agency
14-Nov-01	Not disclosed	-	-	Eddy County	N/A	Each individual governmental agency
15-Feb-17	Not disclosed	-	-	Eddy County	Eddy County	Each individual governmental agency
15-Jun-02	16-Jun-30	7,100	-	Eddy County	Eddy County	Each individual governmental agency
15-Jun-02	16-Jun-30	20,000	-	Eddy County	Eddy County	Each individual governmental agency
15-Jul-01	Not disclosed	2,142	-	Eddy County	Eddy County	Each individual governmental agency
15-Jul-01	Not disclosed	2,142	-	Eddy County	Eddy County	Each individual governmental agency
15-Jun-25	19-Jun-30	N/A	N/A	Eddy County	Eddy County	Each individual governmental agency
15-Aug-12	Not disclosed	64,412	-	Eddy County	N/A	Each individual governmental agency
15-Aug-12	Not disclosed	64,412	-	Eddy County	N/A	Each individual governmental agency

STATE OF NEW MEXICO
 Eddy County
 Schedules of Required Supplementary Information
 Schedules of Net Pension Liability
 June 30, 2015

Schedule VI

**Schedule of the County's Proportionate Share of the Net Pension Liability of
 PERA Fund Division Municipal General
 Public Employees Retirement Association (PERA) Plan
 Last 10 Fiscal Years***

	2015
The County's proportion of the net pension liability (asset)	1.4492%
The County's proportionate share of the net pension liability (asset)	11,305,315
The County's covered-employee payroll	10,860,933
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	104.09%
Plan fiduciary net position as a percentage of the total pension liability.	81.29%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Schedule of the County's Proportionate Share of the Net Pension Liability of
 PERA Fund Division Municipal Police
 Public Employees Retirement Association (PERA) Plan
 Last 10 Fiscal Years***

	2015
The County's proportion of the net pension liability (asset)	1.4819%
The County's proportionate share of the net pension liability (asset)	4,830,833
The County's covered-employee payroll	3,235,887
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	149.29%
Plan fiduciary net position as a percentage of the total pension liability.	81.29%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 Eddy County
 Schedules of Required Supplementary Information
 Schedules of PERA Contributions
 June 30, 2015

Schedule VII

**Schedule of the County's Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Fund Division Municipal General
 Last 10 Fiscal Years***

	2015
Contractually required contribution	\$ 1,257,926
Contributions in relation to the contractually required contribution	1,257,926
Contribution deficiency (excess)	\$ -
The County's covered-employee payroll	\$ 10,860,933
Contributions as a percentage of covered-employee payroll	11.58%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Schedule of the County's Contributions
 Public Employees Retirement Association (PERA) Plan
 PERA Fund Division Municipal Police
 Last 10 Fiscal Years***

	2015
Contractually required contribution	\$ 610,624
Contributions in relation to the contractually required contribution	610,624
Contribution deficiency (excess)	\$ -
The County's covered-employee payroll	\$ 3,235,887
Contributions as a percentage of covered-employee payroll	18.87%

* The amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
Eddy County
Required Supplementary Information
June 30, 2015

Notes to the Required Supplementary Information

Changes of benefit terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY14 audit available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf. The summary of Key Findings for the PERA Fund (on page 2 of the report) states “based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

OTHER INFORMATION

Eddy County

SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding \$60,000 (excluding GRT)

For the Year Ended June 30, 2015

Prepared by Agency Staff Name: Roberta Smith Title: Finance Director, CPO Date: 09/14/2015

RFB#/RFP#	Type of Procurement	Awarded Vendor	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Name and Physical Address per the procurement documentation, of ALL Vendor(s) that responded	In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)	Was the vendor in-state and chose Veteran's preference (Y or N) For federal funds answer N/A	Brief Description of the Scope of Work
N/A	Sole Source	Bionic Soil Solutions	\$10,000,000	N/A	218 Camino La Tierra Santa Fe, NM 87506	Y	N	Bionic Road Solution provides base course stabilization while increasing the R-Value; for FEMA roads
B-14-06	ITB	Constructors, Inc.	\$259,310	N/A	3003 S. Boyd Dr. Carlsbad, NM 88220	Y	N	Construction of CR 748 Old Cavern and CR 707 Derrick Road Intersection Reconstruction
					Morrow Enterprises, Inc. P.O. Box 1747 Las Cruces, NM 88004	Y	N	
					Ramirez and Sons, Inc 3404 N. Enterprise Dr. Hobbs, NM 88240	Y	N	
B-14-09	RFP	National Construction	\$2,540,770	N/A	P.O. Box 1479 Almagordo, NM 88311	Y	N	Construction on New Buildings for Road Department in Carlsbad and Artesia (South & North)

Eddy County

SCHEDULE OF VENDOR INFORMATION for Purchases Exceeding \$60,000 (excluding GRT)

For the Year Ended June 30, 2015

Prepared by Agency Staff Name: Roberta Smith Title: Finance Director, CPO Date: 09/14/2015

B-14-13	RFP	Bohannon-Huston	\$247,131	N/A	7500 Jefferson St. NE Courtyard 1 Albuquerque, NM 87109	Y	N	Assist with Master Transportation Plan for Eddy County
B-15-05	IFB	Loewen Bilt, LLC	\$71,000	N/A	8843 S. Hwy 99 Prague, OK 74864 Bruckner's P.O. Box 1678 Hobbs, NM 88241	N	N/A	Two (2) Vacuum Tank Trailers for various road projects
					Technology International, Inc. 1349 S. International PKWY, Suite 2411 Lake Mary, FL 32746	N	N/A	
B-15-06	RFP	Correct Care Solutions, LLC	\$324,948	N/A	1283 Murfreesboro Road, Suite 500 Nashville, TN 37217	N	N/A	Provide two licensed master social workers providing mental health services

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, 2015, 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 October 27, 2015.

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 following deficiencies described in the accompanying schedule of findings and responses to be material weaknesses: FS 2010-004 and FA 2015-002.

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 following deficiency described in the accompanying schedule of findings and responses to be a significant deficiency: FS 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 2015-001, AUTH 2015-01, AUTH 2015-002 and AUTH 2015-003.

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.

Johnson, Miller & Co.

Hobbs, New Mexico
October 27, 2015

FEDERAL FINANCIAL ASSISTANCE



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

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

Report on Compliance for Each Major Federal Program

We have audited Eddy County, New Mexico's (the County) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item FA 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item FA 2015-002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

J. Anson, Miller & Co.

Hobbs, New Mexico
October 27, 2015

STATE OF NEW MEXICO
 Eddy County
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2015

Schedule VIII

Federal Grantor Program Title	Grant Number	Federal CFDA Number	State ID Number	Federal Expenditures
U.S. Department of Agriculture				
Schools and Roads - Grants to States	Forest Reserve Title I	10.665		\$ 37,225
Schools and Roads - Grants to Counties	National Grasslands/Bankhead Jones	10.665		<u>577</u>
Total U.S. Department of Agriculture				<u>37,802</u>
U.S. Department of Interior				
Rangeland Resource Management		15.237		<u>26,667</u>
Total U.S. Department of Interior				<u>26,667</u>
U.S. Department of Justice				
Edward Byrne Memorial Justice Assistance Grant	2012-DJ-BX-0503 & 2013-DJ-BX-0735 2013-BUBX-13066339 & 2014-BUBX-	16.738		16,072
Bulletproof Vest Partnership Program	14074551	16.607		<u>9,402</u>
Total U.S. Department of Justice				<u>25,474</u>
Executive Office of the President				
High Intensity Drug Trafficking Areas Program	G13SN0017A & G14SN0017A	95.001		* <u>378,910</u>
Total Executive Office of the President				<u>378,910</u>
U.S. Department of Homeland Security				
Passed through State of New Mexico Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-4199-009	97.036	EO 2014-015 *	<u>303,905</u>
Total U.S. Department of Homeland Security				<u>303,905</u>
Total Expenditures of Federal Awards				<u>\$ 772,758</u>

* Major Program

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

STATE OF NEW MEXICO
Eddy County
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Schedule VIII

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

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

2. Sub-recipients

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

Grant Name	CDFA #	CDFA #	Amount
Edward Byrne Memorial Justice Assistance Grant	16.738	16.738	16,072
High Intensity Drug Trafficking Areas Program	95.001	95.001	378,910

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2015

SECTION I—SUMMARY OF AUDIT RESULTS

Financial Statements:

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

Federal Awards:

- | 1. Internal control over major programs: | | | | | | | |
|---|---|-----------------|--------|---|--------|---|--|
| a. Material weaknesses identified? | Yes | | | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | No | | | | | | |
| 2. Type of auditors' report issued on compliance for major programs | Unmodified | | | | | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? | No | | | | | | |
| 4. Identification of major programs: | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">CFDA
Number</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal Program</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">95.001</td> <td style="text-align: center;">High Intensity Drug Trafficking Areas Program</td> </tr> <tr> <td style="text-align: center;">97.036</td> <td style="text-align: center;">Disaster Grants—Public Assistance (Presidentially Declared Disasters)</td> </tr> </tbody> </table> | CFDA
Number | Federal Program | 95.001 | High Intensity Drug Trafficking Areas Program | 97.036 | Disaster Grants—Public Assistance (Presidentially Declared Disasters) | |
| CFDA
Number | Federal Program | | | | | | |
| 95.001 | High Intensity Drug Trafficking Areas Program | | | | | | |
| 97.036 | Disaster Grants—Public Assistance (Presidentially Declared Disasters) | | | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$300,000 | | | | | | |
| 6. Auditee qualified as low-risk auditee? | No | | | | | | |

SECTION II—FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

A. *Financial Statement Findings*

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

Condition: The County did not prepare bank reconciliations from July through November 2014 in a timely manner; however, since November 2014, the monthly bank reconciliations have been prepared timely.

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 at June 30, 2014. The balancing problems were not solved until November 2014 at which time the June 30, 2014 bank reconciliation was completed. The bank reconciliations for July through November 2014 were then prepared in December 2014. The December 2014 through June 2015 bank reconciliations were timely prepared and reviewed.

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

Responsible Officials' Views: The County was utilizing two financial systems at June 30, 2014 and due to balancing issues was not able to reconcile until November 2014 for the prior fiscal year. Since November 2014, the County has balanced in a timely manner. This was mainly due to a prior fiscal year issue.

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

A. *Financial Statement Findings (continued)*

FS 2014-001 Purchase Orders Prepared After Invoice Obtained (Repeated/Modified)—Significant Deficiency

Condition: During our test of controls over disbursements, we noted four out of forty transactions tested had purchase orders that were prepared after items were received and invoices were issued. These four transactions related to amounts paid before January 2015. In response to the prior year finding, the County began enforcing their policy to issue purchase orders before items were purchased after January 2015.

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: The County changed their method of issuing purchase orders after items were received and invoices were issued during the audit fieldwork in late 2014. The transactions referenced above relate to amounts paid before January 2015.

Auditors' Recommendation: We recommend the County continue to prepare and approve purchase orders before items are received or ordered by other means.

Responsible Officials' Views: The County is mitigating this situation as we passed an updated procurement policy in FY 2015. The procurement manager will bring forward another updated policy in January 2016 with disciplinary action included in the new policy as there are currently no repercussions to un-authorized purchases.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2015

Schedule IX
Page 4 of 10

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

A. Financial Statement Findings (continued)

FS 2015-001 Payment More than Invoice—Other Matter

Condition: During our test of controls over disbursements, we noted one out of forty transactions tested was overpaid by \$210.

Criteria: Per SAS 115, a control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Effect: Not confirming the accuracy of vendor invoices creates the opportunity for invoices to be overpaid in the future.

Cause: The vendor invoice was hand written and the vendor incorrectly calculated the total on the invoice and the County did not recalculate the total when approving the invoice.

Auditors' Recommendation: We recommend the County have procedures in place to review vendor invoices for clerical accuracy.

Responsible Officials' Views: This particular invoice was hand calculated by the vendor and failed to be checked by County administration. As of September 2015, every invoice is looked over by the accounts payable specialist and also by the assistant finance director for accuracy. These particular invoices from this vendor are now always double checked by the accounts payable specialist.

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

B. Component Unit Findings

AUTH 2015-001 Overstated Employee Timesheet—Other Matter

Condition: During the audit testwork of payroll disbursements, we noted that one out of forty timesheets viewed was overstated by two hours causing the employee's gross pay to be overstated by \$37.54.

Criteria: Appropriate segregation of duties for 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: The employee's time was incorrectly recorded on their timesheet and this error was not detected during the Authority's review procedures.

Auditors' Recommendation: It is currently REDA's written policy that all hourly employees record their time on a timesheet. The Chief of Operations will calculate the hours on the timesheet and sign off on the timesheet. The Executive Director then reviews the calculation, approves the timesheet, and submits the timesheet to the bookkeeper for payment. We recommend the Chief of Operations and the Executive Director be more diligent in regards to recalculating employee hours.

Views of Responsible Officials and Planned Corrective Actions: Historically, the bookkeeper had not been charged with validating the hours being assessed. Beginning July 2015, the Authority has outsourced its accounting and payroll processing to Solutions Group, Inc. a third party provider. As a result of this finding, Solutions Group has been requested to test the calculated hours back to the original timesheet and notify the Executive Director of any discrepancy so it may be corrected and reapproved prior to payroll submission. This process should begin with payrolls after October 1, 2015.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2015

Schedule IX
Page 6 of 10

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

B. Component Unit Findings (continued)

AUTH 2015-002 No Collateral—Other Matter

Condition: At June 30, 2015, no securities were pledged against the \$15,896 of uninsured deposits in the Wells Fargo checking account.

Criteria: Section 6-10-16 and 6-10-17 NMSA 1978 requires any bank designated as a depository of public money to deliver securities to a custodial bank and then deliver a joint safekeeping receipt issued by the custodial bank to the public official from whom or the public board from which the public money is received for deposit. The securities delivered shall have an aggregate value equal to one-half the amount of public money not insured by the federal deposit insurance corporation.

Effect: The Authority is out of compliance with the New Mexico public money requirements at June 30, 2015.

Cause: Generally the Authority's deposits are less than \$250,000, the amount insured by the federal deposit insurance corporation; however, the Authority received large deposits in June 2015 which made their balance increase to more than \$250,000.

Auditors' Recommendations: We recommend the Authority monitor bank balances on a continuing basis to determine whether pledged collateral is necessary and obtain pledged collateral once bank balances are in excess of federal deposit insurance.

Views of Responsible Officials and Planned Corrective Actions: As the Authority is a 100% reimbursement funded entity, daily deposits would rarely exceed FDIC insurance limits. The occurrence above was caused by a rare event in which the Authority received a large reimbursement from the JPA powers for capital equipment expenditures, had received a large third party service payment which had not been taken as credits by the JPA powers, and received an increase in the operational loan all near year end. As noted on the previous finding, beginning July 1, 2014 the Authority has outsourced its accounting operations to a third party. Effective October 1, 2015 the firm providing these services has been instructed to validate the balances held in the primary account upon the receipt of each deposit and originate any necessary transfer to the Authority's account with its secondary bank to ensure all deposits are adequately insured.

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

B. Component Unit Findings (continued)

AUTH 2015-003 Capital Assets Purchases—Other Matter

Condition: During our test of capital assets, we noted two different servers, one in the amount of \$12,410 and one in the amount of \$48,048.31, were not supported by a purchase requisition or purchase order. In addition, sole source documentation was not provided for these purchases.

Criteria: REDA's Financial Management Policies state "all purchases must be based on budgeted appropriations. Purchase requisition and purchase order procedures must be used in the following situations. all purchases of capital items; capital items are assets where the authority gains full title, cost is greater than \$5,000 and life expectancy is greater than one year."

According to 13-1-125 NMSA 1978 for small purchases:

- A. A central purchasing office shall procure services, construction or items of tangible personal property having a value not exceeding sixty thousand dollars (\$60,000), excluding applicable state and local gross receipts taxes, in accordance with the applicable small purchase rules adopted by the secretary, a local public body or a central purchasing office that has the authority to issue rules.
- B. Notwithstanding the requirements of Subsection A of this section, a central purchasing office may procure professional services having a value not exceeding sixty thousand dollars (\$60,000), excluding applicable state and local gross receipts taxes, except for the services of landscape architects or surveyors for state public works projects or local public works projects, in accordance with professional services procurement rules promulgated by the department of finance and administration, the general services department or a central purchasing office with the authority to issue rules.
- C. Notwithstanding the requirements of Subsection A of this section, a state agency or a local public body may procure services, construction or items of tangible personal property having a value not exceeding twenty thousand dollars (\$20,000), excluding applicable state and local gross receipts taxes, by issuing a direct purchase order to a contractor based upon the best obtainable price.
- D. Procurement requirements shall not be artificially divided so as to constitute a small purchase under this section.

According to 13-1-126 NMSA 1978 for sole source procurement:

- "A. A contract may be awarded without competitive sealed bids or competitive sealed proposals regardless of the estimated cost when the state purchasing agent or a central purchasing office determines, in writing, that:
- (1) there is only one source for the required service, construction or item of tangible personal property;
 - (2) the service, construction or item of tangible personal property is unique and this uniqueness is substantially related to the intended purpose of the contract; and
 - (3) other similar services, construction or items of tangible personal property cannot meet the intended purpose of the contract.
- B. The state purchasing agent or a central purchasing office shall use due diligence in determining the basis for the sole source procurement, including reviewing available sources and consulting the using agency, and shall include its written determination in the procurement file.
- C. The state purchasing agent or a central purchasing office shall conduct negotiations, as appropriate, as to price, delivery and quantity in order to obtain the price most advantageous to the state agency or a local public body.
- D. A contract for the purchase of research consultant services by institutions of higher learning constitutes a sole source procurement.
- E. The state purchasing agent or a central purchasing office shall not circumvent this section by narrowly drafting specifications so that only one predetermined source would satisfy those specifications."

Effect: The Authority is not following their financial management policies and are not in compliance with New Mexico procurement requirements.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2015

Schedule IX
Page 8 of 10

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

B. Component Unit Findings (continued)

AUTH 2015-003 Capital Assets Purchases—Other Matter (continued)

Cause: The Server for \$48,048.31 was purchased from Dell specifically because they were an authorized vendor on the State schedule so no RFP or quote request was done. On the server for \$12,410, there are no other similarly qualified service providers in Artesia so the Authority believed they could justify the sole source of the purchase from Luna Services.

Auditors' Recommendations: We recommend the Authority follow their established purchasing policies and include documentation in the procurement file for any sole source purchases as described at 13-1-126 NMSA 1978.

Views of Responsible Officials and Planned Corrective Actions: As to the purchase of the Dell server, effective immediately, the Authority will ensure that all Capital Expenditures in excess of \$5,000 will have a formal written requisition and purchase orders where required.

As to the provision of professional computer services, REDA will request a determination by the State Purchasing authority for the sole source treatment of such services moving forward. REDA will have this request made no later than the end of October 2015. If the State does not concur with REDA's treatment then a bid or RFP procedure will be performed for services moving forward from that date.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2015

Schedule IX
Page 9 of 10

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

C. Federal Award Findings and Questioned Costs

FA 2015-002—Schedule of Federal Expenditures—Material Weakness/Noncompliance

Condition: The County failed to produce an accurate Schedule of Expenditures of Federal Awards (SEFA). In the preparation of the SEFA, the County did not provide federal expenditures for one of the federal awards.

Criteria: The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Good internal controls require that management have procedures in place for identifying federal, state, and other awards.

Questioned Costs: unknown

Effect: Incomplete information reported on the SEFA, results in incorrect information submitted on the Data Collection Form.

Cause: The finance director was under the assumption that the expenditures for the federal award were the County's portion of those expenditures since no federal funds were received as of June 30, 2015; however, further audit investigation determined a portion of the expenditures during the year were federal expenditures.

Auditors' Recommendation: We recommend the County review the OMB Circular A-133 and other information related to all federal grants received in order to determine when federal expenditures should be reported on the SEFA.

Views of Responsible Officials and Planned Corrective Actions: Effective immediately, the finance director and assistant finance director will be reviewing the OMB Circular A-133.

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2015

SECTION III—SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FS 2009-001	(2009-1)	Capital Assets	Resolved
FS 2009-002	(2009-2)	Late Audit Report Submission to the New Mexico State Auditor	Resolved
FS 2010-004	(2010-4)	Deficiencies in Bank Reconciliation Preparation	Repeated/Modified
FS 2010-005	(2010-5)	Control Over Use of Purchase Cards	Resolved
FS 2011-005	(2011-05)	Expenditures in Excess of Budget	Resolved
FS 2012-001	(2012-01)	Entity-Wide Control Deficiency	Resolved
FS 2014-001		Purchase Orders Prepared Invoice Obtained	Repeated/Modified
FS 2014-002		Lack of Approval of Fund Changes	Resolved
FS 2014-003		Budget Approval	Resolved
FS 2014-004		Proper Approval of Purchases	Resolved
AUTH 2014-001		Cash Disbursement Approval	Resolved
AUTH 2014-002		I-9 Documentation	Resolved
AUTH 2014-003		PERA and RHCA Reporting	Resolved
FA 2012-001	(2012-01)	Excluded Parties List	Resolved
FA 2012-002	(2012-02)	Tracking Property and Equipment Purchased with Federal Award Funds	Resolved
FA 2012-003	(2012-03)	Internal Controls over Monitoring Sub-recipients' Reimbursements Requests and Expenditures	Resolved

STATE OF NEW MEXICO

Eddy County
Other Disclosures
June 30, 2015

EXIT CONFERENCE

An exit conference was held on October 26, 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	Assistant County Manager
Susan Crockett	Commissioner
Stella Davis	Commissioner
Jessica Stygar	Assistant Finance Director
Gay West	Executive Administrative Assistant

Representing Johnson, Miller and Co., CPAs:

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

AUDITOR PREPARED FINANCIAL STATEMENTS

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