

State of New Mexico Eddy County

Financial Statements
For the year ended June 30, 2016



Johnson Miller & Co.
Certified Public Accountants
A Professional Corporation

INTRODUCTORY SECTION

STATE OF NEW MEXICO
EDDY COUNTY
Official Roster
June 30, 2016

<u>Name</u>	Board of County Commissioners	<u>Title</u>
Royce Pearson		Chairman
Stella Davis		Vice-Chair
James Walterscheid		Member
Glenn Collier		Member
Susan Crockett		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, 2016

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	25-26
Reconciliation of the Balance Sheet to the Statement of Net Position		27
Statement of Revenues, Expenditures, and Changes in		
Fund Balances – Governmental Funds	B-2	28-29
Reconciliation of the Statement of Revenues,		
Expenditures and Changes in Fund Balances of		
Governmental Funds to the Statement of Activities		30
Statement of Revenues, Expenditures, and Changes in		
Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:		
General Fund "1000"	C-1	31
Road Fund "2200"	C-2	32
FEMA Fund "2750"	C-3	33
Statement of Fiduciary Assets and Liabilities –		
Agency Funds	D	34
Notes to the Financial Statements		35-60
	<u>Statement</u>	<u>Page</u>
SUPPLEMENTARY INFORMATION		
Combining and Individual Fund Statements and Schedules:		
Nonmajor Fund Descriptions		63-67
Combining Balance Sheet – Nonmajor Governmental Funds	A-1	68-83
Combining Statement of Revenues, Expenditures, and		
Changes in Fund Balances – Nonmajor Governmental Funds	A-2	84-99
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, 2016

	<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
Secure Rural Schools Fund "2705"	B-21	120
EMSER, Homeland Secure Fund "2706"	B-22	121
Eddy County DWI Fund "2850"	B-23	122
DWI DARE Donations Fund "2851"	B-24	123
DWI Grant Fund "2852"	B-25	124
Traffic Safety Fund "2854"	B-26	125
DWI School Fund "2855"	B-27	126
Fire Excise-Atoka Fund "2900"	B-28	127
Fire Excise-Cottonwood Fund "2901"	B-29	128
Fire Excise-Happy Valley Fund "2902"	B-30	129
Fire Excise-Joel Fund "2903"	B-31	130
Fire Excise-La Huerta Fund "2904"	B-32	131
Fire Excise-Loce Hills Fund "2905"	B-33	132
Fire Excise-Otis Fund "2906"	B-34	133
Fire Excise-Sun Country Fund "2908"	B-35	134
Fire Excise-Queen Fund "2909"	B-36	135
Fire Excise-Riverside Fund "2910"	B-37	136
Fire Excise-Malaga Fund "2911"	B-38	137
Fire Excise-Loving Fund "2912"	B-39	138
Fire Excise-Hope Fund "2913"	B-40	139
Fire Excise-Administration Fund "2917"	B-41	140
Fire Excise-Reserve Fund "2918"	B-42	141
Fire Excise-Gross Receipts Fund "2919"	B-43	142

STATE OF NEW MEXICO

Eddy County
Table of Contents
June 30, 2016

	<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):		
VFD-Atoka Fund "2940"	B-44	143
VFD-Cottonwood Fund "2941"	B-45	144
VFD-Happy Valley Fund "2942"	B-46	145
VFD-Joel Fund "2943"	B-47	146
VFD-La Huerta Fund "2944"	B-48	147
VFD-Loce Hills Fund "2945"	B-49	148
VFD-Otis Fund "2946"	B-50	149
VFD-Sun Country Fund "2948"	B-51	150
VFD-Queen Fund "2949"	B-52	151
VFD-Riverside Fund "2950"	B-53	152
VFD-Malaga Fund "2951"	B-54	153
VFD-Administration Fund "2959"	B-55	154
Atoka Contributions & Donations "2970"	B-56	155
Cottonwood Contributions & Donations "2971"	B-57	156
Happy Valley Contributions & Donations "2972"	B-58	157
Joel Contributions & Donations "2973"	B-59	158
La Huerta Contributions & Donations "2974"	B-60	159
Loce Hills Contributions & Donations "2975"	B-61	160
Otis Contributions & Donations "2976"	B-62	161
Sun Country Contributions & Donations "2977"	B-63	162
Queen Contributions & Donations "2978"	B-64	163
Riverside Contributions & Donations "2979"	B-65	164
Malaga Contributions & Donations "2980"	B-66	165
Fire Admin Contributions & Donations "2990"	B-67	166
Artesia Motor Vehicle "5800"	B-68	167
Edward Byrne-Region VI "7100"	B-69	168
Edward Byrne-Region VI ARRA "7101"	B-70	169
Region VI Cops Meth Grant "7102"	B-71	170
Region VI Administration "7103"	B-72	171
HIDTA "7201"	B-73	172
09 HIDTA Recovery Act Fund "7202"	B-74	173

STATE OF NEW MEXICO

Eddy County
Table of Contents
June 30, 2016

	<u>Statement</u>	<u>Page</u>
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-75	174
Legislative Project Fund "3100"	B-76	175
Land Acquisition Fund "3300"	B-77	176
Capital Improvement Fund "3400"	B-78	177
Road Construction Fund "3500"	B-79	178
Agency Fund Descriptions		179
Statement of Changes in Assets and Liabilities – Agency Funds	C	180-181
SUPPORTING SCHEDULES		
Schedule of Collateral Pledged by Depository	I	183-186
Schedule of Deposit and Investment Accounts	II	187-190
Summary Schedule of Tax Roll Reconciliation – Property Taxes Receivable	III	191
Treasurer’s Property Tax Schedule	IV	192-207
Schedule of Joint Powers Agreements and Memorandums of Understanding	V	208-215
Schedules of Net Pension Liability	VI	216-217
Schedules of PERA Contributions	VII	218-219
Notes to the Required Supplementary Information		220
OTHER INFORMATION		
Schedule of Vendor Information		222
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>		224-225
FEDERAL FINANCIAL ASSISTANCE		
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 Uniform Guidance		227-228
Schedule of Expenditures of Federal Awards	VIII	229-230
Schedule of Findings and Questioned Costs	IX	231-242
OTHER DISCLOSURES		243

FINANCIAL SECTION



JOHNSON, MILLER & CO., CPA'S PC

Certified Public Accountants

A Professional Corporation

An Independent Member of BDO Alliance USA

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, 2016, 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, 2016 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. 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.

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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, 2016, 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, 2016, 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 216-220 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the accompanying financial information listed as Statement 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 25, 2016, 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.

Hobbs, New Mexico
October 25, 2016



STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

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, 2016. 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.
- The assets of the County exceeded liabilities at the close of FY 2016 by \$193,962,053 (net position) for an increase of 28% over 2015. Of this amount, \$87,707,181 is restricted for specific purposes. As required by GASB 34, net assets also reflect \$105,496,715 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 \$107,762,641.
- 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, two will mature during FY 2018, two will mature in FY 2019, one will mature in FY 2020, and two will mature during FY 2021.
- Program revenue for capital grants and contributions increased significantly in FY 2016, reporting \$43,267,415 compared to FY 2015 where there was no program revenue reported.
- Oil and Gas production and equipment taxes decreased from 2015 to 2016 from \$21,848,583 to \$15,060,246.
- Gross receipts taxes were down from 2015 to 2016. Amounts were \$18,054,341 and \$14,017,899 respectively.
- Overall expenditures increased 15% to \$64,045,620. This was mostly due to FEMA expenditures, repairing roads.
- Overall fund balance showed a 31% increase for 2016 with \$107,762,641 in respect to 2015 \$82,315,538. This was mainly due to money received for FEMA projects.

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, 2016

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, 2016

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 \$193,962,053 for the fiscal year ending June 30, 2016. The county did have deferred outflows and inflows related to pensions in the amounts of \$5,442,280 and \$764,203 respectively. The largest part of the County's net assets (approximately 54%) 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, 2015 and 2016 are summarized as follows.

EDDY COUNTY NET ASSETS		
	2015	2016
Current and Other Assets	87,589,485	112,543,224
Capital Assets (net of depreciation)	88,916,510	108,245,569
Deferred Outflows	3,228,800	5,442,280
Total Assets and Deferred Outflows	179,734,795	226,231,073
Current Liabilities	4,759,897	4,421,460
Long-Term Liabilities	17,190,987	27,083,357
Deferred Inflow	6,619,345	764,203
Total Liabilities and Deferred Inflows	28,570,229	32,269,020
Net Assets:		
Invested in capital assets, net of related debt	87,436,902	105,496,715
Restricted	65,132,893	87,707,181
Unrestricted	(1,405,229)	758,157
Total Net Assets	151,164,566	193,962,053

At the end of the current fiscal year, the County reported positive balances in all three categories of net assets. Last fiscal year the county reported a negative balance in unrestricted due to the pension liability.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

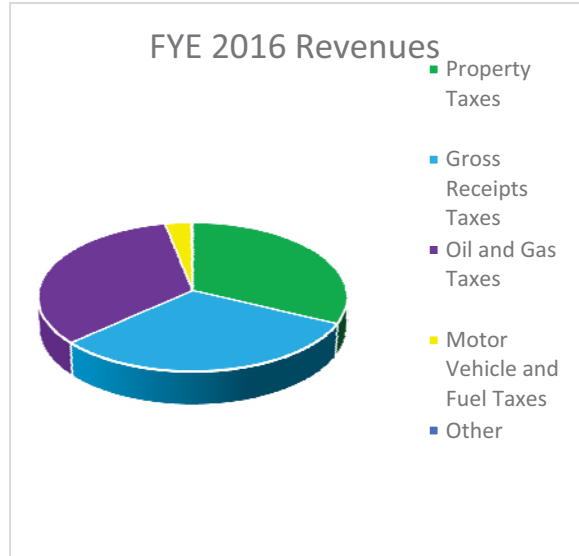
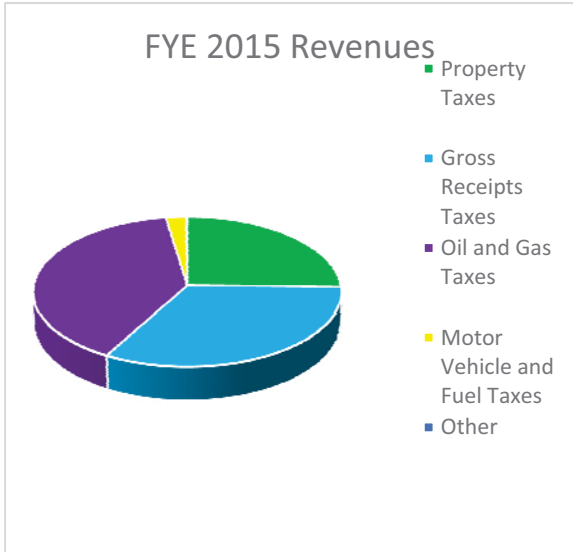
Changes in net assets. The County's total revenues for the current fiscal year were \$99.2 million. The total cost of all programs and services was \$64.1 million. The following table presents a summary of the changes in net assets for the fiscal years ended June 30, 2015 and June 30, 2016.

STATEMENT OF ACTIVITIES		
	Year Ended June 30, 2015	Year Ended June 30, 2016
Revenues:		
Program Revenues:		
Charges for Services	2,412,529	2,680,533
Operating Grants and Contributions	6,753,798	6,971,556
Capital Grants and Contributions	-	43,267,415
General Revenues:		
Property Tax	14,000,841	14,437,236
Gross Receipts Taxes	18,054,341	14,017,899
Oil and Gas Taxes	21,848,583	15,060,246
Motor Vehicle and Fuel Taxes	1,269,896	1,326,837
Other Taxes	60,907	77,925
Refund and Recoveries	243,263	562,062
Miscellaneous Revenue	829,396	982,511
Unrestricted Investment Earnings	309,039	404,294
Gain (Loss) on Disposal of Capital Assets	(2,139)	(642,992)
Transfers In From Agency Fund	-	1,169
Total Revenues	65,780,454	99,146,691
Expenses:		
General Government	15,210,644	12,506,308
Public Safety	24,687,271	29,000,760
Highway and Roads	5,375,690	11,600,332
Health and Sanitation	10,262,062	10,892,180
Culture and Recreation	17,228	46,040
Total Expenses	55,552,895	64,045,620
Changes in Net Assets	10,227,559	35,101,071

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

Governmental activity revenues increased in FY 2016 from \$65,780,454 in 2015 to \$99,146,691 in 2016; an increase of 51%. Key elements in the increase of governmental activities revenues are as follows:

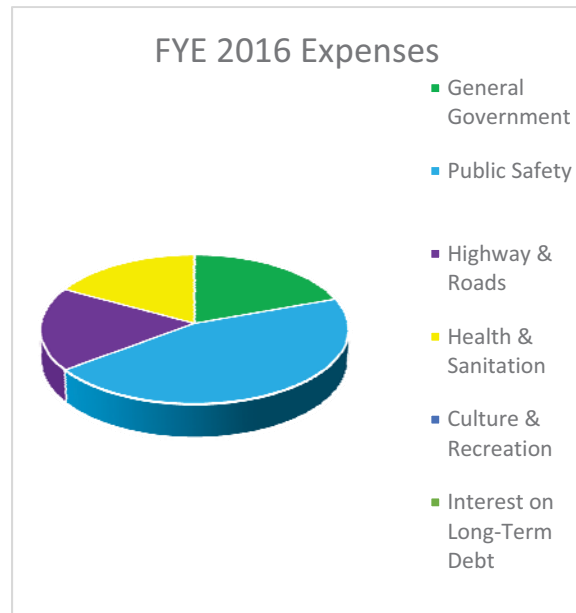
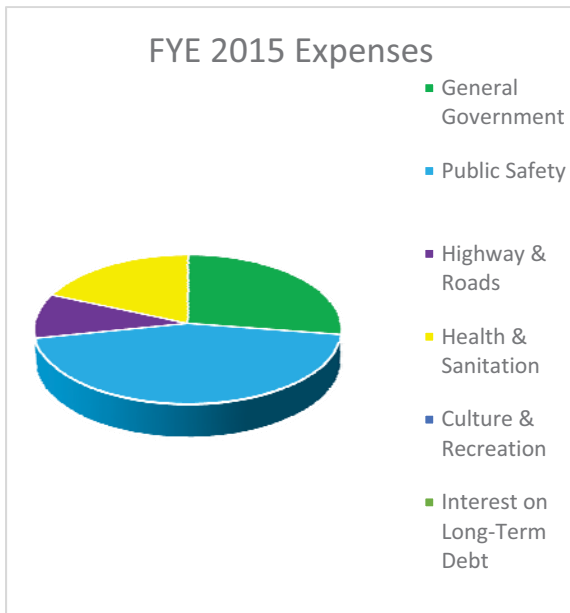
- Program revenues for capital grants and contributions had \$43,267,415 for FY 2016, compared to FY 2015 where there was no program revenue.
- Gross receipts decreased in FY 2016, down \$4.1 million to \$14 million, compared to FY 2015 at \$18.1 million.
- Oil and gas taxes decreased in FY 2016, down \$6.8 million to \$15.1 million, compared to FY 2015 at \$21.9 million



STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

Governmental activities expenses increased by approximately 15% from \$55.6 million in FY 2015 to \$64.1 million in FY 2016. Key elements in the increase of governmental activities expenses are as follows:

- General governmental expenses decreased by 18% from \$15.2 million in FY 2015 to \$12.5 million in FY 2016. Decrease was due to less spending because of the shortage in revenue.
- Public safety expenses increased by approximately 17%, up to \$29 million in FY 2016 compared to \$24.7 million in FY 2015. Increases were mainly due to emergency management and fire service departments moving into general fund and capital purchases in the volunteer fire departments.
- Highways and road expenses more than doubled (115%) to \$11.6 million in FY 2016 compared to the previous FY 2015 at \$5.4 million. This was due to Harroun bridge construction in the road department and FEMA expenses.
- Health and sanitation increased by 6% from \$10.3 million in FY 2015 to \$10.9 million in FY 2016.
- Culture and recreation also increased significantly by 167% from \$17K in FY 2015 to \$46K in FY 2016. This increase was due to Happy Valley park improvements.
- 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 2016, the County's governmental funds reported combined ending fund balances of \$107,762,641 an increase of \$25.5 million over fiscal year 2015. This was a result of the \$43 million that was received for FEMA projects. The general fund's fund balance increased by 12% to \$19.2 million in FY 2016 compared to \$17.2 million in FY 2015. The reason for the \$2 million increase is the difference in unassigned fund balance between the two fiscal years. Overall general fund's FY 2016 assets and liabilities were \$22 million and \$1.5 million respectively compared to FY 2015 \$41.8 million and \$22.8 million respectively.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

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 \$209,342. General fund expenditures were less than budgetary estimates by \$5.1 million as of June 30, 2016, thus the County did not have to draw on existing fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

<p>Capital Assets. The County's investment in capital assets for its governmental activities as of June 30, 2016 amounts to \$108,245,569 (net of accumulated depreciation). These investment in capital assets include buildings and building improvements, infrastructure, equipment and furnishings, and construction in progress.</p>
<p>Major capital events during the fiscal year ending June 30, 2016 included the following:</p>
<ul style="list-style-type: none"> • Eddy County's Sheriff's Department purchased 16 new units during FY16 with a total cost of \$495,388.04.
<ul style="list-style-type: none"> • North Road Department - This project was started in Q1 of 2014 with a budget of \$880,000 and completed Q3 of 2016 with a total cost of \$1,414,284.06.
<ul style="list-style-type: none"> • South Road Department - This project was started in Q1 of 2014 with a budget of \$1,168,368 and completed Q3 of 2016 with a total cost of \$1,466,162.92.
<ul style="list-style-type: none"> • Eddy County's Assessors Office started software conversion in Q1 of 2016 with a budget of \$265,750. As of June 30, 2016 \$200,174.04 has been spent with a project completion date of September 1, 2016
<ul style="list-style-type: none"> • Eddy County's Treasurers Office started software conversion in Q1 of 2016 with a budget of \$180,190. As of June 30, 2016 \$91,531.49 has been spent with a project completion date of September 19, 2016.
<ul style="list-style-type: none"> • Infrastructures - several road projects were either started or in progress in FY 2016 including Box Canyon, Avalon/Alacron and various FEMA roads. In total, approximately \$11.5 million had been spent.
<ul style="list-style-type: none"> • Eddy County Public Works purchased machinery and equipment during FY16 with a total cost of \$703,758.75.
<ul style="list-style-type: none"> • Eddy County's Information Technology Department has upgraded the entire county with new computers with a total cost of approximately \$121,299.
<ul style="list-style-type: none"> • The Riverside Volunteer Fire Department purchased a 2016 Rosenbauer Rescue Pumper with a total cost of \$420,661.
<ul style="list-style-type: none"> • The Cottonwood Volunteer Fire Department purchased a 2016 Rosenbauer Maverick with a total cost of \$270,631.
<ul style="list-style-type: none"> • The Eddy County Fire Service Complex has upgrades and improvements budgeted at \$2.6 million, expensing \$1,164,826 during FY 2016.

STATE OF NEW MEXICO
Eddy County
Management Discussion and Analysis
For the Year Ended June 30, 2016

Capital Assets Activity. A summary of capital assets and changes occurring during the year ended June 30, 2016 follows. Land is not subject to depreciation.

	Balance 6/30/2015	Additions	Deletions	Balance 6/30/2016
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,662,978	\$ -	\$ -	\$ 2,662,978
Construction in progress	9,079,936	16,192,443	5,320,827	19,951,552
Total capital assets not being depreciated	11,742,914	16,192,443	5,320,827	22,614,530
<i>Capital assets being depreciated:</i>				
Landfill	686,696	-	-	686,696
Building and building improvements	66,922,649	3,229,866	-	70,152,515
Improvements other than building	5,296,927	198,604	-	5,495,531
Infrastructure	144,047,639	2,401,810	786,811	145,662,638
Equipment and furnishings	32,314,276	2,646,972	438,601	34,522,647
Equipment - capital leases	2,686,702	2,488,816	1,933,645	3,241,873
Total capital assets being depreciated	251,954,889	10,966,068	3,159,057	259,761,900
<i>Less accumulated depreciation for:</i>				
Building and building improvements	20,302,184	1,841,280	-	22,143,464
Improvements other than building	2,102,283	134,869	-	2,237,152
Infrastructure	125,612,332	3,637,030	715,248	128,534,114
Equipment and furnishings	19,068,078	3,224,140	1,076,087	21,216,131
Total accumulated depreciation	167,084,877	8,837,319	1,791,335	174,130,861
Total capital assets being depreciated, net				
	\$ 96,612,926	\$ 18,321,192	\$ 6,688,549	\$ 108,245,569

The major activities in capital assets for the year were the purchase of a reclaimer, two fire truck pumper/tankers, Road department buildings for north and south, and various infrastructure projects including Ash Street, Whites City Road, and Thirteenth Street.

Debt Administration.

Eddy County has seven lease purchase agreements for heavy equipment used at the Sandpoint Landfill of which, two will mature during FY 2018, two will mature in FY 2019, one will mature in FY 2020, and two will mature during FY 2021. 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, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Several strategic objectives were of highest priority when developing the fiscal year 2016-2017 budget:

- Operating within a business plan that is based on sustainable resources, measured performance and outstanding customer service
- 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
- 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 2016-2017
- No operational increase to be given.
- Personnel budget will not include annual step increases.
- 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, 2016

	<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	\$ 88,427,908	\$ 205,163
Investments	17,029,955	-
Receivables:		
Property taxes	1,485,866	-
Other taxes receivable	4,571,705	-
Intergovernmental	134,470	80,313
Other receivables	478,578	5,703
Receivable from primary government	-	120,470
Prepaid expenses	414,742	-
Total current assets	<u>112,543,224</u>	<u>411,649</u>
Noncurrent assets		
Capital assets (net of accumulated depreciation)	<u>108,245,569</u>	<u>1,609,514</u>
Total noncurrent assets	<u>108,245,569</u>	<u>1,609,514</u>
Total assets	220,788,793	2,021,163
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions	<u>5,442,280</u>	<u>178,676</u>
Total Assets and Deferred Outflows	<u>\$ 226,231,073</u>	<u>\$ 2,199,839</u>

The accompanying notes are an integral part of these financial statements

	Primary Government	Component Unit
	Governmental Activities	Regional Emergency Dispatch Authority
LIABILITIES		
Current liabilities		
Accounts payable	\$ 2,631,721	\$ 3,988
Accrued expenses	760,804	60,816
Payable to component unit	120,470	-
Current portion of accrued compensated absences	352,400	21,731
Current portion of long-term debt	556,065	-
	<hr/>	<hr/>
Total current liabilities	4,421,460	86,535
Noncurrent liabilities		
Noncurrent portion of accrued compensated absences	600,032	-
Noncurrent portion of long-term debt	2,192,789	315,000
Net pension liability	24,290,536	602,576
	<hr/>	<hr/>
Total noncurrent liabilities	27,083,357	917,576
Total liabilities	31,504,817	1,004,111
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	764,203	15,488
	<hr/>	<hr/>
NET POSITION		
Net investment in capital assets	105,496,715	1,609,514
Restricted for:		
Capital projects	55,823,331	-
Other purposes - special revenue	31,883,850	-
Unrestricted	758,157	(429,274)
	<hr/>	<hr/>
Total net position	193,962,053	1,180,240
Total Liabilities, Deferred Inflows and Net Position	<hr/> <hr/>	<hr/> <hr/>
	\$ 226,231,073	\$ 2,199,839

STATE OF NEW MEXICO
Eddy County
Statement of Activities
For the Year Ended June 30, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 12,506,308	\$ 761,955	\$ 4,138,218
Public safety	29,000,760	304,696	2,095,030
Highway and roads	11,600,332	55,143	133,449
Health and sanitation	10,892,180	1,558,739	604,859
Culture and recreation	46,040	-	-
Total governmental activities	<u>\$ 64,045,620</u>	<u>\$ 2,680,533</u>	<u>\$ 6,971,556</u>
Component unit:			
Regional Emergency Dispatch Authority	<u>\$ 1,690,855</u>	<u>\$ 11,415</u>	<u>\$ 1,670,389</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
- Transfer in from agency fund
- Total general revenues and transfers

Change in net position

Beginning net position

 Prior period restatement (Note 20)

Beginning net assets as restated

Ending net position

The accompanying notes are an integral part of these financial statements

<u>Program Revenues</u>		<u>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>
\$ -	\$ (7,606,135)	\$ -
-	(26,601,034)	-
43,267,415	31,855,675	-
-	(8,728,582)	-
-	(46,040)	-
<u>\$ 43,267,415</u>	<u>(11,126,116)</u>	<u>-</u>
<u>\$ 1,461,352</u>		<u>\$ 1,452,301</u>

14,437,236	-
14,017,899	-
15,060,246	-
1,326,837	-
77,925	-
562,062	-
982,511	-
404,294	-
(642,992)	(12,216)
1,169	-
<u>46,227,187</u>	<u>(12,216)</u>
35,101,071	1,440,085
151,164,566	(259,845)
7,696,416	-
<u>158,860,982</u>	<u>(259,845)</u>
<u>\$ 193,962,053</u>	<u>\$ 1,180,240</u>

STATE OF NEW MEXICO

Eddy County
Balance Sheet
Governmental Funds
June 30, 2016

	<u>1000</u>	<u>2200</u>	<u>2750</u>	<u>3000</u>
	General Fund	Road Fund	FEMA	Building Construction Projects Fund
ASSETS				
Cash and short-term investments	\$ -	\$ 4,567,048	\$ 37,239,716	\$ 4,391,460
Investments	17,029,953	-	-	-
Receivables:				
Property taxes	1,485,866	-	-	-
Other taxes receivable	2,943,598	145,754	-	-
Intergovernmental	-	-	-	-
Other receivables	142,686	1,003	-	-
Prepaid expenses	414,742	-	-	-
Interfund receivable	-	17,411	-	-
<i>Total assets</i>	<u>\$ 22,016,845</u>	<u>\$ 4,731,216</u>	<u>\$ 37,239,716</u>	<u>\$ 4,391,460</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 737,069	\$ 101,058	\$ 1,203,963	\$ -
Accrued expenses	635,153	75,382	-	-
Interfund payable	137,881	-	-	-
<i>Total liabilities</i>	<u>1,510,103</u>	<u>176,440</u>	<u>1,203,963</u>	<u>-</u>
<i>Deferred inflows:</i>				
Property taxes not available	1,267,582	-	-	-
<i>Total deferred inflows</i>	<u>1,267,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Prepays	414,742	-	-	-
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	-
Health and sanitation	-	-	-	-
Road maintenance	-	3,706,623	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Minimum fund balance	8,478,627	848,153	-	-
Committed to:				
Capital projects and purchases	-	-	36,035,753	4,391,460
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	10,345,791	-	-	-
<i>Total fund balances</i>	<u>19,239,160</u>	<u>4,554,776</u>	<u>36,035,753</u>	<u>4,391,460</u>
<i>Total liabilities and fund balances</i>	<u>\$ 22,016,845</u>	<u>\$ 4,731,216</u>	<u>\$ 37,239,716</u>	<u>\$ 4,391,460</u>

The accompanying notes are an integral part of these financial statements

3500		
Road Construction Fund	Other Governmental Funds	Total Governmental Funds
\$ 14,084,672	\$ 28,145,008	\$ 88,427,904
-	-	17,029,953
-	-	1,485,866
-	1,558,568	4,647,920
-	41,633	41,633
-	351,512	495,201
-	-	414,742
-	-	17,411
<u>\$ 14,084,672</u>	<u>\$ 30,096,721</u>	<u>\$ 112,560,630</u>
\$ 3,202	\$ 586,431	\$ 2,631,723
-	50,268	760,803
-	-	137,881
<u>3,202</u>	<u>636,699</u>	<u>3,530,407</u>
-	-	1,267,582
-	-	1,267,582
-	-	414,742
-	500,000	500,000
-	5,852,317	5,852,317
-	65,000	65,000
-	13,841,044	13,841,044
-	4,239,114	4,239,114
-	-	3,706,623
-	2,273,955	2,273,955
-	30,947	30,947
-	-	9,326,780
14,081,470	2,045,948	56,554,631
-	20,000	20,000
-	593,562	593,562
-	(1,865)	10,343,926
<u>14,081,470</u>	<u>29,460,022</u>	<u>107,762,641</u>
<u>\$ 14,084,672</u>	<u>\$ 30,096,721</u>	<u>\$ 112,560,630</u>

STATE OF NEW MEXICO
Eddy County
Governmental Funds
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2016

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	\$ 107,762,641
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	108,245,569
Deferred outflows of resources related to pensions are not financial resources, and, therefore, are not reported in the funds	5,442,280
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	1,267,582
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	(952,432)
Capital leases payable	(2,748,848)
Net pension liability	(24,290,536)
Deferred inflows of resources related to pensions are not financial resources, and therefore, are not reported in the fund	<u>(764,203)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 193,962,053</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, 2016

	<u>1000</u>	<u>2200</u>	<u>2750</u>	<u>3000</u>
	<u>General Fund</u>	<u>Road Fund</u>	<u>FEMA</u>	<u>Building Construction Projects Fund</u>
<i>Revenues:</i>				
Taxes:				
Property	\$ 14,544,455	\$ -	\$ -	\$ -
Gross receipts	4,648,919	-	-	-
Gasoline and motor vehicle	15,060,246	1,326,837	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	29,366	-	-
Federal capital grants	-	-	42,451,115	-
State operating grants	3,980,850	104,083	-	-
Charges for services	524,742	55,143	-	-
Investment income	404,294	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	776,890	6,600	-	-
<i>Total revenues</i>	<u>39,940,396</u>	<u>1,522,029</u>	<u>42,451,115</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	13,094,824	-	-	138,371
Public safety	19,604,371	-	-	-
Highway and roads	-	6,936,785	2,840,089	-
Health and sanitation	169,536	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	1,045,775	3,241,046	7,245,808	2,581,895
<i>Total expenditures</i>	<u>33,914,506</u>	<u>10,177,831</u>	<u>10,085,897</u>	<u>2,720,266</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>6,025,890</u>	<u>(8,655,802)</u>	<u>32,365,218</u>	<u>(2,720,266)</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	2,026,305	6,886,389	1,000,000	-
Operating transfers out	<u>(5,995,680)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>(3,969,375)</u>	<u>6,886,389</u>	<u>1,000,000</u>	<u>-</u>
<i>Net change in fund balance</i>	2,056,515	(1,769,413)	33,365,218	(2,720,266)
<i>Fund balance - beginning of year</i>	<u>17,182,645</u>	<u>6,324,189</u>	<u>2,670,535</u>	<u>7,111,726</u>
<i>Fund balance - end of year</i>	<u>\$ 19,239,160</u>	<u>\$ 4,554,776</u>	<u>\$ 36,035,753</u>	<u>\$ 4,391,460</u>

The accompanying notes are an integral part of these financial statements

<u>3500</u>		
<u>Road Construction Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 418,032	\$ 14,962,487
-	9,368,984	14,017,903
-	-	16,387,083
-	77,925	77,925
-	506,936	536,302
816,300	-	43,267,415
-	2,350,321	6,435,254
-	2,100,648	2,680,533
-	-	404,294
-	562,062	562,062
-	234,324	1,017,814
<u>816,300</u>	<u>15,619,232</u>	<u>100,349,072</u>
-	1,229,695	14,462,890
-	5,341,339	24,945,710
212,786	-	9,989,660
-	9,131,481	9,301,017
-	46,040	46,040
-	530,142	530,142
-	86,950	86,950
74,884	1,351,321	15,540,729
<u>287,670</u>	<u>17,716,968</u>	<u>74,903,138</u>
<u>528,630</u>	<u>(2,097,736)</u>	<u>25,445,934</u>
-	822,170	10,734,864
<u>(250,000)</u>	<u>(4,488,015)</u>	<u>(10,733,695)</u>
<u>(250,000)</u>	<u>(3,665,845)</u>	<u>1,169</u>
278,630	(5,763,581)	25,447,103
<u>13,802,840</u>	<u>35,223,603</u>	<u>82,315,538</u>
<u>\$ 14,081,470</u>	<u>\$ 29,460,022</u>	<u>\$ 107,762,641</u>

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, 2016

Exhibit B-2
(Page 2 of 2)

Net change in fund balances - total governmental funds \$ 25,447,103

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	15,540,728	
Professional services in general government expenses capitalized into construction in progress at year-end	<u>3,808,140</u>	
Total capital expenditures		19,348,868
Depreciation expense		(8,837,319)
Loss on disposal of capital assets		(642,992)
Proceeds from sale of capital assets		(35,291)

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

Decrease in deferred property tax revenue		(525,252)
---	--	-----------

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		(98,422)
Principal payments on notes and leases payable		530,142

Pension expense reported in the Governmental Fund requires the use of current financial resources. Pension expense reported in the Statement of Activities includes adjustments to reverse the prior year deferred contribution amount, record the change in proportion in the current year and reallocation of prior year deferred inflows, amortize prior year deferred inflows per prior year GASB 68 schedule, and record deferred outflows for the 2016 actual employer contributions

(85,766)

Change in net position of governmental activities in the Statement of Activities \$ 35,101,071

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, 2016

	Budgeted Amounts		Actual	Variances
	Original	Final	(Non-GAAP Basis)	Favorable (Unfavorable) Final to Actual
<i>Revenues</i>				
Taxes:				
Property	\$ 12,640,000	\$ 13,227,932	\$ 13,221,453	\$ (6,479)
Gross receipts	4,900,000	5,404,868	5,404,868	-
Gasoline and motor vehicle	19,500,000	15,857,601	15,857,601	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	3,050,000	3,951,077	3,951,077	-
Refunds and recoveries	-	-	-	-
Charges for services	608,757	548,757	547,363	(1,394)
Interest	220,000	469,953	469,953	-
Miscellaneous	339,550	506,305	723,520	217,215
<i>Total revenues</i>	<u>41,258,307</u>	<u>39,966,493</u>	<u>40,175,835</u>	<u>209,342</u>
<i>Expenditures</i>				
Current:				
General government	13,704,882	14,657,118	12,916,532	1,740,586
Public safety	21,458,254	22,898,919	19,632,085	3,266,834
Highway and roads	-	-	-	-
Health and sanitation	175,472	234,080	183,580	50,500
Culture and recreation	-	-	-	-
Capital outlay	-	1,239,940	1,192,211	47,729
<i>Total expenditures</i>	<u>35,338,608</u>	<u>39,030,057</u>	<u>33,924,408</u>	<u>5,105,649</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,919,699</u>	<u>936,436</u>	<u>6,251,427</u>	<u>5,314,991</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	3,032,940	-	(3,032,940)
Operating transfers in (out)	(5,919,699)	(3,969,376)	(3,969,376)	-
<i>Total other financing sources (uses)</i>	<u>(5,919,699)</u>	<u>(936,436)</u>	<u>(3,969,376)</u>	<u>(3,032,940)</u>
<i>Net change in fund balance</i>	-	-	2,282,051	2,282,051
<i>Fund balance - beginning of year</i>	-	-	14,730,492	14,730,492
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,012,543</u>	<u>\$ 17,012,543</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,282,051	
Adjustments to revenues for taxes, operating grants, and miscellaneous revenue			(235,440)	
Adjustments to expenditures for payables, payroll taxes, and other accruals			9,904	
Net change in fund balance (GAAP basis)			<u>\$ 2,056,515</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, 2016

	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	1,300,000	1,360,776	1,360,776	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	500	29,366	29,366	-
State operating grants	345,000	104,083	104,083	-
Refunds and recoveries	-	-	-	-
Charges for services	60,000	55,143	55,143	-
Interest	-	-	-	-
Miscellaneous	-	41,800	41,800	-
<i>Total revenues</i>	<u>1,705,500</u>	<u>1,591,168</u>	<u>1,591,168</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	5,070,566	5,174,566	7,044,815	(1,870,249)
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	6,378,000	7,983,768	3,519,641	4,464,127
<i>Total expenditures</i>	<u>11,448,566</u>	<u>13,158,334</u>	<u>10,564,456</u>	<u>2,593,878</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(9,743,066)</u>	<u>(11,567,166)</u>	<u>(8,973,288)</u>	<u>2,593,878</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	4,566,445	4,680,777	-	(4,680,777)
Operating transfers in (out)	5,176,621	6,886,389	6,886,389	-
<i>Total other financing sources (uses)</i>	<u>9,743,066</u>	<u>11,567,166</u>	<u>6,886,389</u>	<u>(4,680,777)</u>
<i>Net change in fund balance</i>	-	-	(2,086,899)	(2,086,899)
<i>Fund balance - beginning of year</i>	-	-	6,671,361	6,671,361
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,584,462</u>	<u>\$ 4,584,462</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,086,899)	
Adjustments to revenues for taxes, operating grants, and charges for services			(69,139)	
Adjustments to expenditures for public works and capital outlay			386,625	
Net change in fund balance (GAAP basis)			<u>\$ (1,769,413)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Exhibit C-3

Eddy County
FEMA - "2750"Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	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	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	42,792,842	42,792,842	-
State operating grants	-	-	-	-
Refunds and recoveries	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	42,792,842	42,792,842	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	5,500,000	2,733,096	2,766,904
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	10,643,245	5,972,295	4,670,950
<i>Total expenditures</i>	-	16,143,245	8,705,391	7,437,854
<i>Excess (deficiency) of revenues over expenditures</i>	-	26,649,597	34,087,451	7,437,854
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(27,649,597)	-	27,649,597
Operating transfers in (out)	-	1,000,000	1,000,000	-
<i>Total other financing sources (uses)</i>	-	(26,649,597)	1,000,000	27,649,597
<i>Net change in fund balance</i>	-	-	35,087,451	35,087,451
<i>Fund balance - beginning of year</i>	-	-	2,152,264	2,152,264
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 37,239,715	\$ 37,239,715
Net change in fund balance (non-GAAP budgetary basis)			\$ 35,087,451	
Adjustments to revenues for federal grants			(341,727)	
Adjustments to expenditures for public works and capital outlay			(1,380,506)	
Net change in fund balance (GAAP basis)			\$ 33,365,218	

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, 2016

Exhibit D

ASSETS

Cash and short-term investments	\$ 5,266,976
Receivables:	
Taxes receivable	<u>2,800,160</u>
<i>Total assets</i>	<u><u>\$ 8,067,136</u></u>

LIABILITIES

Deposits held and due to others	<u>\$ 8,067,136</u>
<i>Total liabilities</i>	<u><u>\$ 8,067,136</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, 2016

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, 2016

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, 2016 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 position are reported in three parts – invested in capital assets; restricted net position; and unrestricted net position.

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, 2016

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, 2016

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.

The *FEMA Fund* is used to account for funds restricted to use in Federal Emergency Management Agency (FEMA) related projects.

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.

STATE OF NEW MEXICO
 Eddy County
 Notes to the Financial Statements
 June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

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

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

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after May 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, 2016, along with the applicable PERA and Retiree Health Care expenditures.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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 position.

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 position. 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, 2016, the nonspendable fund balance in the General Fund consists of a prepaid insurance contract in the amount of \$414,742 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, 2016, the County has presented restricted fund balance on the governmental funds balance sheet in the amount of \$39,335,780 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 \$56,554,631. The details of these fund balance items are located on the governmental funds balance sheet as detailed on pages 25 and 26.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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 Position: Equity is classified as net position and displayed in three components:

- a. Invested in capital assets:
Net position 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 position:
Consist of net position 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 position:
All other net position 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, 2017.

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, 2016

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.

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)	\$ 5,919,699	\$ 936,436
Road Fund (2200)	\$ (9,743,066)	\$ (11,567,166)
FEMA (2750)	\$ -	\$ 26,649,597
Building Construction Projects Fund (3000)	\$ (6,272,191)	\$ (6,285,054)
Road Construction Fund (3500)	\$ -	\$ 241,416

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, 2016

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, 2016.

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, 2016, \$94,178,595 of the County's bank balance of \$96,928,595 was exposed to custodial credit risk; \$83,918,562 was uninsured and collateralized by collateral held by the pledging bank's trust department, but not in the County's name; and \$10,260,033 was uninsured and uncollateralized at June 30, 2016.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

	<u>Carlsbad National Bank</u>	<u>Wells Fargo Bank</u>	<u>Artesia National Bank</u>	<u>Western Bank Artesia</u>	<u>Eddy Federal Credit Union</u>
Amount of deposits	\$ 15,355,821	\$ 46,004,479	\$ 6,734,451	\$ 3,000,000	\$ 250,000
FDIC coverage	<u>500,000</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total uninsured public funds	<u>14,855,821</u>	<u>45,504,479</u>	<u>6,484,451</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>7,839,210</u>	<u>50,787,651</u>	<u>3,652,487</u>	<u>2,693,297</u>	<u>-</u>
Uninsured and uncollateralized	<u><u>\$ 7,016,611</u></u>	<u><u>\$ (5,283,172)</u></u>	<u><u>\$ 2,831,964</u></u>	<u><u>\$ 56,703</u></u>	<u><u>\$ -</u></u>
Collateral requirement (50% of uninsured funds)	\$ 7,427,911	\$ 22,752,240	\$ 3,242,226	\$ 1,375,000	\$ -
Pledged security	<u>7,839,210</u>	<u>50,787,651</u>	<u>3,652,487</u>	<u>2,693,297</u>	<u>-</u>
Over (under) collateralization	<u><u>\$ 411,299</u></u>	<u><u>\$ 28,035,411</u></u>	<u><u>\$ 410,261</u></u>	<u><u>\$ 1,318,297</u></u>	<u><u>\$ -</u></u>
	<u>Financial Security Credit Union</u>	<u>Pioneer Bank</u>	<u>Western Commerce Bank</u>	<u>Total</u>	
Amount of deposits	\$ 250,000	\$ 9,333,844	\$ 16,000,000	\$ 96,928,595	
FDIC coverage	<u>250,000</u>	<u>250,000</u>	<u>500,000</u>	<u>2,750,000</u>	
Total uninsured public funds	<u>-</u>	<u>9,083,844</u>	<u>15,500,000</u>	<u>94,178,595</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>9,604,277</u>	<u>9,341,640</u>	<u>83,918,562</u>	
Uninsured and uncollateralized	<u><u>\$ -</u></u>	<u><u>\$ (520,433)</u></u>	<u><u>\$ 6,158,360</u></u>	<u><u>\$ 10,260,033</u></u>	
Collateral requirement (50% of uninsured funds)	\$ -	\$ 4,541,922	\$ 7,750,000	\$ 47,089,299	
Pledged security	<u>-</u>	<u>9,604,277</u>	<u>9,341,640</u>	<u>83,918,562</u>	
Over (under) collateralization	<u><u>\$ -</u></u>	<u><u>\$ 5,062,355</u></u>	<u><u>\$ 1,591,640</u></u>	<u><u>\$ 36,829,263</u></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, 2016

NOTE 3: DEPOSITS AND INVESTMENTS (continued)

Reconciliation of Cash, Cash Equivalents, and Investments

Cash and short-term investments per Exhibit A-1	\$ 88,427,908
Investments per Exhibit A-1	17,029,955
Cash - Statement of Fiduciary Assets and Liabilities per Exhibit D-1	<u>5,266,976</u>
 Total cash, short-term investments, and investments	 110,724,839
Add: Outstanding checks and other reconciling items	1,235,361
Less: Petty cash	(1,650)
Less: Wells Fargo investments	<u>(15,029,955)</u>
 Bank balance of deposits	 <u><u>\$ 96,928,595</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, 2016, Eddy County had long-term investments with Wells Fargo Bank of \$15,029,955 and \$2,000,000 with Western Bank-Artesia. The \$17,029,955 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, 2016

NOTE 4: RECEIVABLES

Accounts receivable as of June 30, 2016, are as follows:

	General Fund	Other Governmental Funds	Total
	<u> </u>	<u> </u>	<u> </u>
Property taxes	\$ 1,485,866	\$ -	\$ 1,485,866
Other taxes:			
Gross receipts taxes	1,219,458	855,230	2,074,688
Oil & gas taxes	1,724,140	-	1,724,140
Gasoline & motor vehicle taxes	-	145,754	145,754
Fire excise taxes	-	627,123	627,123
Intergovernmental-grants:			
Federal	-	23,322	23,322
State	-	111,148	111,148
Other receivables:	<u>126,065</u>	<u>352,513</u>	<u>478,578</u>
Totals	<u>\$ 4,555,529</u>	<u>\$ 2,115,090</u>	<u>\$ 6,670,619</u>

In accordance with GASB Statement No. 63, property tax revenues in the amount of \$1,267,582 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, 2016, 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:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Amount</u>	<u>Fund</u>	<u>Interfund Payable</u>	<u>Amount</u>
2200	Road Fund	\$ 17,411	1000	General Fund	\$ 17,411

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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	3400	Capital Improvement Fund	\$ 1,910,792
1000	General Fund	7100	Region VI Task Force Fund	71,355
1000	General Fund	7101	Region VI Recovery Grant	31,515
1000	General Fund	7102	Region VI Cops Meth Grant	475
1000	General Fund	7202	PVDTA Recovery Act Fund	10,999
2200	Road Fund	3400	Capital Improvement Fund	1,709,768
2200	Road Fund	1000	General Fund	5,176,621
2300	Farm and Range	1000	General Fund	31,750
2302	Recreation	1000	General Fund	17,529
2400	Correction fees	1000	General Fund	400,000
2706	EMSER, Homeland Secure	1000	General Fund	14,272
2750	FEMA	3400	Capital Improvement Fund	750,000
2750	FEMA	3500	Road Construction, New	250,000
2944	La Huerta VFD 13 Fire	2904	Fire Excise-La Huerta	3,110
3100	Legislative Project Fund	1000	General Fund	25,270
5800	Artesia Motor Vehicle	1000	General Fund	207,602
7103	Region VI Administration	1000	General Fund	27,262
7201	HIDTA Grant	1000	General Fund	95,375
				<u>\$ 10,733,695</u>

Net transfer to close out an agency fund was as follows:

	<u>Transfers In</u>		<u>Transfers Out</u>	<u>Amount</u>
1000	General Fund	7203	PVDTA Forfeitures Fund	\$ 1,169
	Total of all transfers			<u>\$ 10,734,864</u>

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 6: CAPITAL ASSETS

The following is a summary of capital assets and changes occurring during the year ended June 30, 2016. Land and construction in progress are not subject to depreciation.

<u>Eddy County</u>	Balance June 30, 2015 As Restated	Additions and Transfers in	Deletions and Transfers out	Balance June 30, 2016
Capital assets not being depreciated:				
Land	\$ 2,662,978	\$ -	\$ -	\$ 2,662,978
Construction in progress	<u>9,079,936</u>	<u>16,192,443</u>	<u>5,320,827</u>	<u>19,951,552</u>
Total capital assets not being depreciated	<u>11,742,914</u>	<u>16,192,443</u>	<u>5,320,827</u>	<u>22,614,530</u>
Capital assets being depreciated:				
Landfill	686,696	-	-	686,696
Buildings and building improvements	66,922,649	3,229,866	-	70,152,515
Improvements other than building	5,296,927	198,604	-	5,495,531
Infrastructure	144,047,639	2,401,810	786,811	145,662,638
Equipment and furnishings	32,314,276	2,646,972	438,601	34,522,647
Equipment - Capital Leases	<u>2,686,702</u>	<u>2,488,816</u>	<u>1,933,645</u>	<u>3,241,873</u>
Total capital assets being depreciated	<u>251,954,889</u>	<u>10,966,068</u>	<u>3,159,057</u>	<u>259,761,900</u>
Total capital assets	<u>263,697,803</u>	<u>27,158,511</u>	<u>8,479,884</u>	<u>282,376,430</u>
Less accumulated depreciation:				
Buildings and building improvements	20,302,184	1,841,280	-	22,143,464
Improvements other than building	2,102,283	134,869	-	2,237,152
Infrastructure	125,612,332	3,637,030	715,248	128,534,114
Equipment and furnishings	<u>19,068,078</u>	<u>3,224,140</u>	<u>1,076,087</u>	<u>21,216,131</u>
Total accumulated depreciation	<u>167,084,877</u>	<u>8,837,319</u>	<u>1,791,335</u>	<u>174,130,861</u>
Total capital assets net of depreciation	<u>\$ 96,612,926</u>	<u>\$ 18,321,192</u>	<u>\$ 6,688,549</u>	<u>\$108,245,569</u>

Depreciation expense for the year ended June 30, 2016 was charged to the functions of the governmental activities as follows:

	Primary Government
General government	\$ 1,732,520
Public safety	4,003,334
Public works	1,601,338
Health and welfare	<u>1,500,127</u>
Total depreciation expense	<u>\$ 8,837,319</u>

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 7: LONG-TERM DEBT

Capital Leases

The County has entered into agreements to lease various pieces of equipment. The leases bear interest between 2.90% and 4.67%. 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
2017	556,065	99,259	655,324
2018	738,360	69,811	808,171
2019	723,919	40,354	764,273
2020	258,777	23,653	282,430
2021	471,733	11,519	483,252
	<u>\$ 2,748,854</u>	<u>\$ 244,596</u>	<u>\$ 2,993,450</u>

Amortization of leased equipment under capital assets is included with depreciation expense.

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2016, was as follows:

Governmental Activities:

	June 30, 2015	Additions	Reductions	June 30, 2016	Due Within One Year
Capital leases	\$ 1,479,608	\$ 2,479,012	\$ 1,209,766	\$ 2,748,854	\$ 556,065
Compensated absences	854,010	366,550	268,128	952,432	352,400
Total Long-Term Debt	<u>\$ 2,333,618</u>	<u>\$ 2,845,562</u>	<u>\$ 1,477,894</u>	<u>\$ 3,701,286</u>	<u>\$ 908,465</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, 2016.

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, 2016.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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, 2016.

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, 2015 available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.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 FY15 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 31 through 32 of the PERA FY15 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2015.pdf. The PERA coverage options that apply to the County are the Municipal General, the Municipal Police/Detention Officers, and the Municipal Fire. Statutorily required contributions to the pension plan from the County were \$2,041,429 and employer paid member benefits that were "picked up" by the employer were \$1,479,849 for the year ended June 30, 2016.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date June 30, 2015.

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, 2015. Only employer contributions for the pay period end dates that fell within the period of July 1, 2014 to June 30, 2015 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2015 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, 2016, the County reported a liability of \$16,093,156 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 1.5784 percent, which was changed from its proportion measured as of June 30, 2014 of 1.4492 percent. For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal General pension expense of \$615,849. At June 30, 2016, 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	\$ -	\$ 356,471
Changes of assumptions	-	6,269
Net difference between projected and actual earnings on pension plan investments	-	50,908
Changes in proportion and differences between the County's contributions and proportionate share of contributions	769,625	-
The County's contributions subsequent to the measurement date	1,675,265	-
Total	\$ 2,444,890	\$ 413,648

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 9: PERA PENSION PLAN (continued)

\$1,675,265 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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:

2017	\$ (244,300)
2018	(244,300)
2019	(244,300)
2020	1,047,027
2021	41,850
Thereafter	-

For PERA Fund Division Municipal Police, at June 30, 2016, the County reported a liability of \$7,933,644 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 1.6499 percent, which was changed from its proportion measured as of June 30, 2014 of 1.4819 percent. For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Police pension expense of \$525,376. At June 30, 2016, the County reported PERA Fund Division Municipal Police 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	\$ 554,370	\$ -
Changes of assumptions	-	328,231
Net difference between projected and actual earnings on pension plan investments	-	22,007
Changes in proportion and differences between the County's contributions and proportionate share of contributions	418,191	-
The County's contributions subsequent to the measurement date	1,784,642	-
Total	\$ 2,757,203	\$ 350,238

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 9: PERA PENSION PLAN (continued)

\$1,784,642 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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:

2017	\$	31,309
2018		31,309
2019		31,309
2020		505,656
2021		22,740
Thereafter		-

For PERA Fund Division Municipal Fire, at June 30, 2016, the County reported a liability of \$263,736 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.0511 percent, which was changed from its proportion measured as of June 30, 2014 of 0 percent. For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Police pension expense of \$263,736. At June 30, 2016, the County reported PERA Fund Division Municipal Police 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	\$ 10,386	\$ -
Changes of assumptions	5,562	-
Net difference between projected and actual earnings on pension plan investments	-	317
Changes in proportion and differences between the County's contributions and proportionate share of contributions	162,868	-
The County's contributions subsequent to the measurement date	61,371	-
Total	\$ 240,187	\$ 317

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 9: PERA PENSION PLAN (continued)

\$61,371 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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:

2017	\$	41,635
2018		41,635
2019		41,635
2020		44,739
2021		8,855
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, 2014 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, 2015 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, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
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
• Projected benefit payment	100 years
• Payroll growth	3.50% annual rate
• Projected salary increases	3.50% to 14.25% annual rate
• Includes inflation at	3.00% annual rate
• Mortality Assumption	RP-2000 Mortality Tables (Combined table for healthy post-retirements, Employee table for active members, and Disabled table for disabled retirees before retirement age) with projection to 2018 using Scale AA.
• Experience Study Dates	July 1, 2008 to June 20, 2013

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, 2016

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.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 9: PERA PENSION PLAN (continued)

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>\$ 27,400,258</u>	<u>\$ 16,093,156</u>	<u>\$ 6,692,068</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>\$ 13,101,935</u>	<u>\$ 7,933,644</u>	<u>\$ 3,693,895</u>
PERA Fund Division Municipal Fire	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
The County's proportionate share of the net pension liability	<u>\$ 357,692</u>	<u>\$ 263,736</u>	<u>\$ 186,304</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued FY15 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.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

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

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing 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, 2016, 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, 2016, 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, 2016, 2015 and 2014 were \$338,458, \$310,958 and \$275,322, respectively, which equaled the required contribution for each year.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 11: COMMITMENTS

The County's commitments as of June 30, 2016 are as follows:

<u>Project</u>	<u>Total Project Budget</u>	<u>Costs Incurred</u>	<u>Unexpended Project Balance</u>
Assessor's Conversion	\$ 265,750	\$ 200,174	\$ 65,576
Treasurer's Conversion	180,190	91,531	88,659
Clerk's Office Software Upgrade	96,000	-	96,000
Clerk's Office Canopy	25,000	3,010	21,990
Avalon/Alacron	45,000	105,975	(60,975)
Old Cavern A-14-107 - 20102	455,177	280,182	174,995
Landfill Scale House/Shop - 20012/20013	965,000	244,105	720,895
Queen VFD Tank	150,000	13,755	136,245
Treasurer's Renovation	45,000	42,512	2,488
Fire Service Complex	2,600,000	1,164,827	1,435,173
Fire Service Standup Generator	48,107	1,298	46,809
South Loop Corridor	21,220,899	1,819,283	19,401,616
Cottonwood Main Station Paving	250,000	-	250,000
Sun Country Station #1 Paving	250,000	-	250,000
Loco Hills Station #1 Paving	250,000	-	250,000
Otis Station #1 Paving	240,000	-	240,000
Edco Fire Service Admin & Training Paving	250,000	-	250,000
Taskforce Building	300,000	-	300,000
Detention Center Muffin Monster	200,000	-	200,000
Detention Center Sewer Line	1,300,000	-	1,300,000
FEMA Projects	102,048,354	15,136,177	86,912,177
Total Commitments	<u>\$ 131,184,477</u>	<u>\$ 19,102,829</u>	<u>\$ 112,081,648</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 \$1,532,633 as of June 30, 2016, 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 49.3 years. It is estimated that an additional \$1,646,408 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 \$3,179,041 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, 2016. 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, 2016 the County remitted payment to the City of Carlsbad in the amount of \$1,995,906.

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, 2016

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, 2016:

VFD-Malaga	\$ (1,865)
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The fund balance is deficit because expenditures were in excess of revenues and available cash and there were not sufficient transfers to cover the deficits. Future budget line items will be strictly monitored and reviewed to ensure funds operate within the approved budget.

B. Excess of expenditures over appropriations – There were no funds that had expenditures in excess of approved budgetary appropriations for the year ended June 30, 2016.

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 POSITION

The government-wide Statement of Net Position reports \$87,707,181 of restricted net position, all of which is restricted by enabling legislation. See pages 63 through 67 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, 2016, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is October 25, 2016, which is the date on which the financial statements were available to be issued.

NOTE 18: SUBSEQUENT PRONOUNCEMENTS

In April 2015, GASB issued GASB Statement No. 77, Tax Abatement Disclosures, to address financial reporting issues relating to tax abatement agreements. The provisions of the statement are effective for financial statements for periods beginning after December 15, 2015.

In December 2015, GASB issued GASB Statement No. 78, Pensions Provided through Certain Multiple-Employer Defined Benefit Plans, to address an issue relating to the availability of data relating to multiple-employer defined benefit plans that arose during the implementation of GASB Statement No. 68. The provisions of the statement are effective for financial statements for periods beginning after December 15, 2015. The standard is expected to have no effect on the Authority in upcoming years.

STATE OF NEW MEXICO
Eddy County
Notes to the Financial Statements
June 30, 2016

NOTE 19: RELATED PARTIES

During the year ended June 30, 2016, the follow related party transactions occurred:

Related Party	Vendor	Relationship	Description of Expenditure During FY '16	Amount of Expenditures During the Year Ended June 30, 2016	Accounts Payable Balance at June 30, 2016
Eddy County Sheriff	Cavern City Child Advocacy Center	Board President of Cavern City Child Advocacy Center	Services	\$ 4,728	\$ 1,182
Eddy County Chief for the Atoka Fire Department and Eddy County Assistant Chief for the Atoka Fire Department	White Trash Trailers	Related parties are owners of the vendor	Repairs	21,588	3,800
Fire Chief of Loco Hills Volunteer Fire Department and Secretary/Lieutenant of Loco Hills Volunteer Fire Department	JC Services	Related parties are owners of the vendor	Services and maintenance	7,985	-
Cottonwood Volunteer Fire Fighter and Cottonwood Fire Fighter	Artesia Fire Equipment	Related parties are employees of vendor	Fire equipment and fire apparatus	2,383,688	14,448
Deputy Fire Service Director/Deputy Fire Marshal	Permian Basin Regional Training Center	Related party is an appointed board member for vendor	Training	12,057	250
				\$ 2,430,046	\$ 19,680

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>Accumulated depreciation:</u>			
Buildings and building improvement:	21,859,733	(1,557,549)	20,302,184
Improvements other than building	2,234,528	(132,245)	2,102,283
Infrastructure	129,195,149	(3,582,817)	125,612,332
Equipment and furnishings	21,491,883	(2,423,805)	19,068,078
	174,781,293	(7,696,416)	167,084,877

Beginning net position on the Statement of Activities increased by \$7,696,416 as a result of the restatement of capital assets.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2016

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, 2016

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.
- 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.
- EMSER, Homeland Security (2706)** – To account for Department of Homeland Security Grants including but not limited to SHSGP and EMPG grants.
- 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.
- 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.
- 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.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (continued)

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.

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.

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2016

SPECIAL REVENUE FUNDS (continued)

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.

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.

Reverside Contributions & Donations (2979) – 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.

Fire Admin Contributions & Donations (2990) – 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.

Region VI Administration (7103) - To account for administrative activities related to drug task force law enforcement in the Region VI area.

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

STATE OF NEW MEXICO
Eddy County
Nonmajor Fund Descriptions
June 30, 2016

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, 2016

	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	\$ 1,294,066	\$ 34,277	\$ 383,378	\$ 149
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 1,294,066</u>	<u>\$ 34,277</u>	<u>\$ 383,378</u>	<u>\$ 149</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 241,823	\$ 221	\$ 2,697	\$ -
Accrued expenses	-	-	-	-
<i>Total liabilities</i>	<u>241,823</u>	<u>221</u>	<u>2,697</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	149
Health and sanitation	-	-	-	-
General County operations	1,052,243	34,056	380,681	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>1,052,243</u>	<u>34,056</u>	<u>380,681</u>	<u>149</u>
<i>Total liabilities and fund balances</i>	<u>\$ 1,294,066</u>	<u>\$ 34,277</u>	<u>\$ 383,378</u>	<u>\$ 149</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	\$ 5,416,427	\$ 13,963	\$ 89,926	\$ 30,989
-	-	275,174	-	-	-
-	-	-	-	-	-
-	-	246,816	-	13,139	-
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 5,938,417</u>	<u>\$ 13,963</u>	<u>\$ 103,065</u>	<u>\$ 30,989</u>
\$ -	\$ -	\$ 63,468	\$ -	\$ 1,577	\$ 42
-	-	22,632	-	-	-
-	-	86,100	-	1,577	42
-	-	-	-	-	-
-	-	5,852,317	-	-	-
-	-	-	-	-	-
12,248	24,495	-	-	-	-
-	-	-	-	-	-
-	-	-	13,963	101,488	-
-	-	-	-	-	30,947
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,248</u>	<u>24,495</u>	<u>5,852,317</u>	<u>13,963</u>	<u>101,488</u>	<u>30,947</u>
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 5,938,417</u>	<u>\$ 13,963</u>	<u>\$ 103,065</u>	<u>\$ 30,989</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2400	2401	2402	2403
	Correction Fees	Detention Concession	Jail Improvements	Detention SSA Initiative
ASSETS				
Cash and short-term investments	\$ 240,736	\$ 213,551	\$ 365,092	\$ 72,600
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	6,918	8,001	-
<i>Total assets</i>	<u>\$ 240,736</u>	<u>\$ 220,469</u>	<u>\$ 373,093</u>	<u>\$ 72,600</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 48,544	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
<i>Total liabilities</i>	<u>48,544</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	192,192	-	-	72,600
Health and sanitation	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	220,469	373,093	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>192,192</u>	<u>220,469</u>	<u>373,093</u>	<u>72,600</u>
<i>Total liabilities and fund balances</i>	<u>\$ 240,736</u>	<u>\$ 220,469</u>	<u>\$ 373,093</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	\$ 239,364	\$ 2,629,734	\$ 712,062	\$ 305,589	\$ 54,605
-	-	656,828	-	-	-
-	-	-	-	-	-
-	-	62,627	-	-	-
<u>\$ 343,825</u>	<u>\$ 239,364</u>	<u>\$ 3,349,189</u>	<u>\$ 712,062</u>	<u>\$ 305,589</u>	<u>\$ 54,605</u>
\$ -	\$ -	\$ 7,346	\$ 32	\$ 962	\$ -
-	-	-	-	-	-
-	-	7,346	32	962	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
343,825	-	-	-	304,627	54,605
-	-	3,341,843	712,030	-	-
-	239,364	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>343,825</u>	<u>239,364</u>	<u>3,341,843</u>	<u>712,030</u>	<u>304,627</u>	<u>54,605</u>
<u>\$ 343,825</u>	<u>\$ 239,364</u>	<u>\$ 3,349,189</u>	<u>\$ 712,062</u>	<u>\$ 305,589</u>	<u>\$ 54,605</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2705	2706	2850	2851
	Secure Rural Schools	EMSER, Homeland Security	Eddy County DWI	DWI DARE Donations
ASSETS				
Cash and short-term investments	\$ -	\$ -	\$ 101,764	\$ 23,009
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,764</u>	<u>\$ 23,009</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 2,140	\$ -
Accrued expenses	-	-	10,639	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>12,779</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	-	-	-
Health and sanitation	-	-	88,985	23,009
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>88,985</u>	<u>23,009</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,764</u>	<u>\$ 23,009</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2852	2854	2855	2900	2901	2902
DWI Grant	Traffic Safety	DWI School	Fire Excise- Atoka	Fire Excise- Cottonwood	Fire Excise- Happy Valley
\$ 22,060	\$ 13,523	\$ 19,353	\$ 205,047	\$ 871,800	\$ 339,121
-	-	-	17,978	17,978	17,978
18,311	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 40,371</u>	<u>\$ 13,523</u>	<u>\$ 19,353</u>	<u>\$ 223,025</u>	<u>\$ 889,778</u>	<u>\$ 357,099</u>
\$ -	\$ -	\$ -	\$ 2,746	\$ 278	\$ 12,695
-	-	-	-	-	-
-	-	-	2,746	278	12,695
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	220,279	889,500	344,404
40,371	13,523	19,353	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,371</u>	<u>13,523</u>	<u>19,353</u>	<u>220,279</u>	<u>889,500</u>	<u>344,404</u>
<u>\$ 40,371</u>	<u>\$ 13,523</u>	<u>\$ 19,353</u>	<u>\$ 223,025</u>	<u>\$ 889,778</u>	<u>\$ 357,099</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2903	2904	2905	2906
	Fire Excise-Joel	Fire Excise-La Huerta	Fire Excise-LoCo Hills	Fire Excise-Otis
ASSETS				
Cash and short-term investments	\$ 502,268	\$ 541,572	\$ 296,380	\$ 549,581
Receivables:				
Other taxes receivable	17,978	17,978	17,978	17,978
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 520,246</u>	<u>\$ 559,550</u>	<u>\$ 314,358</u>	<u>\$ 567,559</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 82	\$ 122	\$ -	\$ 163
Accrued expenses	-	-	-	-
<i>Total liabilities</i>	<u>82</u>	<u>122</u>	<u>-</u>	<u>163</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	520,164	559,428	314,358	567,396
Health and sanitation	-	-	-	-
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>520,164</u>	<u>559,428</u>	<u>314,358</u>	<u>567,396</u>
<i>Total liabilities and fund balances</i>	<u>\$ 520,246</u>	<u>\$ 559,550</u>	<u>\$ 314,358</u>	<u>\$ 567,559</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2908	2909	2910	2911	2912	2913
Fire Excise-Sun Country	Fire Excise- Queen	Fire Excise- Riverside	Fire Excise- Malaga	Fire Excise- Loving	Fire Excise- Hope
\$ 519,465	\$ 677,208	\$ 291,954	\$ 543,167	\$ 351,499	\$ 463,534
17,978	17,978	17,978	17,978	8,989	8,989
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 537,443</u>	<u>\$ 695,186</u>	<u>\$ 309,932</u>	<u>\$ 561,145</u>	<u>\$ 360,488</u>	<u>\$ 472,523</u>
\$ 43	\$ 65	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>43</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
537,400	695,121	309,932	561,145	360,488	472,523
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>537,400</u>	<u>695,121</u>	<u>309,932</u>	<u>561,145</u>	<u>360,488</u>	<u>472,523</u>
<u>\$ 537,443</u>	<u>\$ 695,186</u>	<u>\$ 309,932</u>	<u>\$ 561,145</u>	<u>\$ 360,488</u>	<u>\$ 472,523</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2917	2918	2919	2940
	Fire Excise- Administration	Fire Excise- Reserve	Fire Excise- Gross Receipts	VFD-Atoka
ASSETS				
Cash and short-term investments	\$ 4,894,743	\$ 500,000	\$ 83,249	\$ 38,283
Receivables:				
Other taxes receivable	323,607	-	11,007	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 5,218,350</u>	<u>\$ 500,000</u>	<u>\$ 94,256</u>	<u>\$ 38,283</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 6,110	\$ -	\$ 3,800	\$ 9,323
Accrued expenses	-	-	-	-
<i>Total liabilities</i>	<u>6,110</u>	<u>-</u>	<u>3,800</u>	<u>9,323</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	500,000	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	5,212,240	-	90,456	28,960
Health and sanitation	-	-	-	-
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>5,212,240</u>	<u>500,000</u>	<u>90,456</u>	<u>28,960</u>
<i>Total liabilities and fund balances</i>	<u>\$ 5,218,350</u>	<u>\$ 500,000</u>	<u>\$ 94,256</u>	<u>\$ 38,283</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2941	2942	2943	2944	2945	2946
VFD-Cottonwood	VFD-Happy Valley	VFD-Joel	VFD-La Huerta	VFD-Loce Hills	VFD-Otis
\$ 39,783	\$ 29,708	\$ 228,049	\$ 137,115	\$ 26,902	\$ 145,271
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 39,783</u>	<u>\$ 29,708</u>	<u>\$ 228,049</u>	<u>\$ 137,115</u>	<u>\$ 26,902</u>	<u>\$ 145,271</u>
\$ 38,128	\$ 27,080	\$ 19,185	\$ 11,093	\$ 11,100	\$ 21,521
-	-	-	-	-	-
<u>38,128</u>	<u>27,080</u>	<u>19,185</u>	<u>11,093</u>	<u>11,100</u>	<u>21,521</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,655	2,628	208,864	126,022	15,802	123,750
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,655</u>	<u>2,628</u>	<u>208,864</u>	<u>126,022</u>	<u>15,802</u>	<u>123,750</u>
<u>\$ 39,783</u>	<u>\$ 29,708</u>	<u>\$ 228,049</u>	<u>\$ 137,115</u>	<u>\$ 26,902</u>	<u>\$ 145,271</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2948	2949	2950	2951
	VFD-Sun Country	VFD-Queen	VFD-Riverside	VFD-Malaga
ASSETS				
Cash and short-term investments	\$ 360,000	\$ 103,162	\$ 29,836	\$ 7,566
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 360,000</u>	<u>\$ 103,162</u>	<u>\$ 29,836</u>	<u>\$ 7,566</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 10,100	\$ 11,869	\$ 9,329	\$ 9,431
Accrued expenses	-	-	-	-
<i>Total liabilities</i>	<u>10,100</u>	<u>11,869</u>	<u>9,329</u>	<u>9,431</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	349,900	91,293	20,507	-
Health and sanitation	-	-	-	-
General County operations	-	-	-	-
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	(1,865)
<i>Total fund balances</i>	<u>349,900</u>	<u>91,293</u>	<u>20,507</u>	<u>(1,865)</u>
<i>Total liabilities and fund balances</i>	<u>\$ 360,000</u>	<u>\$ 103,162</u>	<u>\$ 29,836</u>	<u>\$ 7,566</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2959	2970	2971	2972	2973	2974
VFD- Administration	Atoka Contributions & Donations	Cottonwood Contributions & Donations	Happy Valley Contributions & Donations	Joel Contributions & Donations	La Huerta Contributions & Donations
\$ 3,567	\$ 3,968	\$ 12,251	\$ 13,525	\$ 27,901	\$ 13,985
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,567</u>	<u>\$ 3,968</u>	<u>\$ 12,251</u>	<u>\$ 13,525</u>	<u>\$ 27,901</u>	<u>\$ 13,985</u>
\$ 3,471	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>3,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
96	-	-	-	-	-
-	-	-	-	-	-
-	3,968	12,251	13,525	27,901	13,985
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>96</u>	<u>3,968</u>	<u>12,251</u>	<u>13,525</u>	<u>27,901</u>	<u>13,985</u>
<u>\$ 3,567</u>	<u>\$ 3,968</u>	<u>\$ 12,251</u>	<u>\$ 13,525</u>	<u>\$ 27,901</u>	<u>\$ 13,985</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	2975	2976	2977	2978
	Loco Hills Contributions & Donations	Otis Contributions & Donations	Sun Country Contributions & Donations	Queen Contributions & Donations
ASSETS				
Cash and short-term investments	\$ 12,940	\$ 9,765	\$ 9,395	\$ 9,977
Receivables:				
Other taxes receivable	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ 12,940</u>	<u>\$ 9,765</u>	<u>\$ 9,395</u>	<u>\$ 9,977</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
<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	-	-	-	-
General County operations	12,940	9,765	9,395	9,977
Recreation and promotion	-	-	-	-
Committed to:				
Capital projects and purchases	-	-	-	-
Assigned to:				
Capital projects and purchases	-	-	-	-
Other purposes	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>12,940</u>	<u>9,765</u>	<u>9,395</u>	<u>9,977</u>
<i>Total liabilities and fund balances</i>	<u>\$ 12,940</u>	<u>\$ 9,765</u>	<u>\$ 9,395</u>	<u>\$ 9,977</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2979	2980	2990	5800	7100	7101
Riverside Contributions & Donations	Malaga Contributions & Donations	Fire Admin Contributions & Donations	Artesia Motor Vehicle	Edward Byrne-Regional VI	Edward Byrne-Region VI ARRA
\$ 4,000	\$ 10,989	\$ 86,525	\$ 230,893	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	1,000	-	13,011	-	-
<u>\$ 4,000</u>	<u>\$ 11,989</u>	<u>\$ 86,525</u>	<u>\$ 243,904</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 397	\$ -	\$ -
-	-	-	7,568	-	-
-	-	-	7,965	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,000	11,989	86,525	235,939	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,000</u>	<u>11,989</u>	<u>86,525</u>	<u>235,939</u>	<u>-</u>	<u>-</u>
<u>\$ 4,000</u>	<u>\$ 11,989</u>	<u>\$ 86,525</u>	<u>\$ 243,904</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
Eddy County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	7102	7103	7201	7202
	Region VI Cops Meth Grant	Region VI Administration	HIDTA	09 HIDTA Recovery Act
ASSETS				
Cash and short-term investments	\$ -	\$ -	\$ 196,331	\$ -
Receivables:				
Other taxes receivable	-	11,216	-	-
Intergovernmental	-	-	23,322	-
Other receivables	-	-	-	-
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 11,216</u>	<u>\$ 219,653</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ 1,039	\$ 8,409	\$ -
Accrued expenses	-	1,897	7,532	-
<i>Total liabilities</i>	<u>-</u>	<u>2,936</u>	<u>15,941</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable				
Reserve funds	-	-	-	-
Restricted for:				
Environmental	-	-	-	-
Capital projects and purchases	-	-	-	-
Public safety	-	8,280	203,712	-
Health and sanitation	-	-	-	-
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>8,280</u>	<u>203,712</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 11,216</u>	<u>\$ 219,653</u>	<u>\$ -</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
\$ -	\$ 20,000	\$ 2,045,948	\$ 28,145,008
65,000	-	-	1,558,568
-	-	-	41,633
-	-	-	351,512
<u>\$ 65,000</u>	<u>\$ 20,000</u>	<u>\$ 2,045,948</u>	<u>\$ 30,096,721</u>
\$ -	\$ -	\$ -	\$ 586,431
-	-	-	50,268
-	-	-	636,699
-	-	-	500,000
-	-	-	5,852,317
65,000	-	-	65,000
-	-	-	13,841,044
-	-	-	4,239,114
-	-	-	2,273,955
-	-	-	30,947
-	-	2,045,948	2,045,948
-	20,000	-	20,000
-	-	-	593,562
-	-	-	(1,865)
<u>65,000</u>	<u>20,000</u>	<u>2,045,948</u>	<u>29,460,022</u>
<u>\$ 65,000</u>	<u>\$ 20,000</u>	<u>\$ 2,045,948</u>	<u>\$ 30,096,721</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, 2016

	Special Revenue			
	2000	2001	2002	2100
	Property Valuation	Treasurer's Collection	Clerk Recording and Filing	Law Enforcement Protection Act
<i>Revenues:</i>				
Taxes:				
Property	\$ 418,032	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	8,646	87,766	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>418,032</u>	<u>8,646</u>	<u>87,766</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	551,780	3,866	64,982	-
Public safety	-	-	-	98,304
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	32,740	-	2,697	-
<i>Total expenditures</i>	<u>584,520</u>	<u>3,866</u>	<u>67,679</u>	<u>98,304</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(166,488)</u>	<u>4,780</u>	<u>20,087</u>	<u>(98,304)</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>	(166,488)	4,780	20,087	(98,304)
<i>Fund balance - beginning of year</i>	<u>1,218,731</u>	<u>29,276</u>	<u>360,594</u>	<u>98,453</u>
<i>Fund balance - end of year</i>	<u>\$ 1,052,243</u>	<u>\$ 34,056</u>	<u>\$ 380,681</u>	<u>\$ 149</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,754,051	-	-	-
-	-	-	-	77,925	-
-	-	-	34,530	-	-
-	-	-	-	-	-
-	-	1,558,739	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	<u>3,312,790</u>	<u>34,530</u>	<u>77,925</u>	<u>-</u>
-	-	-	51,750	113,210	-
-	-	-	-	-	-
-	-	1,561,312	-	-	-
-	-	-	-	-	46,040
-	-	530,142	-	-	-
-	-	86,950	-	-	-
-	-	164,686	-	-	-
-	-	<u>2,343,090</u>	<u>51,750</u>	<u>113,210</u>	<u>46,040</u>
-	-	<u>969,700</u>	<u>(17,220)</u>	<u>(35,285)</u>	<u>(46,040)</u>
-	-	-	31,750	-	17,529
-	-	-	-	-	-
-	-	-	<u>31,750</u>	<u>-</u>	<u>17,529</u>
-	-	969,700	14,530	(35,285)	(28,511)
12,248	24,495	4,882,617	(567)	136,773	59,458
<u>\$ 12,248</u>	<u>\$ 24,495</u>	<u>\$ 5,852,317</u>	<u>\$ 13,963</u>	<u>\$ 101,488</u>	<u>\$ 30,947</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, 2016

	Special Revenue			
	2400	2401	2402	2403
	Correction Fees	Detention Concession	Jail Improvements	Detention SSA Initiative
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	205,016	51,680	48,000	-
Refunds and recoveries	-	-	418	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>205,016</u>	<u>51,680</u>	<u>48,418</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	593,492	5,237	14,632	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	12,008	-
<i>Total expenditures</i>	<u>593,492</u>	<u>5,237</u>	<u>26,640</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(388,476)</u>	<u>46,443</u>	<u>21,778</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	400,000	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	11,524	46,443	21,778	-
<i>Fund balance - beginning of year</i>	<u>180,668</u>	<u>174,026</u>	<u>351,315</u>	<u>72,600</u>
<i>Fund balance - end of year</i>	<u>\$ 192,192</u>	<u>\$ 220,469</u>	<u>\$ 373,093</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	4,104,552	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,000
-	1,364	-	-	-	-
-	-	561,644	-	-	-
-	-	-	-	-	-
-	1,364	4,666,196	-	-	5,000
-	54,507	-	-	-	-
-	-	-	-	21,416	-
-	-	6,817,326	180,525	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	40,358	-
-	54,507	6,817,326	180,525	61,774	-
-	(53,143)	(2,151,130)	(180,525)	(61,774)	5,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(53,143)	(2,151,130)	(180,525)	(61,774)	5,000
343,825	292,507	5,492,973	892,555	366,401	49,605
\$ 343,825	\$ 239,364	\$ 3,341,843	\$ 712,030	\$ 304,627	\$ 54,605

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, 2016

	Special Revenue			
	2705	2706	2850	2851
	Secure Rural Schools	EMSER, Homeland Security	Eddy County DWI	DWI DARE Donations
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	568,333	-
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	16,342	20,487
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>584,675</u>	<u>20,487</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	2,368	14,272	-	-
Health and sanitation	-	-	525,035	9,591
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,368</u>	<u>14,272</u>	<u>525,035</u>	<u>9,591</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,368)</u>	<u>(14,272)</u>	<u>59,640</u>	<u>10,896</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	14,272	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>14,272</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	<u>(2,368)</u>	<u>-</u>	<u>59,640</u>	<u>10,896</u>
<i>Fund balance - beginning of year</i>	<u>2,368</u>	<u>-</u>	<u>29,345</u>	<u>12,113</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,985</u>	<u>\$ 23,009</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2852	2854	2855	2900	2901	2902
DWI Grant	Traffic Safety	DWI School	Fire Excise- Atoka	Fire Excise- Cottonwood	Fire Excise- Happy Valley
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	115,141	114,599	114,599
-	-	-	-	-	-
-	-	-	-	-	-
36,526	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>36,526</u>	<u>-</u>	<u>-</u>	<u>115,141</u>	<u>114,599</u>	<u>114,599</u>
-	-	-	-	-	-
-	-	-	44,504	20,679	101,198
36,526	1,166	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	81,898	80,631	60,414
<u>36,526</u>	<u>1,166</u>	<u>-</u>	<u>126,402</u>	<u>101,310</u>	<u>161,612</u>
-	(1,166)	-	(11,261)	13,289	(47,013)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(1,166)	-	(11,261)	13,289	(47,013)
40,371	14,689	19,353	231,540	876,211	391,417
<u>\$ 40,371</u>	<u>\$ 13,523</u>	<u>\$ 19,353</u>	<u>\$ 220,279</u>	<u>\$ 889,500</u>	<u>\$ 344,404</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, 2016

	Special Revenue			
	2903	2904	2905	2906
	Fire Excise-Joel	Fire Excise-La Huerta	Fire Excise-Loce Hills	Fire Excise-Otis
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	114,599	114,599	114,599	114,599
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>114,599</u>	<u>114,599</u>	<u>114,599</u>	<u>114,599</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	21,744	20,558	38,684	9,366
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	154,264	6,134
<i>Total expenditures</i>	<u>21,744</u>	<u>20,558</u>	<u>192,948</u>	<u>15,500</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>92,855</u>	<u>94,041</u>	<u>(78,349)</u>	<u>99,099</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	(3,110)	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(3,110)</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	92,855	90,931	(78,349)	99,099
<i>Fund balance - beginning of year</i>	<u>427,309</u>	<u>468,497</u>	<u>392,707</u>	<u>468,297</u>
<i>Fund balance - end of year</i>	<u>\$ 520,164</u>	<u>\$ 559,428</u>	<u>\$ 314,358</u>	<u>\$ 567,396</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2908	2909	2910	2911	2912	2913
Fire Excise-Sun Country	Fire Excise- Queen	Fire Excise- Riverside	Fire Excise- Malaga	Fire Excise- Loving	Fire Excise- Hope
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114,599	114,599	114,599	116,315	57,299	57,299
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>114,599</u>	<u>114,599</u>	<u>114,599</u>	<u>116,315</u>	<u>57,299</u>	<u>57,299</u>
-	-	-	-	-	-
59,985	5,880	16,506	57,810	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	461,634	-	-	-
<u>59,985</u>	<u>5,880</u>	<u>478,140</u>	<u>57,810</u>	<u>-</u>	<u>-</u>
<u>54,614</u>	<u>108,719</u>	<u>(363,541)</u>	<u>58,505</u>	<u>57,299</u>	<u>57,299</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,614	108,719	(363,541)	58,505	57,299	57,299
<u>482,786</u>	<u>586,402</u>	<u>673,473</u>	<u>502,640</u>	<u>303,189</u>	<u>415,224</u>
<u>\$ 537,400</u>	<u>\$ 695,121</u>	<u>\$ 309,932</u>	<u>\$ 561,145</u>	<u>\$ 360,488</u>	<u>\$ 472,523</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, 2016

	Special Revenue			
	2917	2918	2919	2940
	Fire Excise- Administration	Fire Excise- Reserve	Fire Excise- Gross Receipts	VFD-Atoka
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,062,774	-	70,162	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	179,066
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,062,774</u>	<u>-</u>	<u>70,162</u>	<u>179,066</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	2,184,499	-	119,143	179,345
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,184,499</u>	<u>-</u>	<u>119,143</u>	<u>179,345</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(121,725)</u>	<u>-</u>	<u>(48,981)</u>	<u>(279)</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>(121,725)</u>	<u>-</u>	<u>(48,981)</u>	<u>(279)</u>
<i>Fund balance - beginning of year</i>	<u>5,333,965</u>	<u>500,000</u>	<u>139,437</u>	<u>29,239</u>
<i>Fund balance - end of year</i>	<u>\$ 5,212,240</u>	<u>\$ 500,000</u>	<u>\$ 90,456</u>	<u>\$ 28,960</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2941	2942	2943	2944	2945	2946
VFD-Cottonwood	VFD-Happy Valley	VFD-Joel	VFD-La Huerta	VFD-LoCo Hills	VFD-Otis
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
179,242	99,910	307,707	179,095	77,996	163,806
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>179,242</u>	<u>99,910</u>	<u>307,707</u>	<u>179,095</u>	<u>77,996</u>	<u>163,806</u>
-	-	-	-	-	-
168,592	154,917	168,156	107,918	74,645	120,388
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
190,000	-	5,600	8,721	-	-
<u>358,592</u>	<u>154,917</u>	<u>173,756</u>	<u>116,639</u>	<u>74,645</u>	<u>120,388</u>
<u>(179,350)</u>	<u>(55,007)</u>	<u>133,951</u>	<u>62,456</u>	<u>3,351</u>	<u>43,418</u>
-	-	-	3,110	-	-
-	-	-	-	-	-
-	-	-	3,110	-	-
<u>(179,350)</u>	<u>(55,007)</u>	<u>133,951</u>	<u>65,566</u>	<u>3,351</u>	<u>43,418</u>
<u>181,005</u>	<u>57,635</u>	<u>74,913</u>	<u>60,456</u>	<u>12,451</u>	<u>80,332</u>
<u>\$ 1,655</u>	<u>\$ 2,628</u>	<u>\$ 208,864</u>	<u>\$ 126,022</u>	<u>\$ 15,802</u>	<u>\$ 123,750</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, 2016

	Special Revenue			
	2948	2949	2950	2951
	VFD-Sun Country	VFD-Queen	VFD-Riverside	VFD-Malaga
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	179,126	73,960	81,746	49,309
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>179,126</u>	<u>73,960</u>	<u>81,746</u>	<u>49,309</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	88,586	60,910	71,907	78,227
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	13,755	-	-
<i>Total expenditures</i>	<u>88,586</u>	<u>74,665</u>	<u>71,907</u>	<u>78,227</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>90,540</u>	<u>(705)</u>	<u>9,839</u>	<u>(28,918)</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>	90,540	(705)	9,839	(28,918)
<i>Fund balance - beginning of year</i>	<u>259,360</u>	<u>91,998</u>	<u>10,668</u>	<u>27,053</u>
<i>Fund balance - end of year</i>	<u>\$ 349,900</u>	<u>\$ 91,293</u>	<u>\$ 20,507</u>	<u>\$ (1,865)</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2959	2970	2971	2972	2973	2974
VFD- Administration	Atoka Contributions & Donations	Cottonwood Contributions & Donations	Happy Valley Contributions & Donations	Joel Contributions & Donations	La Huerta Contributions & Donations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
81,878	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,000	2,500	4,000	3,500	3,500
<u>81,878</u>	<u>3,000</u>	<u>2,500</u>	<u>4,000</u>	<u>3,500</u>	<u>3,500</u>
-	-	-	-	-	-
86,227	-	400	-	436	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,390	-	-	-	-	-
<u>93,617</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>436</u>	<u>-</u>
<u>(11,739)</u>	<u>3,000</u>	<u>2,100</u>	<u>4,000</u>	<u>3,064</u>	<u>3,500</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(11,739)	3,000	2,100	4,000	3,064	3,500
11,835	968	10,151	9,525	24,837	10,485
<u>\$ 96</u>	<u>\$ 3,968</u>	<u>\$ 12,251</u>	<u>\$ 13,525</u>	<u>\$ 27,901</u>	<u>\$ 13,985</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, 2016

	Special Revenue			
	2975	2976	2977	2978
	Loco Hills Contributions & Donations	Otis Contributions & Donations	Sun Country Contributions & Donations	Queen Contributions & Donations
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	5,500	4,000	3,224	3,000
<i>Total revenues</i>	<u>5,500</u>	<u>4,000</u>	<u>3,224</u>	<u>3,000</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	309	1,322	202	829
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>309</u>	<u>1,322</u>	<u>202</u>	<u>829</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>5,191</u>	<u>2,678</u>	<u>3,022</u>	<u>2,171</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balance</i>	5,191	2,678	3,022	2,171
<i>Fund balance - beginning of year</i>	<u>7,749</u>	<u>7,087</u>	<u>6,373</u>	<u>7,806</u>
<i>Fund balance - end of year</i>	<u>\$ 12,940</u>	<u>\$ 9,765</u>	<u>\$ 9,395</u>	<u>\$ 9,977</u>

The accompanying notes are an integral part of these financial statements

Special Revenue					
2979	2980	2990	5800	7100	7101
Riverside Contributions & Donations	Malaga Contributions & Donations	Fire Admin Contributions & Donations	Artesia Motor Vehicle	Edward Byrne- Regional VI	Edward Byrne- Region VI ARRA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	139,437	-	-
-	-	-	-	-	-
4,000	6,500	86,750	68,021	-	-
<u>4,000</u>	<u>6,500</u>	<u>86,750</u>	<u>207,458</u>	<u>-</u>	<u>-</u>
-	-	-	324,600	-	-
-	225	225	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	225	225	324,600	-	-
<u>-</u>	<u>225</u>	<u>225</u>	<u>324,600</u>	<u>-</u>	<u>-</u>
4,000	6,275	86,525	(117,142)	-	-
-	-	-	207,602	-	-
-	-	-	-	(71,355)	(31,516)
-	-	-	207,602	(71,355)	(31,516)
4,000	6,275	86,525	90,460	(71,355)	(31,516)
-	5,714	-	145,479	71,355	31,516
<u>\$ 4,000</u>	<u>\$ 11,989</u>	<u>\$ 86,525</u>	<u>\$ 235,939</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, 2016

	Special Revenue			
	7102	7103	7201	7202
	Region VI Cops Meth Grant	Region VI Administration	HIDTA	09 HIDTA Recovery Act
<i>Revenues:</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	35,217	437,189	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Refunds and recoveries	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>35,217</u>	<u>437,189</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	54,199	473,097	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	28,391	-
<i>Total expenditures</i>	<u>-</u>	<u>54,199</u>	<u>501,488</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(18,982)</u>	<u>(64,299)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers in	-	27,262	95,375	-
Operating transfers out	(475)	-	-	(10,099)
<i>Total other financing sources (uses)</i>	<u>(475)</u>	<u>27,262</u>	<u>95,375</u>	<u>(10,099)</u>
<i>Net change in fund balance</i>	(475)	8,280	31,076	(10,099)
<i>Fund balance - beginning of year</i>	<u>475</u>	<u>-</u>	<u>172,636</u>	<u>10,099</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ 8,280</u>	<u>\$ 203,712</u>	<u>\$ -</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
\$ -	\$ -	\$ -	\$ 418,032
-	-	-	9,368,984
-	-	-	77,925
-	-	-	506,936
87,621	-	-	2,350,321
-	-	-	2,100,648
-	-	-	562,062
-	-	-	234,324
<u>87,621</u>	<u>-</u>	<u>-</u>	<u>15,619,232</u>
65,000	-	-	1,229,695
-	-	-	5,341,339
-	-	-	9,131,481
-	-	-	46,040
-	-	-	530,142
-	-	-	86,950
-	-	-	1,351,321
<u>65,000</u>	<u>-</u>	<u>-</u>	<u>17,716,968</u>
<u>22,621</u>	<u>-</u>	<u>-</u>	<u>(2,097,736)</u>
25,270	-	-	822,170
-	-	(4,371,460)	(4,488,015)
<u>25,270</u>	<u>-</u>	<u>(4,371,460)</u>	<u>(3,665,845)</u>
47,891	-	(4,371,460)	(5,763,581)
<u>17,109</u>	<u>20,000</u>	<u>6,417,408</u>	<u>35,223,603</u>
<u>\$ 65,000</u>	<u>\$ 20,000</u>	<u>\$ 2,045,948</u>	<u>\$ 29,460,022</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ 300,000	\$ 418,032	\$ 418,032	\$ -
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>300,000</u>	<u>418,032</u>	<u>418,032</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	507,457	1,307,457	334,787	972,670
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	70,000	70,000	32,740	37,260
<i>Total expenditures</i>	<u>577,457</u>	<u>1,377,457</u>	<u>367,527</u>	<u>1,009,930</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(277,457)</u>	<u>(959,425)</u>	<u>50,505</u>	<u>1,009,930</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	277,457	959,425	-	(959,425)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>277,457</u>	<u>959,425</u>	<u>-</u>	<u>(959,425)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	50,505	50,505
<i>Fund balance - beginning of year</i>	-	-	1,243,562	1,243,562
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,294,067</u>	<u>\$ 1,294,067</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 50,505	
No adjustments to revenues			-	
Adjustments to expenditures for general government			(216,993)	
Net change in fund balance (GAAP basis)			<u>\$ (166,488)</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, 2016

	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	8,500	8,500	8,646	146
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>8,500</u>	<u>8,500</u>	<u>8,646</u>	<u>146</u>
<i>Expenditures</i>				
Current:				
General government	4,870	4,870	3,644	1,226
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>4,870</u>	<u>4,870</u>	<u>3,644</u>	<u>1,226</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>3,630</u>	<u>3,630</u>	<u>5,002</u>	<u>1,372</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(3,630)	(3,630)	-	3,630
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(3,630)</u>	<u>(3,630)</u>	<u>-</u>	<u>3,630</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	5,002	5,002
<i>Fund balance - beginning of year</i>	-	-	29,274	29,274
<i>Fund balance - end of year</i>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>34,276</u>	\$ <u>34,276</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,002	
No adjustments to revenue			-	
Adjustments to expenditures for general government			(222)	
Net change in fund balance (GAAP basis)			\$ <u>4,780</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, 2016

	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	75,000	75,000	87,766	12,766
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>75,000</u>	<u>75,000</u>	<u>87,766</u>	<u>12,766</u>
<i>Expenditures</i>				
Current:				
General government	127,847	127,847	65,565	62,282
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	108,000	128,900	-	128,900
<i>Total expenditures</i>	<u>235,847</u>	<u>256,747</u>	<u>65,565</u>	<u>191,182</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(160,847)</u>	<u>(181,747)</u>	<u>22,201</u>	<u>203,948</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	160,847	181,747	-	(181,747)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>160,847</u>	<u>181,747</u>	<u>-</u>	<u>(181,747)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	22,201	22,201
<i>Fund balance - beginning of year</i>	-	-	361,178	361,178
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,379</u>	<u>\$ 383,379</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 22,201	
No adjustment to revenues			-	
Adjustments to expenditures for general government and capital outlay			<u>(2,114)</u>	
Net change in fund balance (GAAP basis)			<u>\$ 20,087</u>	

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, 2016

	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	53,000	53,000	53,000	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	53,000	53,000	98,304	(45,304)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	45,454	45,454	-	45,454
<i>Total expenditures</i>	<u>98,454</u>	<u>98,454</u>	<u>98,304</u>	<u>150</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(45,454)</u>	<u>(45,454)</u>	<u>(45,304)</u>	<u>150</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	45,454	45,454	-	(45,454)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>45,454</u>	<u>45,454</u>	<u>-</u>	<u>(45,454)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(45,304)	(45,304)
<i>Fund balance - beginning of year</i>	-	-	45,454	45,454
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 150</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (45,304)	
Adjustments to revenues for state operating grants			(53,000)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (98,304)</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, 2016

	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>	-	-	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, 2016

	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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,500,000	1,814,354	1,814,354	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	800,000	1,155,957	1,336,839	180,882
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>3,300,000</u>	<u>2,970,311</u>	<u>3,151,193</u>	<u>180,882</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	2,329,363	2,355,222	1,599,896	755,326
Culture and recreation	-	-	-	-
Debt service				
Principle	576,800	576,800	586,286	(9,486)
Capital outlay	965,000	965,000	244,105	720,895
<i>Total expenditures</i>	<u>3,871,163</u>	<u>3,897,022</u>	<u>2,430,287</u>	<u>1,466,735</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(571,163)</u>	<u>(926,711)</u>	<u>720,906</u>	<u>1,647,617</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	571,163	926,711	-	(926,711)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>571,163</u>	<u>926,711</u>	<u>-</u>	<u>(926,711)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	720,906	720,906
<i>Fund balance - beginning of year</i>	-	-	4,695,521	4,695,521
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 5,416,427	\$ 5,416,427
Net change in fund balance (non-GAAP budgetary basis)			\$ 720,906	
Adjustments to revenues for charges for services and gross receipts taxes			161,597	
Adjustments to expenditures for health and sanitation and capital outlay			87,197	
Net change in fund balance (GAAP basis)			\$ 969,700	

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, 2016

	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	20,000	34,530	34,530	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>20,000</u>	<u>34,530</u>	<u>34,530</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	51,750	66,280	52,317	13,963
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>66,280</u>	<u>52,317</u>	<u>13,963</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(31,750)</u>	<u>(31,750)</u>	<u>(17,787)</u>	<u>13,963</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	31,750	31,750	-	(31,750)
Operating transfers in (out)	31,750	31,750	31,750	-
<i>Total other financing sources (uses)</i>	<u>63,500</u>	<u>63,500</u>	<u>31,750</u>	<u>(31,750)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>31,750</u>	<u>31,750</u>	<u>13,963</u>	<u>(17,787)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ 31,750</u>	<u>\$ 31,750</u>	<u>\$ 13,963</u>	<u>\$ (17,787)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 13,963	
No adjustments to revenues			-	
Adjustments to expenditures for general government			567	
Net change in fund balance (GAAP basis)			<u>\$ 14,530</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, 2016

	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	76,644	76,644	-
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>76,644</u>	<u>76,644</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	50,000	125,000	114,452	10,548
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>125,000</u>	<u>114,452</u>	<u>10,548</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(48,356)</u>	<u>(37,808)</u>	<u>10,548</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	48,356	-	(48,356)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>48,356</u>	<u>-</u>	<u>(48,356)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(37,808)</u>	<u>(37,808)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>127,735</u>	<u>127,735</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,927</u>	<u>\$ 89,927</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (37,808)	
Adjustments to revenue for lodgers' tax			1,281	
Adjustments to expenditures for general government			1,242	
Net change in fund balance (GAAP basis)			<u>\$ (35,285)</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, 2016

	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	-	-	-	-
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	17,529	37,529	48,482	(10,953)
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	24,716	24,716	-	24,716
<i>Total expenditures</i>	<u>42,245</u>	<u>62,245</u>	<u>48,482</u>	<u>13,763</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(42,245)</u>	<u>(62,245)</u>	<u>(48,482)</u>	<u>13,763</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	42,245	62,245	-	(62,245)
Operating transfers in (out)	17,529	17,529	17,529	-
<i>Total other financing sources (uses)</i>	<u>59,774</u>	<u>79,774</u>	<u>17,529</u>	<u>(62,245)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	17,529	17,529	(30,953)	(48,482)
<i>Fund balance - beginning of year</i>	-	-	61,941	61,941
<i>Fund balance - end of year</i>	<u>\$ 17,529</u>	<u>\$ 17,529</u>	<u>\$ 30,988</u>	<u>\$ 13,459</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (30,953)	
No adjustments to revenues			-	
Adjustments to expenditures for culture and recreation			2,442	
Net change in fund balance (GAAP basis)			<u>\$ (28,511)</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, 2016

	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	150,000	150,000	205,016	55,016
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>205,016</u>	<u>55,016</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	611,010	611,010	592,034	18,976
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>611,010</u>	<u>611,010</u>	<u>592,034</u>	<u>18,976</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(461,010)</u>	<u>(461,010)</u>	<u>(387,018)</u>	<u>73,992</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	461,010	461,010	-	(461,010)
Operating transfers in (out)	400,000	400,000	400,000	-
<i>Total other financing sources (uses)</i>	<u>861,010</u>	<u>861,010</u>	<u>400,000</u>	<u>(461,010)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>400,000</u>	<u>400,000</u>	<u>12,982</u>	<u>(387,018)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>227,753</u>	<u>227,753</u>
<i>Fund balance - end of year</i>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 240,735</u>	<u>\$ (159,265)</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 12,982	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(1,458)	
Net change in fund balance (GAAP basis)			<u>\$ 11,524</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, 2016

	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	54,430	33,430
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>21,000</u>	<u>21,000</u>	<u>54,430</u>	<u>33,430</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	50,000	50,000	6,241	43,759
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>6,241</u>	<u>43,759</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(29,000)</u>	<u>(29,000)</u>	<u>48,189</u>	<u>77,189</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	29,000	29,000	-	(29,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>29,000</u>	<u>29,000</u>	<u>-</u>	<u>(29,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	48,189	48,189
<i>Fund balance - beginning of year</i>	-	-	165,363	165,363
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,552</u>	<u>\$ 213,552</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 48,189	
Adjustments to revenue for charges for services			(2,750)	
Adjustments to expenditures for public safety			1,004	
Net change in fund balance (GAAP basis)			<u>\$ 46,443</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, 2016

	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	418	218
Charges for services	48,000	48,000	48,050	50
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>48,200</u>	<u>48,200</u>	<u>48,468</u>	<u>268</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	60,000	14,632	45,368
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	30,000	12,008	17,992
<i>Total expenditures</i>	<u>-</u>	<u>90,000</u>	<u>26,640</u>	<u>63,360</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>48,200</u>	<u>(41,800)</u>	<u>21,828</u>	<u>63,628</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(48,200)	41,800	-	(41,800)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(48,200)</u>	<u>41,800</u>	<u>-</u>	<u>(41,800)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	21,828	21,828
<i>Fund balance - beginning of year</i>	-	-	343,266	343,266
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 365,094	\$ 365,094
Net change in fund balance (non-GAAP budgetary basis)			\$ 21,828	
Adjustments to revenue for charges for services			(50)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 21,778	

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, 2016

	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, 2016

	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, 2016

	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	1,364	1,364	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>1,364</u>	<u>1,364</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	68,762	68,762	54,507	14,255
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>68,762</u>	<u>68,762</u>	<u>54,507</u>	<u>14,255</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(63,762)</u>	<u>(67,398)</u>	<u>(53,143)</u>	<u>14,255</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	63,762	67,398	-	(67,398)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>63,762</u>	<u>67,398</u>	<u>-</u>	<u>(67,398)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(53,143)	(53,143)
<i>Fund balance - beginning of year</i>	-	-	292,507	292,507
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,364</u>	<u>\$ 239,364</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (53,143)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (53,143)</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	5,500,000	4,203,672	4,203,672	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Refunds and recoveries	-	592,898	592,978	80
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,500,000</u>	<u>4,796,570</u>	<u>4,796,650</u>	<u>80</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	6,198,000	6,850,833	6,809,980	40,853
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>6,198,000</u>	<u>6,850,833</u>	<u>6,809,980</u>	<u>40,853</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(698,000)</u>	<u>(2,054,263)</u>	<u>(2,013,330)</u>	<u>40,933</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	698,000	2,054,263	-	(2,054,263)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>698,000</u>	<u>2,054,263</u>	<u>-</u>	<u>(2,054,263)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(2,013,330)	(2,013,330)
<i>Fund balance - beginning of year</i>	-	-	4,643,064	4,643,064
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 2,629,734	\$ 2,629,734
Net change in fund balance (non-GAAP budgetary basis)			\$ (2,013,330)	
Adjustments to revenue for gross receipt taxes and refunds and recoveries			(130,453)	
Adjustments to expenditures for health and sanitation			(7,347)	
Net change in fund balance (GAAP basis)			\$ (2,151,130)	

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, 2016

	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	199,394	185,490	181,117	4,373
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>199,394</u>	<u>185,490</u>	<u>181,117</u>	<u>4,373</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(199,394)</u>	<u>(185,490)</u>	<u>(181,117)</u>	<u>4,373</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	199,394	185,490	-	(185,490)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>199,394</u>	<u>185,490</u>	<u>-</u>	<u>(185,490)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(181,117)	(181,117)
<i>Fund balance - beginning of year</i>	-	-	893,178	893,178
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 712,061</u>	<u>\$ 712,061</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (181,117)	
No adjustments to revenue			-	
Adjustments to expenditures for health and sanitation			592	
Net change in fund balance (GAAP basis)			<u>\$ (180,525)</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, 2016

	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	-	106,000	27,524	78,476
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	61,000	55,773	5,227
<i>Total expenditures</i>	<u>-</u>	<u>167,000</u>	<u>83,297</u>	<u>83,703</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(167,000)</u>	<u>(83,297)</u>	<u>83,703</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	167,000	-	(167,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>167,000</u>	<u>-</u>	<u>(167,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(83,297)	(83,297)
<i>Fund balance - beginning of year</i>	-	-	388,887	388,887
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 305,590</u>	<u>\$ 305,590</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (83,297)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety and capital outlay			21,523	
Net change in fund balance (GAAP basis)			<u>\$ (61,774)</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	5,000	5,000	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,605	49,605	-	49,605
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,605</u>	<u>49,605</u>	<u>-</u>	<u>49,605</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(49,605)</u>	<u>(44,605)</u>	<u>5,000</u>	<u>49,605</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	44,605	-	(44,605)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>44,605</u>	<u>-</u>	<u>(44,605)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>(49,605)</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>49,605</u>	<u>49,605</u>
<i>Fund balance - end of year</i>	<u><u>\$ (49,605)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 54,605</u></u>	<u><u>\$ 54,605</u></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><u>\$ 5,000</u></u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-21

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, 2016

	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	-	2,368	2,368	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,368</u>	<u>2,368</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(2,368)</u>	<u>(2,368)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	2,368	-	(2,368)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,368</u>	<u>-</u>	<u>(2,368)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(2,368)</u>	<u>(2,368)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,368</u>	<u>2,368</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)			\$ (2,368)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (2,368)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-22

Eddy County

EMSER, Homeland Secure Special Revenue Fund - "2706"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	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	-	14,272	14,272	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>14,272</u>	<u>14,272</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(14,272)</u>	<u>(14,272)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	14,272	14,272	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>14,272</u>	<u>14,272</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
No adjustments to revenues			-	
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

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, 2016

	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	554,484	569,918	569,918	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	12,500	16,342	16,342	-
<i>Total revenues</i>	<u>566,984</u>	<u>586,260</u>	<u>586,260</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	566,984	603,237	520,749	82,488
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>566,984</u>	<u>603,237</u>	<u>520,749</u>	<u>82,488</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(16,977)</u>	<u>65,511</u>	<u>82,488</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	16,977	-	(16,977)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>16,977</u>	<u>-</u>	<u>(16,977)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>65,511</u>	<u>65,511</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>36,254</u>	<u>36,254</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,765</u>	<u>\$ 101,765</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 65,511	
Adjustments to revenue for state operating grants and miscellaneous revenue			(1,585)	
Adjustments to expenditures for health and sanitation			(4,286)	
Net change in fund balance (GAAP basis)			<u>\$ 59,640</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-24

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, 2016

	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	12,000	16,321	20,487	4,166
<i>Total revenues</i>	<u>12,000</u>	<u>16,321</u>	<u>20,487</u>	<u>4,166</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	12,000	16,321	15,268	1,053
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>12,000</u>	<u>16,321</u>	<u>15,268</u>	<u>1,053</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>5,219</u>	<u>5,219</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>5,219</u>	<u>5,219</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>17,789</u>	<u>17,789</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,008</u>	<u>\$ 23,008</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,219	
No adjustments to revenues			-	
Adjustments to expenditures for health and sanitation			5,677	
Net change in fund balance (GAAP basis)			<u>\$ 10,896</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-25

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, 2016

	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	-	27,130	27,130	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>27,130</u>	<u>27,130</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	36,526	36,526	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>36,526</u>	<u>36,526</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(9,396)</u>	<u>(9,396)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	9,396	-	(9,396)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>9,396</u>	<u>-</u>	<u>(9,396)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(9,396)	(9,396)
<i>Fund balance - beginning of year</i>	-	-	31,459	31,459
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,063</u>	<u>\$ 22,063</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (9,396)	
Adjustments to revenues for state operating grants			9,396	
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-26

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, 2016

	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	8,214	8,214	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>19,000</u>	<u>8,214</u>	<u>8,214</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	19,000	2,142	1,166	976
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>19,000</u>	<u>2,142</u>	<u>1,166</u>	<u>976</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>6,072</u>	<u>7,048</u>	<u>976</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(6,072)	-	6,072
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(6,072)</u>	<u>-</u>	<u>6,072</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>7,048</u>	<u>7,048</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,477</u>	<u>6,477</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,525</u>	<u>\$ 13,525</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,048	
Adjustments to revenue for state operating grants			(8,214)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,166)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-27

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	10,000	10,000	-	10,000
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	10,000	10,000	-	(10,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	-	-
<i>Fund balance - beginning of year</i>	-	-	19,353	19,353
<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)			\$ -	
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-28

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	119,081	119,081	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>119,081</u>	<u>119,081</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	114,000	41,757	72,243
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	88,752	81,898	6,854
<i>Total expenditures</i>	<u>100,000</u>	<u>202,752</u>	<u>123,655</u>	<u>79,097</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(83,671)</u>	<u>(4,574)</u>	<u>79,097</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	83,671	-	(83,671)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>83,671</u>	<u>-</u>	<u>(83,671)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(4,574)	(4,574)
<i>Fund balance - beginning of year</i>	-	-	209,622	209,622
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 205,048</u>	<u>\$ 205,048</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (4,574)	
Adjustment to revenue for gross receipt taxes			(3,940)	
Adjustment to expenditures for public safety and capital outlay			(2,747)	
Net change in fund balance (GAAP basis)			<u>\$ (11,261)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-29

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	23,637	76,363
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	<u>300,000</u>	<u>300,000</u>	<u>80,631</u>	<u>219,369</u>
<i>Total expenditures</i>	<u>400,000</u>	<u>400,000</u>	<u>104,268</u>	<u>295,732</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(300,000)</u>	<u>(281,462)</u>	<u>14,270</u>	<u>295,732</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	300,000	281,462	-	(281,462)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>300,000</u>	<u>281,462</u>	<u>-</u>	<u>(281,462)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	14,270	14,270
<i>Fund balance - beginning of year</i>	-	-	857,530	857,530
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 871,800</u>	<u>\$ 871,800</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 14,270	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			2,958	
Net change in fund balance (GAAP basis)			<u>\$ 13,289</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-30

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	125,000	89,785	35,215
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	40,000	60,414	(20,414)
<i>Total expenditures</i>	<u>100,000</u>	<u>165,000</u>	<u>150,199</u>	<u>14,801</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(46,462)</u>	<u>(31,661)</u>	<u>14,801</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	46,462	-	(46,462)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>46,462</u>	<u>-</u>	<u>(46,462)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(31,661)</u>	<u>(31,661)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>370,782</u>	<u>370,782</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,121</u>	<u>\$ 339,121</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (31,661)	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			(11,413)	
Net change in fund balance (GAAP basis)			<u>\$ (47,013)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-31

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	35,833	64,167
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>35,833</u>	<u>64,167</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>18,538</u>	<u>82,705</u>	<u>64,167</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(18,538)	-	18,538
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(18,538)</u>	<u>-</u>	<u>18,538</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>82,705</u>	<u>82,705</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>419,564</u>	<u>419,564</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 502,269</u>	<u>\$ 502,269</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 82,705	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			14,089	
Net change in fund balance (GAAP basis)			<u>\$ 92,855</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-32

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	20,435	79,565
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>20,435</u>	<u>79,565</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>18,538</u>	<u>98,103</u>	<u>79,565</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(15,428)	-	15,428
Operating transfers in (out)	-	(3,110)	(3,110)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(18,538)</u>	<u>(3,110)</u>	<u>15,428</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	94,993	94,993
<i>Fund balance - beginning of year</i>	-	-	446,578	446,578
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,571</u>	<u>\$ 541,571</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 94,993	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			(123)	
Net change in fund balance (GAAP basis)			<u>\$ 90,931</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-33

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	110,000	38,683	71,317
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	227,689	154,264	73,425
<i>Total expenditures</i>	<u>100,000</u>	<u>337,689</u>	<u>192,947</u>	<u>144,742</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(219,151)</u>	<u>(74,409)</u>	<u>144,742</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	219,151	-	(219,151)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>219,151</u>	<u>-</u>	<u>(219,151)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(74,409)</u>	<u>(74,409)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>370,790</u>	<u>370,790</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,381</u>	<u>\$ 296,381</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (74,409)	
Adjustments to revenue for gross receipt taxes			(3,940)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (78,349)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-34

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	9,202	90,798
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	458,000	6,134	451,866
<i>Total expenditures</i>	<u>100,000</u>	<u>558,000</u>	<u>15,336</u>	<u>542,664</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(439,462)</u>	<u>103,202</u>	<u>542,664</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	439,462	-	(439,462)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>439,462</u>	<u>-</u>	<u>(439,462)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>103,202</u>	<u>103,202</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>446,380</u>	<u>446,380</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 549,582</u>	<u>\$ 549,582</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 103,202	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			(164)	
Net change in fund balance (GAAP basis)			<u>\$ 99,099</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-35

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	63,083	36,917
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100,000</u>	<u>100,000</u>	<u>63,083</u>	<u>36,917</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>18,538</u>	<u>55,455</u>	<u>36,917</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(18,538)	-	18,538
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(18,538)</u>	<u>-</u>	<u>18,538</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>55,455</u>	<u>55,455</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>464,010</u>	<u>464,010</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 519,465</u>	<u>\$ 519,465</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 55,455	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			3,098	
Net change in fund balance (GAAP basis)			<u>\$ 54,614</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-36

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	5,815	94,185
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	454,000	-	454,000
<i>Total expenditures</i>	<u>100,000</u>	<u>554,000</u>	<u>5,815</u>	<u>548,185</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(435,462)</u>	<u>112,723</u>	<u>548,185</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	435,462	-	(435,462)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>435,462</u>	<u>-</u>	<u>(435,462)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>112,723</u>	<u>112,723</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>564,486</u>	<u>564,486</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677,209</u>	<u>\$ 677,209</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 112,723	
Adjustments to revenue for gross receipt taxes			(3,939)	
No adjustments to expenditures			(65)	
Net change in fund balance (GAAP basis)			<u>\$ 108,719</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-37

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	118,538	118,538	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>118,538</u>	<u>118,538</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	114,000	16,504	97,496
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	488,752	461,634	27,118
<i>Total expenditures</i>	<u>100,000</u>	<u>602,752</u>	<u>478,138</u>	<u>124,614</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(484,214)</u>	<u>(359,600)</u>	<u>124,614</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	484,214	-	(484,214)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>484,214</u>	<u>-</u>	<u>(484,214)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(359,600)</u>	<u>(359,600)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>651,554</u>	<u>651,554</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 291,954</u>	<u>\$ 291,954</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (359,600)	
Adjustments to revenue for gross receipt taxes			(3,941)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (363,541)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-38

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	100,000	120,254	120,254	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>120,254</u>	<u>120,254</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	100,000	100,000	62,827	37,173
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	350,000	-	350,000
<i>Total expenditures</i>	<u>100,000</u>	<u>450,000</u>	<u>62,827</u>	<u>387,173</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(329,746)</u>	<u>57,427</u>	<u>387,173</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	329,746	-	(329,746)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>329,746</u>	<u>-</u>	<u>(329,746)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>57,427</u>	<u>57,427</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>485,740</u>	<u>485,740</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 543,167</u>	<u>\$ 543,167</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 57,427	
Adjustments to revenue for gross receipt taxes			(3,939)	
Adjustments to expenditures for public safety			5,017	
Net change in fund balance (GAAP basis)			<u>\$ 58,505</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-39

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	38,750	59,269	59,269	-
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>	38,750	59,269	59,269	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	38,750	38,750	-	38,750
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	38,750	38,750	-	38,750
<i>Excess (deficiency) of revenues over expenditures</i>	-	20,519	59,269	38,750
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(20,519)	-	20,519
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	(20,519)	-	20,519
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	59,269	59,269
<i>Fund balance - beginning of year</i>	-	-	292,230	292,230
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 351,499	\$ 351,499
Net change in fund balance (non-GAAP budgetary basis)			\$ 59,269	
Adjustments to revenue for gross receipt taxes			(1,970)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 57,299	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-40

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	38,750	59,269	59,269	-
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>38,750</u>	<u>59,269</u>	<u>59,269</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	38,750	38,750	-	38,750
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>38,750</u>	<u>38,750</u>	<u>-</u>	<u>38,750</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>20,519</u>	<u>59,269</u>	<u>38,750</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(20,519)	-	20,519
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(20,519)</u>	<u>-</u>	<u>20,519</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	59,269	59,269
<i>Fund balance - beginning of year</i>	-	-	404,266	404,266
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,535</u>	<u>\$ 463,535</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 59,269	
Adjustments to revenue for gross receipt taxes			(1,970)	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 57,299</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-41

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	2,650,000	2,133,691	2,133,691	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	6,000	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,656,000</u>	<u>2,133,691</u>	<u>2,133,691</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	307,382	2,281,282	2,182,609	98,673
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>307,382</u>	<u>2,281,282</u>	<u>2,182,609</u>	<u>98,673</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>2,348,618</u>	<u>(147,591)</u>	<u>(48,918)</u>	<u>98,673</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(2,348,618)	147,591	-	(147,591)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(2,348,618)</u>	<u>147,591</u>	<u>-</u>	<u>(147,591)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(48,918)	(48,918)
<i>Fund balance - beginning of year</i>	-	-	4,943,662	4,943,662
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,894,744</u>	<u>\$ 4,894,744</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (48,918)	
Adjustments to revenue for gross receipt taxes			(70,917)	
Adjustments to expenditures for public safety			(1,890)	
Net change in fund balance (GAAP basis)			<u>\$ (121,725)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-42

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, 2016

	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-43

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	90,000	72,575	72,575	-
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	72,575	72,575	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	82,905	175,000	120,120	54,880
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	82,905	175,000	120,120	54,880
<i>Excess (deficiency) of revenues over expenditures</i>	7,095	(102,425)	(47,545)	54,880
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	(7,095)	102,425	-	(102,425)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	(7,095)	102,425	-	(102,425)
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(47,545)	(47,545)
<i>Fund balance - beginning of year</i>	-	-	130,795	130,795
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 83,250	\$ 83,250
Net change in fund balance (non-GAAP budgetary basis)			\$ (47,545)	
Adjustments to revenue for gross receipt taxes			(2,413)	
Adjustments to expenditures for public safety			977	
Net change in fund balance (GAAP basis)			\$ (48,981)	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-44

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, 2016

	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	163,540	179,066	179,066	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>163,540</u>	<u>179,066</u>	<u>179,066</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	144,892	161,358	180,006	(18,648)
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	18,648	18,648	-	18,648
<i>Total expenditures</i>	<u>163,540</u>	<u>180,006</u>	<u>180,006</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(940)</u>	<u>(940)</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	940	-	(940)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>940</u>	<u>-</u>	<u>(940)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(940)</u>	<u>(940)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>39,222</u>	<u>39,222</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,282</u>	<u>\$ 38,282</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (940)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			661	
Net change in fund balance (GAAP basis)			<u>\$ (279)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-45

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, 2016

	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	163,540	179,066	179,242	176
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>163,540</u>	<u>179,066</u>	<u>179,242</u>	<u>176</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	143,892	156,313	136,354	19,959
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	19,648	209,648	190,000	19,648
<i>Total expenditures</i>	<u>163,540</u>	<u>365,961</u>	<u>326,354</u>	<u>39,607</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(186,895)</u>	<u>(147,112)</u>	<u>39,783</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	186,895	-	(186,895)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>186,895</u>	<u>-</u>	<u>(186,895)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(147,112)</u>	<u>(147,112)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>186,895</u>	<u>186,895</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,783</u>	<u>\$ 39,783</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (147,112)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(32,238)	
Net change in fund balance (GAAP basis)			<u>\$ (179,350)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-46

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, 2016

	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	99,940	99,910	99,910	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>99,940</u>	<u>99,910</u>	<u>99,910</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	90,719	129,609	129,297	312
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	9,221	9,221	-	9,221
<i>Total expenditures</i>	<u>99,940</u>	<u>138,830</u>	<u>129,297</u>	<u>9,533</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(38,920)</u>	<u>(29,387)</u>	<u>9,533</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	38,920	-	(38,920)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>38,920</u>	<u>-</u>	<u>(38,920)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(29,387)</u>	<u>(29,387)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>59,095</u>	<u>59,095</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,708</u>	<u>\$ 29,708</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (29,387)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(25,620)	
Net change in fund balance (GAAP basis)			<u>\$ (55,007)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-47

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	273,862	307,707	307,707	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>273,862</u>	<u>307,707</u>	<u>307,707</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	246,947	274,792	157,363	117,429
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	26,915	32,915	5,600	27,315
<i>Total expenditures</i>	<u>273,862</u>	<u>307,707</u>	<u>162,963</u>	<u>144,744</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>144,744</u>	<u>144,744</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>144,744</u>	<u>144,744</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>83,305</u>	<u>83,305</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,049</u>	<u>\$ 228,049</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 144,744	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(10,793)	
Net change in fund balance (GAAP basis)			<u>\$ 133,951</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-48

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	155,752	179,095	179,095	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>155,752</u>	<u>179,095</u>	<u>179,095</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	139,174	154,597	99,796	54,801
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	16,578	24,498	8,721	15,777
<i>Total expenditures</i>	<u>155,752</u>	<u>179,095</u>	<u>108,517</u>	<u>70,578</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>70,578</u>	<u>70,578</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	3,110	-	(3,110)
Operating transfers in (out)	-	(3,110)	3,110	6,220
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>3,110</u>	<u>3,110</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>73,688</u>	<u>73,688</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>63,428</u>	<u>63,428</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,116</u>	<u>\$ 137,116</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 73,688	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(8,122)	
Net change in fund balance (GAAP basis)			<u>\$ 65,566</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-49

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,324	77,852	77,996	144
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,324</u>	<u>77,852</u>	<u>77,996</u>	<u>144</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,324	77,852	64,475	13,377
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,324</u>	<u>77,852</u>	<u>64,475</u>	<u>13,377</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>13,521</u>	<u>13,521</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>13,521</u>	<u>13,521</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>13,382</u>	<u>13,382</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,903</u>	<u>\$ 26,903</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 13,521	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(10,170)	
Net change in fund balance (GAAP basis)			<u>\$ 3,351</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-50

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	140,178	163,806	163,806	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>140,178</u>	<u>163,806</u>	<u>163,806</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	130,178	153,806	104,870	48,936
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	10,000	97,000	-	97,000
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>140,178</u>	<u>250,806</u>	<u>104,870</u>	<u>145,936</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(87,000)</u>	<u>58,936</u>	<u>145,936</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	87,000	-	(87,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>87,000</u>	<u>-</u>	<u>(87,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>58,936</u>	<u>58,936</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>86,336</u>	<u>86,336</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,272</u>	<u>\$ 145,272</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 58,936	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(15,518)	
Net change in fund balance (GAAP basis)			<u>\$ 43,418</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-51

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, 2016

	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	163,540	179,066	179,126	60
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>163,540</u>	<u>179,066</u>	<u>179,126</u>	<u>60</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	147,634	163,160	80,209	82,951
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	15,906	15,906	-	15,906
<i>Total expenditures</i>	<u>163,540</u>	<u>179,066</u>	<u>80,209</u>	<u>98,857</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>98,917</u>	<u>98,917</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>98,917</u>	<u>98,917</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>261,084</u>	<u>261,084</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 360,001</u>	<u>\$ 360,001</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 98,917	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(8,377)	
Net change in fund balance (GAAP basis)			<u>\$ 90,540</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-52

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,324	73,960	73,960	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,324</u>	<u>73,960</u>	<u>73,960</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,324	73,960	52,223	21,737
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	96,000	13,755	82,245
<i>Total expenditures</i>	<u>49,324</u>	<u>169,960</u>	<u>65,978</u>	<u>103,982</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(96,000)</u>	<u>7,982</u>	<u>103,982</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	96,000	-	(96,000)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>96,000</u>	<u>-</u>	<u>(96,000)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>7,982</u>	<u>7,982</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>95,179</u>	<u>95,179</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,161</u>	<u>\$ 103,161</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 7,982	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(8,687)	
Net change in fund balance (GAAP basis)			<u>\$ (705)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-53

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,324	81,746	81,746	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,324</u>	<u>81,746</u>	<u>81,746</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,324	81,746	68,414	13,332
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,324</u>	<u>81,746</u>	<u>68,414</u>	<u>13,332</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>13,332</u>	<u>13,332</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>13,332</u>	<u>13,332</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,504</u>	<u>16,504</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,836</u>	<u>\$ 29,836</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 13,332	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(3,493)	
Net change in fund balance (GAAP basis)			<u>\$ 9,839</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-54

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	49,324	49,309	49,309	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,324</u>	<u>49,309</u>	<u>49,309</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	49,324	80,001	72,435	7,566
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>49,324</u>	<u>80,001</u>	<u>72,435</u>	<u>7,566</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(30,692)</u>	<u>(23,126)</u>	<u>7,566</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	30,692	-	(30,692)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>30,692</u>	<u>-</u>	<u>(30,692)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(23,126)</u>	<u>(23,126)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>30,693</u>	<u>30,693</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,567</u>	<u>\$ 7,567</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (23,126)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			(5,792)	
Net change in fund balance (GAAP basis)			<u>\$ (28,918)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-55

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, 2016

	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	73,982	81,878	81,878	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>73,982</u>	<u>81,878</u>	<u>81,878</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	73,982	90,401	86,835	3,566
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	7,390	7,390	-
<i>Total expenditures</i>	<u>73,982</u>	<u>97,791</u>	<u>94,225</u>	<u>3,566</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(15,913)</u>	<u>(12,347)</u>	<u>3,566</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	15,913	-	(15,913)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>15,913</u>	<u>-</u>	<u>(15,913)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(12,347)</u>	<u>(12,347)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>15,913</u>	<u>15,913</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,566</u>	<u>\$ 3,566</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (12,347)	
No adjustments to revenues			-	
Adjustments to expenditures for public safety			608	
Net change in fund balance (GAAP basis)			<u>\$ (11,739)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-56

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, 2016

	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	-	3,000	3,000	-
<i>Total revenues</i>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,000	-	3,000
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>968</u>	<u>968</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,968</u>	<u>\$ 3,968</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,000</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-57

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, 2016

	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	-	2,500	2,500	-
<i>Total revenues</i>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	2,500	400	2,100
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,500</u>	<u>400</u>	<u>2,100</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</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>2,100</u>	<u>2,100</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,151</u>	<u>10,151</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,251</u>	<u>\$ 12,251</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,100	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,100</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-58

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	4,000	4,000	-
<i>Total revenues</i>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	4,000	-	4,000
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,525</u>	<u>9,525</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,525</u>	<u>\$ 13,525</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 4,000	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 4,000</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-59

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, 2016

	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	-	3,500	3,500	-
<i>Total revenues</i>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,500	436	3,064
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,500</u>	<u>436</u>	<u>3,064</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,064</u>	<u>3,064</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>3,064</u>	<u>3,064</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>24,837</u>	<u>24,837</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,901</u>	<u>\$ 27,901</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,064	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,064</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-60

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, 2016

	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	-	3,500	3,500	-
<i>Total revenues</i>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,500	-	3,500
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,500</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>3,500</u>	<u>3,500</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,485</u>	<u>10,485</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,985</u>	<u>\$ 13,985</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,500	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,500</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-61

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, 2016

	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	-	5,500	5,500	-
<i>Total revenues</i>	<u>-</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,500	309	5,191
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,500</u>	<u>309</u>	<u>5,191</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>5,191</u>	<u>5,191</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>5,191</u>	<u>5,191</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>7,749</u>	<u>7,749</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,940</u>	<u>\$ 12,940</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,191	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 5,191</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-62

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	4,000	4,000	-
<i>Total revenues</i>	-	4,000	4,000	-
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	4,000	1,322	2,678
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	4,000	1,322	2,678
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	2,678	2,678
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	2,678	2,678
<i>Fund balance - beginning of year</i>	-	-	7,087	7,087
<i>Fund balance - end of year</i>	\$ -	\$ -	\$ 9,765	\$ 9,765
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,678	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 2,678	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-63

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, 2016

	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	-	3,224	3,224	-
<i>Total revenues</i>	<u>-</u>	<u>3,224</u>	<u>3,224</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,224	202	3,022
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,224</u>	<u>202</u>	<u>3,022</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>3,022</u>	<u>3,022</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>3,022</u>	<u>3,022</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,373</u>	<u>6,373</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,395</u>	<u>\$ 9,395</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 3,022	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,022</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-64

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, 2016

	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	-	3,000	3,000	-
<i>Total revenues</i>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	3,000	829	2,171
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,000</u>	<u>829</u>	<u>2,171</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>2,171</u>	<u>2,171</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>2,171</u>	<u>2,171</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>7,806</u>	<u>7,806</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,977</u>	<u>\$ 9,977</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 2,171	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,171</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-65

Eddy County

Riverside Contributions & Donations Special Revenue Fund - "2979"

Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

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

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-66

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, 2016

	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	-	5,500	5,500	-
<i>Total revenues</i>	<u>-</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	5,500	225	5,275
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,500</u>	<u>225</u>	<u>5,275</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>5,275</u>	<u>5,275</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	-	-	-
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>5,275</u>	<u>5,275</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,714</u>	<u>5,714</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,989</u>	<u>\$ 10,989</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 5,275	
Adjustments to miscellaneous revenue			1,000	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,275</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-67

Eddy County

Fire Admin Contribution Special Revenue Fund - "2990"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	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	-	86,750	86,750	-
<i>Total revenues</i>	<u>-</u>	<u>86,750</u>	<u>86,750</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	86,750	225	86,525
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>86,750</u>	<u>225</u>	<u>86,525</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>86,525</u>	<u>86,525</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>86,525</u>	<u>86,525</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>\$ 86,525</u>	<u>\$ 86,525</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 86,525	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 86,525</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-68

Eddy County

Artesia Motor Vehicle Special Revenue Fund - "5800"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	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	139,437	139,437	-
Licenses and fees	-	-	-	-
Miscellaneous	115,400	66,305	63,025	(3,280)
<i>Total revenues</i>	<u>160,400</u>	<u>205,742</u>	<u>202,462</u>	<u>(3,280)</u>
<i>Expenditures</i>				
Current:				
General government	368,002	368,002	323,278	44,724
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>368,002</u>	<u>368,002</u>	<u>323,278</u>	<u>44,724</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(207,602)</u>	<u>(162,260)</u>	<u>(120,816)</u>	<u>41,444</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	(45,342)	-	45,342
Operating transfers in (out)	207,602	207,602	207,602	-
<i>Total other financing sources (uses)</i>	<u>207,602</u>	<u>162,260</u>	<u>207,602</u>	<u>45,342</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	86,786	86,786
<i>Fund balance - beginning of year</i>	-	-	144,107	144,107
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,893</u>	<u>\$ 230,893</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 86,786	
Adjustments to revenues for charges for services and miscellaneous			4,995	
Adjustments to expenditures for general government			(1,321)	
Net change in fund balance (GAAP basis)			<u>\$ 90,460</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-69

Eddy County

Edward Byrne-Region VI Special Revenue Fund - "7100"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	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)	-	71,355	-	(71,355)
Operating transfers in (out)	-	(71,355)	(71,355)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(71,355)</u>	<u>(71,355)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(71,355)	(71,355)
<i>Fund balance - beginning of year</i>	-	-	71,355	71,355
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (71,355)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (71,355)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-70

Eddy County

Edward Byrne-Region VI ARRA Special Revenue Fund - "7101"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	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)	-	31,516	-	(31,516)
Operating transfers in (out)	-	(31,516)	(31,516)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(31,516)</u>	<u>(31,516)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(31,516)	(31,516)
<i>Fund balance - beginning of year</i>	-	-	31,516	31,516
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (31,516)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (31,516)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-71

Eddy County

Region VI Cops Meth Grant Special Revenue Fund - "7102"
 Statement of Revenues, Expenditures, and Change in
 Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended June 30, 2016

	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)	-	-	(475)	(475)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(475)</u>	<u>(475)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(475)</u>	<u>(475)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>475</u>	<u>475</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)			\$ (475)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (475)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-72

Eddy County

Region VI Administration Special Revenue Fund - "7103"
Statement of Revenues, Expenditures, and Change in
Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended June 30, 2016

	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	-	24,001	24,001	-
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>24,001</u>	<u>24,001</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	56,397	51,263	5,134
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>56,397</u>	<u>51,263</u>	<u>5,134</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(32,396)</u>	<u>(27,262)</u>	<u>5,134</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	5,134	-	(5,134)
Operating transfers in (out)	-	27,262	27,262	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>32,396</u>	<u>27,262</u>	<u>(5,134)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ -	
Adjustments to revenues for federal operating grants			11,216	
Adjustments to expenditures for public safety			(2,936)	
Net change in fund balance (GAAP basis)			<u>\$ 8,280</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-73

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, 2016

	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	369,086	390,342	445,830	55,488
Federal capital grants	-	-	-	-
State operating grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>369,086</u>	<u>390,342</u>	<u>445,830</u>	<u>55,488</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	455,283	484,236	475,802	8,434
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				
Principle	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	21,256	28,391	(7,135)
<i>Total expenditures</i>	<u>455,283</u>	<u>505,492</u>	<u>504,193</u>	<u>1,299</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(86,197)</u>	<u>(115,150)</u>	<u>(58,363)</u>	<u>56,787</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	19,775	-	(19,775)
Operating transfers in (out)	86,197	95,375	95,375	-
<i>Total other financing sources (uses)</i>	<u>86,197</u>	<u>115,150</u>	<u>95,375</u>	<u>(19,775)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	37,012	37,012
<i>Fund balance - beginning of year</i>	-	-	159,318	159,318
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,330</u>	<u>\$ 196,330</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 37,012	
Adjustments to revenue for federal operating grants			(8,641)	
Adjustments to expenditures for public safety			2,705	
Net change in fund balance (GAAP basis)			<u>\$ 31,076</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-74

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, 2016

	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)	-	10,099	-	(10,099)
Operating transfers in (out)	-	(10,099)	(10,099)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(10,099)</u>	<u>(10,099)</u>
<i>Excess (deficiency) of revenues and Net change in fund balance</i>	-	-	(10,099)	(10,099)
<i>Fund balance - beginning of year</i>	-	-	10,099	10,099
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (10,099)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (10,099)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-75

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, 2016

	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	88,567	110,388	138,369	(27,981)
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	<u>6,183,624</u>	<u>6,174,666</u>	<u>2,934,804</u>	<u>3,239,862</u>
<i>Total expenditures</i>	<u>6,272,191</u>	<u>6,285,054</u>	<u>3,073,173</u>	<u>3,211,881</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(6,272,191)</u>	<u>(6,285,054)</u>	<u>(3,073,173)</u>	<u>3,211,881</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	6,272,191	6,285,054	-	(6,285,054)
Operating transfers in (out)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>6,272,191</u>	<u>6,285,054</u>	<u>-</u>	<u>(6,285,054)</u>
<i>Net change in fund balance</i>	-	-	(3,073,173)	(3,073,173)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>7,464,632</u>	<u>7,464,632</u>
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,391,459</u>	<u>\$ 4,391,459</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (3,073,173)	
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>\$ (2,720,266)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-76

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues</i>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Gross receipts	-	-	-	-
Gasoline and motor vehicle	-	-	-	-
Other	-	-	-	-
Intergovernmental:				
Federal operating grants	-	-	-	-
Federal capital grants	-	-	-	-
State operating grants	155,000	25,371	25,371	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>155,000</u>	<u>25,371</u>	<u>25,371</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	65,000	65,000	-
Public safety	-	-	-	-
Highway and roads	-	-	-	-
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	155,000	155,000	-	155,000
<i>Total expenditures</i>	<u>155,000</u>	<u>220,000</u>	<u>65,000</u>	<u>155,000</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(194,629)</u>	<u>(39,629)</u>	<u>155,000</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	169,359	-	(169,359)
Operating transfers in (out)	-	25,270	25,270	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>194,629</u>	<u>25,270</u>	<u>(169,359)</u>
<i>Net change in fund balance</i>	<u>-</u>	<u>-</u>	<u>(14,359)</u>	<u>(14,359)</u>
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	<u>14,359</u>	<u>14,359</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)			\$ (14,359)	
Adjustments to revenue for state operating grants			62,250	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 47,891</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-77

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, 2016

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

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-78

Eddy County

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, 2016

	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	1,100,000	-	-	-
<i>Total expenditures</i>	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	1,100,000	4,371,460	-	(4,371,460)
Operating transfers in (out)	-	(4,371,460)	(4,371,460)	-
<i>Total other financing sources (uses)</i>	<u>1,100,000</u>	<u>-</u>	<u>(4,371,460)</u>	<u>(4,371,460)</u>
<i>Net change in fund balance</i>	-	-	(4,371,460)	(4,371,460)
<i>Fund balance - beginning of year</i>	<u>-</u>	<u>-</u>	6,417,409	6,417,409
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,045,949</u>	<u>\$ 2,045,949</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ (4,371,460)	
No adjustments to revenues			-	
No adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (4,371,460)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement B-79

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, 2016

	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	-	816,300	816,300	-
State capital grants	-	-	-	-
Charges for services	-	-	-	-
Licenses and fees	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>816,300</u>	<u>816,300</u>	<u>-</u>
<i>Expenditures</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and roads	-	500,000	346,692	153,308
Health and sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	74,884	74,884	-
<i>Total expenditures</i>	<u>-</u>	<u>574,884</u>	<u>421,576</u>	<u>153,308</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>241,416</u>	<u>394,724</u>	<u>153,308</u>
<i>Other financing sources (uses)</i>				
Designated cash (budgeted increase in cash)	-	8,584	-	(8,584)
Operating transfers in (out)	-	(250,000)	(250,000)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(241,416)</u>	<u>(250,000)</u>	<u>(8,584)</u>
<i>Net change in fund balance</i>	-	-	144,724	144,724
<i>Fund balance - beginning of year</i>	-	-	13,939,948	13,939,948
<i>Fund balance - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,084,672</u>	<u>\$ 14,084,672</u>
Net change in fund balance (non-GAAP budgetary basis)			\$ 144,724	
No adjustments to revenues			-	
Adjustments to expenditures for highway and roads			133,906	
Net change in fund balance (GAAP basis)			<u>\$ 278,630</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
Eddy County
Agency Fund Descriptions
June 30, 2016

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.

Property Tax Distribution (7900) – To account for Eddy County property tax distribution accounts within the county.

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.

Restitution Fund (7205) - To account for court ordered restitution funds that are paid by defendants as part of their judgment and sentence/probation requirements to be used for the operation of the task force and/or in the furtherance of investigation into narcotics law violators.

STATE OF NEW MEXICO
Eddy County
Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

Statement C
(Page 1 of 2)

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
<i>Protest Suspense Fund - 7600</i>				
Assets				
Cash and short-term investments	\$ 3,926,886	\$ 1,070,142	\$ 2,058,115	\$ 2,938,913
Total assets	\$ 3,926,886	\$ 1,070,142	\$ 2,058,115	\$ 2,938,913
Liabilities				
Deposits held and due to others	\$ 3,926,886	\$ 1,070,142	\$ 2,058,115	\$ 2,938,913
Total liabilities	\$ 3,926,886	\$ 1,070,142	\$ 2,058,115	\$ 2,938,913
 <i>Tax Levies - 7900</i>				
Assets				
Cash and short-term investments	\$ 1,996,124	\$ 57,536,042	\$ 57,790,813	\$ 1,741,353
Receivables:				
Property taxes	3,298,523	2,800,160	3,298,523	2,800,160
Total assets	\$ 5,294,647	\$ 60,336,202	\$ 61,089,336	\$ 4,541,513
Liabilities				
Deposits held and due to others	\$ 5,294,647	\$ 60,336,202	\$ 61,089,336	\$ 4,541,513
Total liabilities	\$ 5,294,647	\$ 60,336,202	\$ 61,089,336	\$ 4,541,513
 <i>Sheriff - Special - 7000</i>				
Assets				
Cash and short-term investments	\$ 66,241	\$ -	\$ -	\$ 66,241
Receivables:				
Other receivables	10,321	-	10,321	-
Total assets	\$ 76,562	\$ -	\$ 10,321	\$ 66,241
Liabilities				
Deposits held and due to others	\$ 76,562	\$ -	\$ 10,321	\$ 66,241
Total liabilities	\$ 76,562	\$ -	\$ 10,321	\$ 66,241
 <i>Artesia Eagle Draw - 7500</i>				
Assets				
Cash and short-term investments	\$ 606,409	\$ 53,683	\$ 140,722	\$ 519,370
Total assets	\$ 606,409	\$ 53,683	\$ 140,722	\$ 519,370
Liabilities				
Deposits held and due to others	\$ 606,409	\$ 53,683	\$ 140,722	\$ 519,370
Total liabilities	\$ 606,409	\$ 53,683	\$ 140,722	\$ 519,370

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, 2016

Statement C
 (Page 2 of 2)

Pecos Valley Drug Task Force - 7203

Assets

Cash and short-term investments	\$	<u>1,169</u>	\$	<u>-</u>	\$	<u>1,169</u>	\$	<u>-</u>
Total assets	\$	<u><u>1,169</u></u>	\$	<u><u>-</u></u>	\$	<u><u>1,169</u></u>	\$	<u><u>-</u></u>

Liabilities

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

Restitution Fund - 7205

Assets

Cash and short-term investments	\$	<u>-</u>	\$	<u>1,300</u>	\$	<u>201</u>	\$	<u>1,099</u>
Total assets	\$	<u><u>-</u></u>	\$	<u><u>1,300</u></u>	\$	<u><u>201</u></u>	\$	<u><u>1,099</u></u>

Liabilities

Deposits held and due to others	\$	<u>-</u>	\$	<u>1,300</u>	\$	<u>201</u>	\$	<u>1,099</u>
Total liabilities	\$	<u><u>-</u></u>	\$	<u><u>1,300</u></u>	\$	<u><u>201</u></u>	\$	<u><u>1,099</u></u>

Totals

Assets

Cash and short-term investments	\$	6,596,829	\$	58,661,167	\$	59,991,020	\$	5,266,976
Receivables:								
Property taxes		3,298,523		2,800,160		3,298,523		2,800,160
Other receivables		<u>10,321</u>		<u>-</u>		<u>10,321</u>		<u>-</u>
Total assets	\$	<u><u>9,905,673</u></u>	\$	<u><u>61,461,327</u></u>	\$	<u><u>63,299,864</u></u>	\$	<u><u>8,067,136</u></u>

Liabilities

Deposits held and due to others	\$	<u>9,905,673</u>	\$	<u>61,461,327</u>	\$	<u>63,299,864</u>	\$	<u>8,067,136</u>
Total liabilities	\$	<u><u>9,905,673</u></u>	\$	<u><u>61,461,327</u></u>	\$	<u><u>63,299,864</u></u>	\$	<u><u>8,067,136</u></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, 2016

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	FH 3009D	10/9/2019	3137AL5U9
Carlsbad National Bank	FN 1214 NE PAC FIX	8/25/2041	3136ABDA8
Carlsbad National Bank	FN 1263 HB PAC ACDIRFIX	8/25/2041	3136A6TP9
Carlsbad National Bank	FH 4165B TA PAC1FIX	12/15/2042	3137AYSF9
Pioneer Bank	FHLB CALL AFTER 08/02/13	1/11/2021	217006217
Pioneer Bank	FHLB CALL AFTER 01/17/14	1/17/2020	217006220
Pioneer Bank	FHLB CALL AFTER 04/30/13	1/30/2023	212005845
Pioneer Bank	FHLMC ARM 781721	7/1/2034	218001957
Pioneer Bank	FHLMC ARM 782847	11/1/2034	218001959
Pioneer Bank	FNMA #AJ1622	10/1/2026	217006291
Pioneer Bank	FNMA #661745 ARM	9/1/2032	217006272
Pioneer Bank	FNMA #780385 ARM	6/1/2034	218001955
Pioneer Bank	FNMA #805152 ARM	1/1/2035	218001965
Pioneer Bank	FNMA #845529 ARM	12/1/2035	218001968
Pioneer Bank	GNMA II #80477 ARM	12/20/2030	217006238
Wells Fargo Bank	FNMA FNMS 3.000%	11/1/2026	3138AVF83
Wells Fargo Bank	FNMA FNMS 3.500%	2/1/2034	3138WA5Z6
Wells Fargo Bank	FNMA FNMS 3.000%	7/1/2042	31417CLM5
Wells Fargo Bank	FNMA FNMS 3.000%	9/1/2042	31417DAJ2
Wells Fargo Bank	FNMA FNMS 3.000%	3/1/2034	31418BA71
Western Bank - Artesia	FHLB FIXED RATE NOTE	3/18/2021	3130A02T6
Western Bank - Artesia	FHLMC SERIES 4046 CLASS	10/15/2041	3137AQQD4
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 #80635	9/20/2032	36225CV52

See accompanying independent auditors' report

Fair Market Value	Name and Location of Safe Keeper
\$ 974,018	Federal Home Loan Bank, Irving TX
1,925,576	Federal Home Loan Bank, Irving TX
60,308	Federal Home Loan Bank, Irving TX
26,563	Federal Home Loan Bank, Irving TX
88,223	Federal Home Loan Bank, Irving TX
577,799	Federal Home Loan Bank, Irving TX
<u>\$ 3,652,487</u>	
\$ 2,000,000	Federal Home Loan Bank Irving, TX
622,514	Federal Home Loan Bank Irving, TX
1,952,541	Federal Home Loan Bank Irving, TX
1,120,337	Federal Home Loan Bank Irving, TX
2,143,818	Federal Home Loan Bank Irving, TX
<u>\$ 7,839,210</u>	
\$ 5,405,038	Federal Home Loan Bank Irving, TX
1,000,008	Federal Home Loan Bank Irving, TX
1,000,045	Federal Home Loan Bank Irving, TX
490,746	Federal Home Loan Bank Irving, TX
573,877	Federal Home Loan Bank Irving, TX
389,615	Federal Home Loan Bank Irving, TX
60,262	Federal Home Loan Bank Irving, TX
209,983	Federal Home Loan Bank Irving, TX
247,718	Federal Home Loan Bank Irving, TX
104,382	Federal Home Loan Bank Irving, TX
122,603	Federal Home Loan Bank Irving, TX
<u>\$ 9,604,277</u>	
\$ 583,124	Federal Reserve Bank, San Francisco, CA
5,499,270	Federal Reserve Bank, San Francisco, CA
17,363,677	Federal Reserve Bank, San Francisco, CA
6,251,236	Federal Reserve Bank, San Francisco, CA
21,090,344	Federal Reserve Bank, San Francisco, CA
<u>\$ 50,787,651</u>	
\$ 2,090,672	Federal Home Loan Bank, Irving TX
602,625	Federal Home Loan Bank, Irving TX
<u>\$ 2,693,297</u>	
\$ 9,203	Federal Home Loan Bank , Irving, TX
28,932	Federal Home Loan Bank , Irving, TX
16,078	Federal Home Loan Bank , Irving, TX
33,970	Federal Home Loan Bank , Irving, TX
34,122	Federal Home Loan Bank , Irving, TX
38,366	Federal Home Loan Bank , Irving, TX

STATE OF NEW MEXICO
Eddy County
Schedule of Collateral Pledged by Depository
For the Year Ended June 30, 2016

Name of Depository	Description	Maturity	CUSIP Number
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 #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
Western Commerce Bank	FNMA #AS0484	9/1/2028	3138W9RE2
Western Commerce Bank	SBAP SERIES 2011-201 CLASS1	3/1/2030	83162CTD5

Total Collateral Pledged

Fair Market Value	Name and Location of Safe Keeper
52,394	Federal Home Loan Bank , Irving, TX
32,557	Federal Home Loan Bank , Irving, TX
39,410	Federal Home Loan Bank , Irving, TX
44,822	Federal Home Loan Bank , Irving, TX
47,438	Federal Home Loan Bank , Irving, TX
15,895	Federal Home Loan Bank , Irving, TX
406,349	Federal Home Loan Bank , Irving, TX
593,793	Federal Home Loan Bank , Irving, TX
565,675	Federal Home Loan Bank , Irving, TX
268,388	Federal Home Loan Bank , Irving, TX
738,081	Federal Home Loan Bank , Irving, TX
793,973	Federal Home Loan Bank , Irving, TX
571,583	Federal Home Loan Bank , Irving, TX
827,558	Federal Home Loan Bank , Irving, TX
1,069,129	Federal Home Loan Bank , Irving, TX
11,186	Federal Home Loan Bank , Irving, TX
1,107,841	Federal Home Loan Bank , Irving, TX
817,621	Federal Home Loan Bank , Irving, TX
1,177,276	Federal Home Loan Bank , Irving, TX
\$ 9,341,640	
\$ 83,918,562	

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2016

Account Name	Account Type	Carlsbad National Bank	Artesia National Bank	Eddy Federal Credit Union	Financial Security Credit Union
Cash and Cash Equivalents					
Operational	Checking	\$ 7,925,444	\$ -	\$ -	\$ -
Wire	Checking	205	-	-	-
Money Management	Money Management	7,429,073	6,631,656	-	-
Money Management	Money Management	-	102,795	-	-
Restitution Account	Checking	1,099	-	-	-
Savings Account	Savings	-	-	-	-
FEMA	Checking	-	-	-	-
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	-	-	-	-
Total on deposit		<u>15,355,821</u>	<u>6,734,451</u>	<u>250,000</u>	<u>250,000</u>
Reconciling items		<u>(1,142,491)</u>	<u>6,314</u>	<u>-</u>	<u>-</u>
Reconciled balance at June 30, 2016		<u>\$ 14,213,330</u>	<u>\$ 6,740,765</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
\$ -	\$ -	\$ -	\$ -	\$ 7,925,444
-	5,500	-	-	5,705
9,333,844	-	-	-	23,394,573
-	-	-	-	102,795
-	-	-	-	1,099
-	3,362,631	-	-	3,362,631
-	40,197,762	-	-	40,197,762
-	494,709	6,000,000	1,000,000	7,994,709
-	449,932	9,500,000	-	9,949,932
-	1,073,235	500,000	-	1,573,235
-	420,710	-	-	420,710
<u>9,333,844</u>	<u>46,004,479</u>	<u>16,000,000</u>	<u>1,000,000</u>	<u>94,928,595</u>
-	(99,184)	-	-	(1,235,361)
<u>\$ 9,333,844</u>	<u>\$ 45,905,295</u>	<u>\$ 16,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 93,693,234</u>
Petty cash				1,650
Less: agency funds cash per Exhibit D				(5,266,976)
Total cash and short-term investments per Exhibit A-1				<u>\$ 88,427,908</u>

STATE OF NEW MEXICO
Eddy County
Schedule of Deposit and Investment Accounts
June 30, 2016

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		-	-	-	-
CD#598047AX6		-	-	-	-
CD#06062QDA9		-	-	-	-
CD#78658QRU9		-	-	-	-
CD#20033ANJ1		-	-	-	-
CD#55266CPF7		-	-	-	-
CD#004000AC9		-	-	-	-
CD#30246ADX3		-	-	-	-
CD#33717WAA2		-	-	-	-
CD#33583CSV2		-	-	-	-
CD#02006LVC4		-	-	-	-
CD#08883AAW2		-	-	-	-
CD#412022BN4		-	-	-	-
CD#740367EL7		-	-	-	-
CD#204161AA1		-	-	-	-
CD#619165GM9		-	-	-	-
CD#27113PAS0		-	-	-	-
CD#38148JW56		-	-	-	-
CD#320844PS6		-	-	-	-
CD#747133CC8		-	-	-	-
CD#856283ZH2		-	-	-	-
CD#94789PBT0		-	-	-	-
CD#05580ADB7		-	-	-	-
CD#02587DF37		-	-	-	-
CD#14042RBL4		-	-	-	-
CD#140420XD7		-	-	-	-
CD#254672VW5		-	-	-	-
FFCB#3133ECP24		-	-	-	-
FFCB#3133ECA79		-	-	-	-
FFCB#3133ECN59		-	-	-	-
FFCB#3133ECAM6		-	-	-	-
FFCB#3133EA5K0		-	-	-	-
FFCB#3133ECAD6		-	-	-	-
FHLB#313383C58		-	-	-	-
FHLB#313381ER2		-	-	-	-
FHLMC#3134G7T76		-	-	-	-
FNMA#3135G0XT5		-	-	-	-
FNMA#3136G1KD0		-	-	-	-
FNMA#3136G15R6		-	-	-	-
FNMA#3135G0TP8		-	-	-	-
Total Investments		-	-	-	-
Total Cash and Investments		<u>\$ 14,213,330</u>	<u>\$ 6,740,765</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
-	245,000	-	-	245,000
-	245,109	-	-	245,109
-	245,000	-	-	245,000
-	245,247	-	-	245,247
-	245,429	-	-	245,429
-	245,304	-	-	245,304
-	245,017	-	-	245,017
-	245,007	-	-	245,007
-	246,093	-	-	246,093
-	248,491	-	-	248,491
-	248,521	-	-	248,521
-	248,521	-	-	248,521
-	248,579	-	-	248,579
-	245,461	-	-	245,461
-	248,523	-	-	248,523
-	250,187	-	-	250,187
-	251,468	-	-	251,468
-	251,546	-	-	251,546
-	251,635	-	-	251,635
-	251,150	-	-	251,150
-	245,897	-	-	245,897
-	253,533	-	-	253,533
-	253,519	-	-	253,519
-	253,519	-	-	253,519
-	253,519	-	-	253,519
-	253,528	-	-	253,528
-	500,000	-	-	500,000
-	500,010	-	-	500,010
-	950,010	-	-	950,010
-	500,015	-	-	500,015
-	500,015	-	-	500,015
-	315,006	-	-	315,006
-	500,420	-	-	500,420
-	1,000,280	-	-	1,000,280
-	500,150	-	-	500,150
-	498,750	-	-	498,750
-	500,060	-	-	500,060
-	1,300,286	-	-	1,300,286
-	1,000,150	-	-	1,000,150
-	15,029,955	-	2,000,000	17,029,955
<u>\$ 9,333,844</u>	<u>\$ 60,935,250</u>	<u>\$ 16,000,000</u>	<u>\$ 3,000,000</u>	\$ 110,723,189
Petty cash				1,650
Less: agency funds cash per Exhibit D				(5,266,976)
Total cash and short-term investments per Exhibit A-1				<u>\$ 105,457,863</u>

STATE OF NEW MEXICO

Schedule III

Eddy County

Summary Schedule of Tax Roll Reconciliation - Property Taxes Receivable

June 30, 2016

Property taxes receivable, beginning of year	\$	5,206,096
Changes to tax roll:		
Net taxes charged to Treasurer for fiscal year		45,883,768
Adjustments:		
Increases in taxes receivables		255,328
Decrease in taxes receivables		<u>(2,173,432)</u>
Total taxes charged to Treasurer for fiscal year		<u>43,965,664</u>
Total receivables prior to collections		49,171,760
Collections for fiscal year ended June 30, 2016		<u>(44,885,734)</u>
Property taxes receivable, end of year	\$	<u><u>4,286,026</u></u>
Property taxes receivable by years:		
2006	\$	95
2007		73
2008		93
2009		126
2010		368
2011		510,669
2012		450,170
2013		434,684
2014		762,833
2015		<u>2,126,915</u>
Total taxes receivable	\$	<u><u>4,286,026</u></u>
Less: Trust and agency taxes receivable		<u>2,800,160</u>
Taxes receivable	\$	<u><u>1,485,866</u></u>

See accompanying independent auditors' report

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	2,583,668.25	10,204.39	(2,109.25)	2,591,763.39	2,470,234.50	2,470,234.50
2014	2,545,831.31	22,109.80	(141,371.38)	2,426,569.73	48,354.52	2,376,969.46
2013	2,272,894.90	97,547.60	(3,834.92)	2,366,607.58	11,359.65	2,332,243.99
2012	2,186,962.51	33,442.58	(7,764.68)	2,212,640.41	375.67	2,177,784.77
2011	1,954,100.22	31,167.89	(6,348.14)	1,978,919.97	30.89	1,939,410.36
2010	2,050,062.24	40,490.59	(15,275.18)	2,075,277.65	4.94	2,075,254.01
2009	1,446,422.23	67,874.16	(25,634.39)	1,488,662.00	-	1,488,654.80
2008	1,352,401.94	30,417.05	(33,585.60)	1,349,233.39	-	1,349,228.21
2007	1,208,382.53	22,811.20	(35,124.61)	1,196,069.12	-	1,196,065.51
2006	1,160,430.25	8,716.39	(20,544.34)	1,148,602.30	-	1,148,595.64
Total St of NM	18,761,156.38	364,781.65	(291,592.49)	18,834,345.54	2,530,360.17	18,554,441.25

County Operation

2015	13,341,924.43	56,147.04	(11,344.78)	13,386,726.69	12,765,869.23	12,765,869.23
2014	13,268,247.77	121,875.92	(779,265.80)	12,610,857.89	237,067.28	12,349,619.58
2013	11,936,725.96	537,928.10	(20,960.33)	12,453,693.73	55,002.63	12,264,870.71
2012	11,571,873.99	184,076.34	(37,311.26)	11,718,639.07	1,809.39	11,521,462.41
2011	10,289,054.16	171,418.59	(34,142.12)	10,426,330.63	149.44	10,208,809.51
2010	9,647,933.34	198,549.09	(74,392.80)	9,772,089.63	21.25	9,771,976.60
2009	9,162,998.11	442,542.89	(166,851.54)	9,438,689.46	-	9,438,644.75
2008	7,853,638.02	186,963.67	(205,771.82)	7,834,829.87	-	7,834,798.96
2007	7,099,664.64	140,033.59	(214,901.29)	7,024,796.94	-	7,024,774.17
2006	6,450,866.31	50,563.87	(119,190.32)	6,382,239.86	-	6,382,201.84
Total Eddy Cty	100,622,926.73	2,090,099.10	(1,664,132.06)	101,048,893.77	13,059,919.22	99,563,027.76

Municipal

2015	2,616,927.61	300.58	(7,694.95)	2,609,533.24	2,491,404.65	2,491,404.65
2014	3,186,866.80	10,401.21	(1,016.80)	3,196,251.21	92,261.47	3,157,329.15
2013	3,095,299.01	19,252.03	(11,450.58)	3,103,100.46	28,166.18	3,100,235.39
2012	3,027,066.16	1,640.60	(57,075.54)	2,971,631.22	1,201.25	2,970,503.53
2011	2,819,597.19	35,469.96	(23,567.01)	2,831,500.14	67.22	2,831,212.99
2010	2,665,212.07	38,040.22	(4,327.44)	2,698,924.85	19.32	2,698,861.82
2009	2,471,320.56	71,618.76	(7,110.11)	2,535,829.21	-	2,535,829.17
2008	2,351,459.11	26,014.32	(33,895.17)	2,343,578.26	-	2,343,578.33
2007	2,205,951.65	16,226.93	(41,932.53)	2,180,246.05	-	2,180,246.08
2006	2,012,950.04	10,072.46	(30,728.15)	1,992,294.35	-	1,992,294.37
Total Municipal	26,452,650.20	229,037.07	(218,798.28)	26,462,888.99	2,613,120.09	26,301,495.48

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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24,702.35	24,702.35	-	-	2,445,532.15	2,445,532.15	121,528.89
483.55	23,769.69	-	-	47,870.97	2,353,199.77	49,600.27
113.60	23,322.44	-	-	11,246.05	2,308,921.55	34,363.59
3.76	21,777.85	-	-	371.91	2,156,006.92	34,855.64
0.31	19,394.10	-	-	30.58	1,920,016.26	39,509.61
0.05	20,752.54	-	-	4.89	2,054,501.47	23.64
-	14,886.55	-	-	-	1,473,768.25	7.20
-	13,492.28	-	-	-	1,335,735.93	5.18
-	11,960.66	-	-	-	1,184,104.85	3.61
-	11,485.96	-	-	-	1,137,109.68	6.66
25,303.62	185,544.42	-	-	2,505,056.55	18,368,896.83	279,904.29

127,658.69	127,658.69	-	-	12,638,210.54	12,638,210.54	620,857.46
2,370.67	123,496.20	-	-	234,696.61	12,226,123.38	261,238.31
550.03	122,648.71	-	-	54,452.60	12,142,222.00	188,823.02
18.09	115,214.62	-	-	1,791.30	11,406,247.79	197,176.66
1.49	102,088.10	-	-	147.95	10,106,721.41	217,521.12
0.21	97,719.77	-	-	21.04	9,674,256.83	113.03
-	94,386.45	-	-	-	9,344,258.30	44.71
-	78,347.99	-	-	-	7,756,450.97	30.91
-	70,247.74	-	-	-	6,954,526.43	22.77
-	63,822.02	-	-	-	6,318,379.82	38.02
130,599.18	995,630.29	-	-	12,929,320.04	98,567,397.47	1,485,866.01

24,914.05	24,914.05	-	-	2,466,490.60	2,466,490.60	118,128.59
922.61	31,573.29	-	-	91,338.86	3,125,755.86	38,922.06
281.66	31,002.35	-	-	27,884.52	3,069,233.04	2,865.07
12.01	29,705.04	-	-	1,189.24	2,940,798.49	1,127.69
0.67	28,312.13	-	-	66.55	2,802,900.86	287.15
0.19	26,988.62	-	-	19.13	2,671,873.20	63.03
-	25,358.29	-	-	-	2,510,470.88	0.04
-	23,435.78	-	-	-	2,320,142.55	(0.07)
-	21,802.46	-	-	-	2,158,443.62	(0.03)
-	19,922.94	-	-	-	1,972,371.43	(0.02)
26,131.19	263,014.95	-	-	2,586,988.90	26,038,480.53	161,393.51

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	878,030.48	3,731.37	(750.12)	881,011.73	842,102.26	842,102.26
2014	869,548.73	8,041.49	(51,990.12)	825,600.10	15,526.16	812,737.10
2013	786,456.10	35,797.24	(1,387.50)	820,865.84	3,581.46	808,285.53
2012	765,351.17	12,265.96	(2,482.46)	775,134.67	117.46	761,989.61
2011	680,604.67	11,430.97	(2,265.72)	689,769.92	9.71	675,261.40
2010	637,432.87	13,232.15	(4,950.63)	645,714.39	1.38	645,707.07
2009	605,378.72	29,503.99	(11,120.05)	623,762.66	-	623,759.71
2008	518,601.88	12,461.52	(13,716.09)	517,347.31	-	517,345.29
2007	468,489.62	9,325.12	(14,304.47)	463,510.27	-	463,508.88
2006	425,760.23	3,369.67	(7,943.12)	421,186.78	-	421,184.32
Total School Levy	6,635,654.47	139,159.48	(110,910.28)	6,663,903.67	861,338.43	6,571,881.17

School Debt

2015	5,998,830.70	12,466.62	(7,091.10)	6,004,206.22	5,603,922.48	5,603,922.48
2014	2,545,592.62	13,789.41	(220,918.35)	2,338,463.68	56,927.58	2,263,994.68
2013	959,079.21	42,907.98	(1,111.57)	1,000,875.62	4,379.28	976,357.68
2012	1,081,052.81	14,945.54	(4,816.16)	1,091,182.19	213.80	1,058,153.26
2011	1,581,221.24	19,370.18	(5,703.85)	1,594,887.57	18.15	1,534,914.79
2010	1,735,124.41	42,695.72	(27,027.80)	1,750,792.33	4.35	1,750,773.13
2009	1,200,974.41	52,793.87	(19,535.43)	1,234,232.85	-	1,234,227.78
2008	1,287,078.99	38,362.72	(32,247.05)	1,293,194.66	-	1,293,190.82
2007	1,083,406.59	24,248.97	(29,562.69)	1,078,092.87	-	1,078,090.70
2006	947,387.07	6,140.64	(9,532.00)	943,995.71	-	943,991.79
Total for School Debt	18,419,748.05	267,721.65	(357,546.00)	18,329,923.70	5,665,465.64	17,737,617.11

School Capt Imrov

2015	3,711,258.85	14,948.50	(3,061.35)	3,723,146.00	3,549,859.60	3,549,859.60
2014	3,680,560.99	32,170.88	(207,871.74)	3,504,860.13	69,250.08	3,432,645.23
2013	3,324,712.20	143,171.81	(5,604.01)	3,462,280.00	16,642.92	3,411,750.56
2012	1,293,606.62	20,882.82	(764.82)	1,313,724.62	162.93	1,304,372.71
2011	2,820,851.10	45,764.67	(9,258.60)	2,857,357.17	43.18	2,799,344.46
2010	2,646,435.85	52,955.58	(19,948.86)	2,679,442.57	6.22	2,679,411.77
2009	2,514,825.02	118,041.71	(44,580.49)	2,588,286.24	-	2,588,273.60
2008	2,163,845.16	49,898.33	(54,968.31)	2,158,775.18	-	2,158,766.69
2007	1,977,384.26	37,379.75	(57,555.24)	1,957,208.77	-	1,957,202.54
2006	1,798,145.85	13,506.47	(31,834.50)	1,779,817.82	-	1,779,807.39
Total for School Capt	25,931,625.90	528,720.52	(435,447.92)	26,024,898.50	3,635,964.93	25,661,434.55

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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8,421.02	8,421.02	-	-	833,681.24	833,681.24	38,909.47
155.26	8,127.37	-	-	15,370.90	804,609.73	12,863.00
35.81	8,082.86	-	-	3,545.65	800,202.67	12,580.31
1.17	7,619.90	-	-	116.29	754,369.71	13,145.06
0.10	6,752.61	-	-	9.61	668,508.79	14,508.52
0.01	6,457.07	-	-	1.37	639,250.00	7.32
-	6,237.60	-	-	-	617,522.11	2.95
-	5,173.45	-	-	-	512,171.84	2.02
-	4,635.09	-	-	-	458,873.79	1.39
-	4,211.84	-	-	-	416,972.48	2.46
8,613.37	65,718.81	-	-	852,725.06	6,506,162.36	92,022.50

56,039.22	56,039.22	-	-	5,547,883.26	5,547,883.26	400,283.74
569.28	22,639.95	-	-	56,358.30	2,241,354.73	74,469.00
43.79	9,763.58	-	-	4,335.49	966,594.10	24,517.94
2.14	10,581.53	-	-	211.66	1,047,571.73	33,028.93
0.18	15,349.15	-	-	17.97	1,519,565.64	59,972.78
0.04	17,507.73	-	-	4.31	1,733,265.40	19.20
-	12,342.28	-	-	-	1,221,885.50	5.07
-	12,931.91	-	-	-	1,280,258.91	3.84
-	10,780.91	-	-	-	1,067,309.79	2.17
-	9,439.92	-	-	-	934,551.87	3.92
56,654.65	177,376.18	-	-	5,608,810.99	17,560,240.93	592,306.59

35,498.60	35,498.60	-	-	3,514,361.00	3,514,361.00	173,286.40
692.50	34,326.45	-	-	68,557.58	3,398,318.78	72,214.90
166.43	34,117.51	-	-	16,476.49	3,377,633.05	50,529.44
1.63	13,043.73	-	-	161.30	1,291,328.98	9,351.91
0.43	27,993.44	-	-	42.75	2,771,351.02	58,012.71
0.06	26,794.12	-	-	6.16	2,652,617.65	30.80
-	25,882.74	-	-	-	2,562,390.86	12.64
-	21,587.67	-	-	-	2,137,179.02	8.49
-	19,572.03	-	-	-	1,937,630.51	6.23
-	17,798.07	-	-	-	1,762,009.32	10.43
36,359.65	256,614.36	-	-	3,599,605.28	25,404,820.19	363,463.95

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	5,847,662.21	29,861.90	(3,605.86)	5,873,918.25	5,680,181.42	5,680,181.42
2014	5,688,167.17	61,638.32	(208,616.05)	5,541,189.44	94,702.33	5,466,484.45
2013	4,926,391.73	171,893.01	(9,311.31)	5,088,973.43	23,333.82	5,047,058.26
2012	4,940,341.96	79,457.38	(11,048.16)	5,008,751.18	761.14	4,965,122.09
2011	4,169,164.01	84,496.02	(11,200.67)	4,242,459.36	82.77	4,198,984.64
2010	3,814,284.19	80,083.07	(21,377.22)	3,872,990.04	6.46	3,872,952.31
2009	3,578,146.78	191,216.33	(75,244.78)	3,694,118.33	-	3,694,098.23
2008	3,051,341.19	49,018.55	(85,552.57)	3,014,807.17	-	3,014,791.76
2007	2,810,487.02	40,678.64	(90,507.08)	2,760,658.58	-	2,760,645.54
2006	2,570,151.88	22,512.78	(69,540.87)	2,523,123.79	-	2,523,104.08
Total School SB-33	41,396,138.14	810,856.00	(586,004.57)	41,620,989.57	5,799,067.94	41,223,422.78

School Ed Tech

2015	1,425,710.60	2,956.56	(1,688.62)	1,426,978.54	1,332,145.60	1,332,145.60
2014	2,158,767.91	11,507.76	(194,372.71)	1,975,902.96	48,491.93	1,917,544.34
2013	656,695.32	40,526.17	(1,031.23)	696,190.26	3,817.90	680,252.12
2012	2,248,720.28	32,940.98	(10,793.35)	2,270,867.91	454.54	2,218,618.61
2011	17,480.57	265.87	(6.95)	17,739.49	-	14,294.08
2010	20,185.19	1,258.89	(1,242.73)	20,201.35	-	20,201.32
2009	8,328.94	748.01	(337.40)	8,739.55	-	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	6,604,587.31	93,438.89	(212,576.96)	6,485,449.24	1,384,909.97	6,260,624.78

College Levy

2015	3,151,041.14	6,572.86	(3,978.79)	3,153,635.21	2,954,986.43	2,954,986.43
2014	3,267,755.12	17,935.36	(310,699.01)	2,974,991.47	71,382.99	2,888,886.39
2013	2,528,024.61	185,025.75	(4,655.39)	2,708,394.97	15,902.53	2,647,167.97
2012	2,835,980.10	42,419.61	(13,900.28)	2,864,499.43	556.63	2,799,609.63
2011	2,461,903.74	18,439.37	(11,606.63)	2,468,736.48	21.02	2,403,549.00
2010	2,308,967.40	33,248.47	(18,424.53)	2,323,791.34	9.33	2,323,754.20
2009	2,351,809.62	75,819.50	(23,985.35)	2,403,643.77	-	2,403,633.96
2008	1,930,297.54	63,504.99	(30,286.84)	1,963,515.69	-	1,963,512.06
2007	569,318.21	14,159.75	(11,468.05)	572,009.91	-	572,009.98
2006	516,957.76	3,002.46	(282.02)	519,678.20	-	519,676.90
Total College Levy	21,922,055.24	460,128.12	(429,286.89)	21,952,896.47	3,042,858.93	21,476,786.52

College Debt Service

2015	553,939.26	1,106.34	(678.27)	554,367.33	519,506.71	519,506.71
2011	334,394.91	2,461.89	(1,558.33)	335,298.47	2.95	326,605.85
2010	312,062.63	4,433.26	(2,463.22)	314,032.67	1.29	314,027.62
2009	313,573.36	10,109.29	(3,198.05)	320,484.60	-	320,483.22
2008	257,740.47	8,467.42	(4,038.64)	262,169.25	-	262,168.81
Total College Debt	1,771,710.63	26,578.20	(11,936.51)	1,786,352.32	519,510.95	1,742,792.21

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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56,801.81	56,801.81	-	-	5,623,379.61	5,623,379.61	193,736.83
947.02	54,664.84	-	-	93,755.31	5,411,819.61	74,704.99
233.34	50,470.58	-	-	23,100.48	4,996,587.68	41,915.17
7.61	49,651.22	-	-	753.53	4,915,470.87	43,629.09
0.83	41,989.85	-	-	81.94	4,156,994.79	43,474.72
0.06	38,729.52	-	-	6.40	3,834,222.79	37.73
-	36,940.98	-	-	-	3,657,157.25	20.10
-	30,147.92	-	-	-	2,984,643.84	15.41
-	27,606.46	-	-	-	2,733,039.08	13.04
-	25,231.04	-	-	-	2,497,873.04	19.71
57,990.67	412,234.22	-	-	5,741,077.27	40,811,188.56	397,566.79

13,321.46	13,321.46	-	-	1,318,824.14	1,318,824.14	94,832.94
484.92	19,175.44	-	-	48,007.01	1,898,368.90	58,358.62
38.18	6,802.52	-	-	3,779.72	673,449.60	15,938.14
4.55	22,186.19	-	-	449.99	2,196,432.42	52,249.30
-	142.94	-	-	-	14,151.14	3,445.41
-	202.01	-	-	-	19,999.31	0.03
-	87.40	-	-	-	8,652.15	-
-	161.74	-	-	-	16,012.10	(0.02)
-	284.92	-	-	-	28,206.73	0.01
-	241.64	-	-	-	23,922.03	
13,849.11	62,606.26	-	-	1,371,060.86	6,198,018.52	224,824.43

-	-	-	-	2,954,986.43	2,954,986.43	198,648.78
-	-	-	-	71,382.99	2,888,886.39	86,105.08
-	-	-	-	15,902.53	2,647,167.97	61,227.00
-	-	-	-	556.63	2,799,609.63	64,889.80
-	-	-	-	21.02	2,403,549.00	65,187.48
-	-	-	-	9.33	2,323,754.20	37.14
-	-	-	-	-	2,403,633.96	9.81
-	-	-	-	-	1,963,512.06	3.63
-	-	-	-	-	572,009.98	(0.07)
-	-	-	-	-	519,676.90	1.30
-	-	-	-	3,042,858.93	21,476,786.52	476,109.95

-	-	-	-	519,506.71	519,506.71	34,860.62
-	-	-	-	2.95	326,605.85	8,692.62
-	-	-	-	1.29	314,027.62	5.05
-	-	-	-	-	320,483.22	1.38
-	-	-	-	-	262,168.81	0.44
-	-	-	-	519,510.95	1,742,792.21	43,560.11

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	1,984,213.15	13,753.78	(505.71)	1,997,461.22	1,966,655.64	1,966,655.64
2014	1,864,772.98	26,736.66	(786.31)	1,890,723.33	24,444.25	1,881,353.39
2013	1,737,142.10	26,212.35	(3,348.17)	1,760,006.28	6,698.55	1,759,431.59
2012	1,816,064.24	30,698.58	(1,060.20)	1,845,702.62	225.93	1,845,485.42
2011	1,685,508.10	48,555.23	(2,303.23)	1,731,760.10	45.89	1,731,751.10
2010	1,596,291.65	41,017.35	(6,417.05)	1,630,891.95	-	1,630,882.95
2009	1,331,889.60	93,199.94	(39,258.73)	1,385,830.81	-	1,385,821.87
2008	1,231,462.11	4,667.72	(45,663.17)	1,190,466.66	-	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	-	978,580.43
Total Hospital	15,409,057.54	304,658.19	(193,237.59)	15,520,478.14	1,998,070.26	15,479,454.26

Art Gen Hosp- Debt

2015	1,301,548.12	8,910.83	(329.50)	1,310,129.45	1,289,195.84	1,289,195.84
2014	692,066.21	9,865.49	(292.95)	701,638.75	9,158.96	698,242.36
2013	924,296.40	13,947.04	(1,781.50)	936,461.94	3,564.16	936,156.19
2012	687,766.72	11,625.91	(401.50)	698,991.13	85.56	698,908.89
2011	636,926.34	18,348.24	(870.37)	654,404.21	17.34	654,400.83
2010	972,283.06	24,983.25	(3,908.53)	993,357.78	-	993,352.22
2009	809,778.12	56,664.87	(23,869.08)	842,573.91	-	842,568.42
2008	748,591.59	2,837.45	(27,758.00)	723,671.04	-	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	-	864,413.38
Total Hospital Debt	8,678,266.66	164,653.93	(141,967.67)	8,700,952.92	1,302,021.86	8,676,197.00

Cattle

2015	54,316.58	-	-	54,316.58	53,569.17	53,569.17
2014	45,087.05	-	(49.83)	45,037.22	202.45	45,006.89
2013	43,799.52	-	(285.90)	43,513.62	23.67	43,513.62
2012	39,073.81	-	(494.77)	38,579.04	-	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
Total Cattle	400,534.82	-	(1,537.58)	398,997.24	53,795.29	398,219.50

Sheep

2015	135.65	-	-	135.65	132.98	132.98
2014	150.41	-	(2.67)	147.74	-	147.74
2013	179.71	-	(4.00)	175.71	-	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
Total Sheep	1,402.24	-	(7.12)	1,395.12	132.98	1,392.45

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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19,666.56	19,666.56	-	-	1,946,989.08	1,946,989.08	30,805.58
244.44	18,813.53	-	-	24,199.81	1,862,539.86	9,369.94
66.99	17,594.32	-	-	6,631.56	1,741,837.27	574.69
2.26	18,454.85	-	-	223.67	1,827,030.57	217.20
0.46	17,317.51	-	-	45.43	1,714,433.59	9.00
-	16,308.83	-	-	-	1,614,574.12	9.00
-	13,858.22	-	-	-	1,371,963.65	8.94
-	11,904.58	-	-	-	1,178,553.08	9.00
-	11,090.34	-	-	-	1,097,943.87	9.00
-	9,785.80	-	-	-	968,794.63	11.53
19,980.71	154,794.54	-	-	1,978,089.55	15,324,659.72	41,023.88

12,891.96	12,891.96	-	-	1,276,303.88	1,276,303.88	20,933.61
91.59	6,982.42	-	-	9,067.37	691,259.94	3,396.39
35.64	9,361.56	-	-	3,528.52	926,794.63	305.75
0.86	6,989.09	-	-	84.70	691,919.80	82.24
0.17	6,544.01	-	-	17.17	647,856.82	3.38
-	9,933.52	-	-	-	983,418.70	5.56
-	8,425.68	-	-	-	834,142.74	5.49
-	7,236.66	-	-	-	716,428.92	5.46
-	9,752.93	-	-	-	965,540.36	7.82
-	8,644.13	-	-	-	855,769.25	10.22
13,020.22	86,761.96	-	-	1,289,001.64	8,589,435.04	24,755.92

535.69	535.69	-	-	53,033.48	53,033.48	747.41
2.02	450.07	-	-	200.43	44,556.82	30.33
0.24	435.14	-	-	23.43	43,078.48	-
-	385.79	-	-	-	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	-
537.95	3,982.19	-	-	53,257.34	394,237.31	777.74

1.33	1.33	-	-	131.65	131.65	2.67
-	1.48	-	-	-	146.26	-
-	1.76	-	-	-	173.95	-
-	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	-
1.33	13.94	-	-	131.65	1,378.51	2.67

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	104.44	-	-	104.44	100.16	100.16
2014	88.86	-	-	88.86	14.01	87.19
2013	130.39	-	-	130.39	0.50	130.39
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
Total Goats	897.19	-	(1.68)	895.51	114.67	889.56

Equine

2015	1,752.46	-	(2.33)	1,750.13	1,655.38	1,655.38
2014	1,474.03	-	(23.50)	1,450.53	97.91	1,421.57
2013	1,631.36	-	(35.34)	1,596.02	3.00	1,596.02
2012	1,695.55	-	(36.34)	1,659.21	-	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
Total Equine	20,987.80	10.20	(261.14)	20,736.86	1,756.29	20,607.08

Dairy

2015	22,904.65	-	-	22,904.65	22,901.36	22,901.36
2014	16,580.74	-	-	16,580.74	100.89	16,580.74
2013	20,374.41	-	-	20,374.41	-	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	-	(2,314.49)	25,901.19	-	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
Total Dairy	231,772.53	-	(2,314.49)	229,458.04	23,002.25	229,454.75

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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1.00	1.00	-	-	99.16	99.16	4.28
0.14	0.87	-	-	13.87	86.32	1.67
0.01	1.30	-	-	0.49	129.09	-
-	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	-
1.15	8.89	-	-	113.52	880.67	5.95

16.55	16.55	-	-	1,638.83	1,638.83	94.75
0.98	14.22	-	-	96.93	1,407.35	28.96
0.03	15.96	-	-	2.97	1,580.06	-
-	16.53	-	-	-	1,636.61	6.07
-	17.86	-	-	-	1,768.57	-
-	19.16	-	-	-	1,896.34	-
-	19.09	-	-	-	1,890.21	-
-	-	-	-	-	-	-
-	42.50	-	-	-	4,207.81	-
-	44.19	-	-	-	4,375.24	-
17.56	206.06	-	-	1,738.73	20,401.02	129.78

229.01	229.01	-	-	22,672.35	22,672.35	3.29
1.01	165.81	-	-	99.88	16,414.93	-
-	203.74	-	-	-	20,170.67	-
-	220.84	-	-	-	21,863.50	-
-	194.41	-	-	-	19,246.96	-
-	187.46	-	-	-	18,558.17	-
-	259.01	-	-	-	25,642.18	-
-	285.38	-	-	-	28,252.40	-
-	279.21	-	-	-	27,642.18	-
-	269.67	-	-	-	26,696.87	-
230.02	2,294.54	-	-	22,772.23	227,160.21	3.29

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	11,375.07	-	(14.63)	11,360.44	10,101.81	10,101.81
2014	11,227.50	-	-	11,227.50	586.00	10,671.37
2013	11,157.14	-	-	11,157.14	396.72	11,146.80
2012	10,892.69	-	-	10,892.69	-	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
Total Hack Draw	97,848.71	-	(30.68)	97,818.03	11,084.53	95,983.53

PCVD

2015	1,705,752.92	6,103.79	(686.56)	1,711,170.15	1,671,229.51	1,671,229.51
2014	1,657,599.74	9,757.27	(1,668.06)	1,665,688.95	26,708.92	1,653,617.52
2013	801,321.69	23.30	(93.62)	801,251.37	4,894.71	800,878.11
2012	783,241.73	129.08	(0.90)	783,369.91	170.36	783,263.77
2011	743,707.97	12,267.48	(1,081.63)	754,893.82	36.03	754,887.82
2010	702,084.15	14,532.67	(136.64)	716,480.18	-	716,474.18
2009	554,580.92	41,114.01	(4,974.36)	590,720.57	-	590,714.57
2008	356,033.05	177,141.35	(28,216.62)	504,957.78	-	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
Total PCVD	8,109,954.23	261,215.79	(66,512.80)	8,304,657.22	1,703,039.53	8,252,129.78

EDFD

2015	54,157.57	218.05	(24.53)	54,351.09	53,207.38	53,207.38
2014	53,325.52	353.70	(60.46)	53,618.76	727.33	53,251.56
2013	53,045.68	1.73	(6.96)	53,040.45	275.31	53,017.39
2012	52,045.10	9.68	-	52,054.78	12.53	52,047.15
2011	49,474.22	920.06	(62.81)	50,331.47	2.37	50,331.47
2010	77,996.18	1,816.59	(10.99)	79,801.78	-	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
Total EDFD	948,971.43	30,715.61	(26,504.75)	953,182.29	54,224.92	951,640.69

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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101.02	101.02	404.07	404.07	9,596.72	9,596.72	1,258.63
5.86	106.71	23.44	426.85	556.70	10,137.81	556.13
3.97	111.47	15.87	445.87	376.88	10,589.46	10.34
-	108.83	-	435.33	-	10,339.13	9.40
-	102.52	-	410.08	-	9,739.52	-
-	99.80	-	399.18	-	9,480.63	-
-	95.87	-	383.48	-	9,107.59	-
-	90.17	-	360.69	-	8,566.46	-
-	73.10	-	292.39	-	6,944.28	-
-	70.35	-	281.38	-	6,682.77	-
110.85	959.84	443.38	3,839.32	10,530.30	91,184.37	1,834.50

16,712.30	16,712.30	-	-	1,654,517.21	1,654,517.21	39,940.64
267.09	16,536.18	-	-	26,441.83	1,637,081.34	12,071.43
48.95	8,008.78	-	-	4,845.76	792,869.33	373.26
1.70	7,832.64	-	-	168.66	775,431.13	106.14
0.36	7,548.88	-	-	35.67	747,338.94	6.00
-	7,164.74	-	-	-	709,309.44	6.00
-	5,907.15	-	-	-	584,807.42	6.00
-	5,049.52	-	-	-	499,902.29	5.97
-	4,693.23	-	-	-	464,629.64	6.00
-	3,067.90	-	-	-	303,721.72	6.00
17,030.40	82,521.32	-	-	1,686,009.13	8,169,608.46	52,527.44

532.07	532.07	-	-	52,675.31	52,675.31	1,143.71
7.27	532.52	-	-	720.06	52,719.04	367.20
2.75	530.17	-	-	272.56	52,487.22	23.06
0.13	520.47	-	-	12.40	51,526.68	7.63
0.02	503.31	-	-	2.35	49,828.16	-
-	798.02	-	-	-	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	-
542.24	9,516.40	-	-	53,682.68	942,124.29	1,541.60

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	99,903.93	-	-	99,903.93	96,630.98	96,630.98
2014	94,357.78	-	-	94,357.78	3,853.60	93,554.47
2013	84,670.11	-	-	84,670.11	806.99	84,596.14
2012	81,363.92	-	(0.68)	81,363.24	-	81,363.24
2011	77,732.39	-	(80.82)	77,651.57	-	77,651.57
2010	72,043.07	-	(7.64)	72,035.43	-	72,035.43
2009	69,419.19	-	(97.23)	69,321.96	-	69,321.96
2008	61,808.34	-	(478.78)	61,329.56	-	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
Total Cottonwood	750,440.27	-	(666.51)	749,773.76	101,291.57	745,623.53

Cbad SWCD

2015	381,794.47	-	(609.17)	381,185.30	362,083.40	362,083.40
2014	352,781.55	-	(55.47)	352,726.08	12,853.98	347,351.76
2013	332,591.38	-	(0.21)	332,591.17	3,927.64	332,235.76
2012	309,794.41	7.89	(101.32)	309,700.98	140.66	309,618.63
2011	296,998.39	7.57	(2,199.12)	294,806.84	6.57	294,771.47
2010	279,124.20	-	(179.37)	278,944.83	2.26	278,936.06
2009	264,722.21	-	(675.04)	264,047.17	-	264,047.15
2008	251,352.79	42.00	(241.35)	251,153.44	-	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
Total Cbad SW	2,941,792.21	82.28	(4,497.53)	2,937,376.96	379,014.51	2,912,417.85

Cen Val SWCD

2015	59,565.82	-	(73.22)	59,492.60	57,490.74	57,490.74
2014	107,099.92	260.03	(417.02)	106,942.93	2,900.69	106,005.81
2013	49,999.28	-	-	49,999.28	429.44	49,957.69
2012	45,682.80	-	(0.22)	45,682.58	5.82	45,679.41
2011	41,104.72	-	(13.47)	41,091.25	1.13	41,089.75
2010	38,715.99	-	(12.16)	38,703.83	-	38,702.33
2009	37,152.16	20.68	(1,215.83)	35,957.01	-	35,955.51
2008	33,357.03	-	(79.96)	33,277.07	-	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
Total CVSWCD	468,869.02	317.42	(1,820.07)	467,366.37	60,827.82	464,373.63

See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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966.31	966.31	3,865.24	3,865.24	91,799.43	91,799.43	3,272.95
38.54	935.54	154.14	3,742.18	3,660.92	88,876.75	803.31
8.07	845.96	32.28	3,383.85	766.64	80,366.33	73.97
-	813.63	-	3,254.53	-	77,295.08	-
-	776.52	-	3,106.06	-	73,768.99	-
-	720.35	-	2,881.42	-	68,433.66	-
-	693.22	-	2,772.88	-	65,855.86	-
-	613.30	-	2,453.18	-	58,263.08	-
-	565.25	-	2,261.00	-	53,698.86	-
-	526.15	-	2,104.60	-	49,984.32	-
1,012.92	7,456.23	4,051.66	29,824.94	96,226.99	708,342.36	4,150.23

3,620.83	3,620.83	14,483.34	14,483.34	343,979.23	343,979.23	19,101.90
128.54	3,473.52	514.16	13,894.07	12,211.28	329,984.17	5,374.32
39.28	3,322.36	157.11	13,289.43	3,731.25	315,623.97	355.41
1.41	3,096.19	5.63	12,384.75	133.62	294,137.69	82.35
0.07	2,947.71	0.26	11,790.86	6.24	280,032.90	35.37
0.02	2,789.36	0.09	11,157.44	2.15	264,989.26	8.77
-	2,640.47	-	10,561.89	-	250,844.79	0.02
-	2,511.53	-	10,046.14	-	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
3,790.15	29,124.17	15,160.59	116,496.73	360,063.77	2,766,796.95	24,959.11

574.91	574.91	2,299.63	2,299.63	54,616.20	54,616.20	2,001.86
29.01	1,060.06	116.03	4,240.23	2,755.65	100,705.52	937.12
4.29	499.58	17.18	1,998.31	407.97	47,459.80	41.59
0.06	456.79	0.23	1,827.18	5.53	43,395.44	3.17
0.01	410.90	0.05	1,643.59	1.07	39,035.26	1.50
-	387.02	-	1,548.09	-	36,767.22	1.50
-	359.56	-	1,438.22	-	34,157.73	1.50
-	332.76	-	1,331.02	-	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
608.28	4,643.75	2,433.12	18,574.94	57,786.42	441,154.94	2,992.74

STATE OF NEW MEXICO
 Eddy County
 Treasurer's Property Tax Schedule
 June 30, 2016

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

2015	4,746.26	-	-	4,746.26	4,585.40	4,585.40
2014	2,341.20	-	-	2,341.20	91.77	2,330.35
2013	4,316.06	-	-	4,316.06	16.18	4,306.19
2012	4,045.43	-	-	4,045.43	0.56	4,042.93
2011	3,941.74	-	(2.68)	3,939.06	-	3,939.06
2010	3,729.07	-	-	3,729.07	-	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
Total Penasco	36,528.78	-	(23.14)	36,505.64	4,693.91	36,321.56

Non-Render

2015	92,503.61	8.03	(8,708.24)	83,803.40	71,433.21	71,433.21
2014	311,140.38	552.36	(221,420.84)	90,271.90	8,435.32	88,863.02
2013	115,318.34	8,059.73	(4,467.39)	118,910.68	228.80	118,754.19
2012	85,881.48	-	(2,059.30)	83,822.18	50.42	83,623.79
2011	41,976.59	4,072.91	(1,924.63)	44,124.87	-	44,123.32
2010	32,091.68	9,604.86	(6,455.91)	35,240.63	-	35,240.63
2009	38,215.35	10,843.06	(8,051.20)	41,007.21	-	41,007.21
2008	35,003.46	14,126.60	(10,038.51)	39,091.55	-	39,090.52
2007	30,309.63	10,889.24	(9,759.59)	31,439.28	-	31,439.28
2006	28,262.05	1,762.97	(264.57)	29,760.45	-	29,759.57
Total Non-Rend	810,702.57	59,919.76	(273,150.18)	597,472.15	80,147.75	583,334.74

2012	0.50	Receivable difference in Triadic 10yr program
Adjustment 2009	201.15	Tax roll beginning difference from Triadic 10yr program
2006	(18.51)	Receivable difference in Triadic 10yr program

Total Levied 15	45,883,768.23	166,184.30	(52,278.71)	45,997,673.82	43,351,679.13	43,351,679.13
Total Levied 14	42,421,432.29	346,995.66	(2,340,899.07)	40,427,528.88	824,140.42	39,664,696.12
Total Levied 13	34,666,252.61	1,322,293.84	(69,369.93)	35,919,176.52	183,452.04	35,484,492.41
Total Levied 12	33,890,877.92	465,649.29	(150,790.71)	34,205,736.50	525,851.36	34,274,645.47
Total Levied 11	30,773,875.97	504,456.90	(114,282.43)	31,164,050.44	534.66	30,653,381.52
Total Levied 10	29,675,216.62	596,941.76	(206,898.65)	30,065,259.73	76.80	30,064,891.93
Total Levied 09	26,900,245.78	1,267,237.74	(458,732.93)	27,708,750.59	-	27,708,624.74
Total Levied 08	23,614,719.13	687,518.62	(611,631.08)	23,690,606.67	-	23,690,513.86
Total Levied 07	20,877,889.41	334,028.90	(647,438.74)	20,564,479.57	-	20,564,406.11
Total Levied 06	18,721,983.08	140,786.85	(378,442.64)	18,484,327.29	-	18,484,232.23

Grand Total	307,426,261.04	5,832,093.86	(5,030,764.89)	308,227,590.01	44,885,734.41	303,941,563.52
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See accompanying independent auditors' report

1% Re-appraisal Collect in Current Year	1% Re-appraisal Collected To Date	4% Admin. Fees Collected in Current Year	4% Admin. Fees Collected To Date	Distributed in Current Fiscal Year	Distributed To-Date	Curr. Receivable at Year End
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45.85	45.85	183.42	183.42	4,356.13	4,356.13	160.86
0.92	23.30	3.67	93.21	87.18	2,213.84	10.85
0.16	43.06	0.65	172.25	15.37	4,090.88	9.87
0.01	40.43	0.02	161.72	0.53	3,840.78	2.50
-	39.39	-	157.56	-	3,742.11	-
-	37.29	-	149.16	-	3,542.62	-
-	36.14	-	144.58	-	3,433.76	-
-	33.66	-	134.66	-	3,198.10	-
-	32.51	-	130.05	-	3,088.77	-
-	31.56	-	126.25	-	2,998.52	-
46.94	363.19	187.76	1,452.86	4,459.21	34,505.51	184.08

-	-	-	-	71,433.21	71,433.21	12,370.19
-	-	-	-	8,435.32	88,863.02	1,408.88
-	-	-	-	228.80	118,754.19	156.49
-	-	-	-	50.42	83,623.79	198.39
-	-	-	-	-	44,123.32	1.55
-	-	-	-	-	35,240.63	-
-	-	-	-	-	41,007.21	-
-	-	-	-	-	39,090.52	1.03
-	-	-	-	-	31,439.28	-
-	-	-	-	-	29,759.57	0.88
-	-	-	-	80,147.75	583,334.74	14,137.41

403,252.59	403,252.59	21,235.70	21,235.70	42,927,190.84	42,927,190.84	2,645,994.69
7,443.22	366,869.46	811.44	22,396.54	815,885.76	39,275,430.12	762,832.76
1,673.22	327,185.71	223.09	19,289.71	181,555.73	35,138,016.99	434,684.11
57.39	308,719.05	5.88	18,063.51	525,788.09	33,947,862.91	(68,908.97)
5.10	278,791.03	0.31	17,108.15	529.25	30,357,482.34	510,668.92
0.64	273,918.70	0.09	16,135.29	76.07	29,774,837.94	367.80
-	249,435.00	-	15,301.05	-	27,443,888.69	125.85
-	214,257.43	-	14,325.69	-	23,461,930.74	92.81
-	199,609.58	-	13,712.16	-	20,351,084.37	73.46
-	179,347.96	-	12,620.99	-	18,292,263.28	95.06

412,432.16	2,801,386.51	22,276.51	170,188.79	44,451,025.74	300,969,988.22	4,286,026.49
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STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2016

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	\$ 1,995,906	Eddy County	Eddy County	Both
23-Feb-11	Indefinite	60% County/40% City of Artesia	1,828,604	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, 2016

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
24-Jun-14	30-Jun-14	16,918	-	Eddy County	Eddy County	Each individual governmental agency
01-Jul-14	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, 2016

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

STATE OF NEW MEXICO
Eddy County
Schedule of Joint Powers Agreements and
Memorandums of Understanding
June 30, 2016

Participants	Responsible Party	Description
MOU between Eddy County and City of Carlsbad	All Entities	Repair a section of Canal Street in proportion to the length of the road within their respective jurisdictions.
MOU between Eddy County and City of Carlsbad	All Entities	Reconstruction of Standpipe Road from Lea Street to Radio Blvd. in cooperation with the City of Carlsbad.
MOU between Eddy County and DFA/LGD/DWI	All Entities	Assures compliance with federal confidentiality requirements of alcohol and drug abuse patient records.
MOU between Eddy County and City of Carlsbad	All Entities	County allows the City of Carlsbad use of the Premises (Loop Road Tower and Site Area) for the placement, operation and maintenance of the Equipment.
MOA between Eddy County and City of Artesia	All Entities	Memorialize the discussions and agreements reached between the parties for the installation of an 8" sewer line with 6" stub-outs on York Street from West Avenue to Main Street. The 8" line will then continue by being bored under Main Street and tying into the City of Artesia's sewer system on the south side of Main Street. The MOA addresses the rights, responsibilities and obligations of the respective parties.
Mutual Assistance Agreement between Eddy County and Reeves County	All Entities	Eddy County and Reeves County will provide each other with support during extreme emergencies.
Mutual Assistance Agreement between Eddy County and Hudspeth County	All Entities	Eddy County and Hudspeth County will provide each other with support during extreme emergencies.
MOU between Eddy County and FLETC and City of Artesia	All Entities	Provision for common radio communication frequency to the City of Artesia's Police Dept., City of Artesia's Fire/Emergency Medical Services (EMS) Department, Eddy County Sheriff's Department, Eddy County, NM and the FLETC Office of Artesia Operations' Security Force.
MOU between Eddy County and Bureau of Land Management Carlsbad Field Office	All Entities	Establish an agreement regarding the procedures for the preparation of the Environmental Assessment (EA) through completion of the Decision Record (DR) and compilation of the Administrative Record (AR).

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>
26-Aug-15	12/31/2016	530,000	-	Each individual governmental agency	N/A	Each individual governmental agency
15-Sep-15	12/31/2016	900,000	-	Each individual governmental agency	N/A	Each individual governmental agency
16-Feb-16	Not Disclosed	561,839	-	Eddy County	N/A	Each individual governmental agency
16-Feb-16	2/16/2026	N/A	-	Eddy County	N/A	Each individual governmental agency
01-Apr-16	Not Disclosed	N/A	-	Each individual governmental agency	N/A	Each individual governmental agency
19-Apr-16	Perpetuity unless terminated by one of the parties.	-	-	Each individual governmental agency	N/A	Each individual governmental agency
19-Apr-16	Perpetuity unless terminated by one of the parties.	-	-	Each individual governmental agency	N/A	Each individual governmental agency
01-Apr-16	Perpetuity unless terminated by one of the parties.	-	-	Each individual governmental agency	N/A	Each individual governmental agency
07-Jun-16	Expires following completion of all projects proposed by EC unless terminated prior to expiration by	Undetermined	-	Each individual governmental agency	N/A	Each individual governmental agency

STATE OF NEW MEXICO
 Eddy County
 Schedules of Required Supplementary Information
 Schedules of Net Pension Liability
 June 30, 2016

Schedule VI
 1 of 2

**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	2016
The County's proportion of the net pension liability (asset)	1.4492%	1.5784%
The County's proportionate share of the net pension liability (asset)	11,305,315	16,093,156
The County's covered-employee payroll	10,860,933	8,630,931
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	104.09%	186.46%
Plan fiduciary net position as a percentage of the total pension liability.	81.29%	76.99%

* 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	2016
The County's proportion of the net pension liability (asset)	1.4819%	1.6499%
The County's proportionate share of the net pension liability (asset)	4,830,833	7,933,644
The County's covered-employee payroll	3,235,887	6,514,692
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	149.29%	121.78%
Plan fiduciary net position as a percentage of the total pension liability.	81.29%	76.99%

* 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 Net Pension Liability
 June 30, 2016

Schedule VI
 2 of 2

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

	2015	2016
The County's proportion of the net pension liability (asset)	0.00%	0.0511%
The County's proportionate share of the net pension liability (asset)	-	263,736
The County's covered-employee payroll	-	198,739
The County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	132.70%
Plan fiduciary net position as a percentage of the total pension liability.	81.29%	76.99%

* 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, 2016

Schedule VII
 1 of 2

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

	2015	2016
Contractually required contribution	\$ 1,257,926	\$ 824,254
Contributions in relation to the contractually required contribution	1,257,926	824,254
Contribution deficiency (excess)	\$ -	\$ -
The County's covered-employee payroll	\$ 10,860,933	\$ 8,630,931
Contributions as a percentage of covered-employee payroll	11.58%	9.55%

* 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	2016
Contractually required contribution	\$ 610,624	\$ 1,174,148
Contributions in relation to the contractually required contribution	610,624	1,174,148
Contribution deficiency (excess)	\$ -	\$ -
The County's covered-employee payroll	\$ 3,235,887	\$ 6,514,692
Contributions as a percentage of covered-employee payroll	18.87%	18.02%

* 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, 2016

Schedule VII
 2 of 2

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

	2015	2016
Contractually required contribution	\$ -	\$ 43,027
Contributions in relation to the contractually required contribution	-	43,027
Contribution deficiency (excess)	\$ -	\$ -
The County's covered-employee payroll	\$ -	\$ 198,739
Contributions as a percentage of covered-employee payroll	0.00%	21.65%

* 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, 2016

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 FY15 audit available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2015.pdf.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2015%20PERA%20Valuation%20Report_FINAL.pdf. For details about changes in the actuarial assumptions, see Appendix B on page 53 of the report.

OTHER INFORMATION

STATE OF NEW MEXICO
 Eddy County
 Schedule of Vendor Information
 June 30, 2016

RFB#/RFP# (if applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veterans' preference?	Brief Description of the Scope of Work
B-15-06	Competitive (RFP or RFB)	Correct Care Solutions, LLC Only Respondant	Winner	\$324,948.00	\$324,948.00	Murfreesboro Road, Suite 500 Nashville, TN 37217	No	No	Provide two licensed Master Social Workers for mental health services
B-15-08	Competitive (RFP or RFB)	Property Info Corporation Granicus Records Data Management	Winner	\$95,900.00	\$95,900.00	5730 NW Parkway St. 100 San Antonio, TX, 78249 Granicus 707 17th St. Denver, CO 80202 5720 Osuna RD NE Albuquerque, NM 87109	No	No	Clerk's Record Management System.
B-16-01	Competitive (RFP or RFB)	Artesia Ford Sales Only Respondant	Winner	\$257,704.00	\$257,704.00	300 N. First Street, Artesia, NM	No	No	2016 Ford Explorer PPV x 8
B-16-03	Competitive (RFP or RFB)	Total Assessment Solution Corp. Gustavason Associates	Winner	\$749,500.00	\$749,500.00	1400 West Markham St. Suite 250, Little Rock, AR Gustavason Associates, LLC 5757 Central Ave # D, Boulder, CO 80301	No	No	Oil and Gas Personal Property Audit
B-16-05	Competitive (RFP or RFB)	Penasco Valley Telecommunications Only Respondant	Winner	\$86,400.00	\$86,400.00	4011 W. Main St. Artesia, NM, 88210	No	Yes	Buried 20 Mbps leased fiber optic circuit without internet service
60-C0010-16-EM009	Emergency	Renegade Construction, LLC & Constructor's Inc.	Winner	\$135,592.33	\$135,592.33	Renegade Construction: PO Box 830, Fairacrew, NM 88033 Constructor's Inc.: 3003 S. Boyd Dr., Carlsbad, NM 88220	No	No	Operation of heavy equipment vehicles for plowing snowy roads and snow removal during Snow Storm Goliath
60-C0010-16-EM006	Emergency	Crockett Trucking, Sweatt Construction, Inc. James Hamilton Construction, BDS Enterprises Constructors, Inc. & CWBC, Inc.	Winner	\$81,309.46	\$81,309.46	Crockett Trucking, LLC PO Box 265 Artesia, NM, 88211-0265 Sweatt Construction, Inc PO Box 827, Artesia, NM 88210 James Hamilton Construction 17 S. Ridge Rd, Silver City NM, 88061 BDS Enterprises, LLC, 2510 Monte Vista St, Carlsbad, NM, 88220 Constructors, Inc., 3003 S. Boyd Dr. Carlsbad, NM, 88220 CWBC Inc 166 Pearson Rd, Lake Arthur, NM 88253	No	No	Operation of heavy equipment vehicles for plowing snowy roads and snow removal during Snow Storm Goliath

COMPLIANCE SECTION



JOHNSON, MILLER & CO., CPA'S PC

Certified Public Accountants

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**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, 2016, 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 25, 2016.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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 2016-001, FS 2016-002, FS 2016-003, FS 2016-004, AUTH 2015-001, AUTH 2016-001, AUTH 2016-002, AUTH 2016-003, AUTH 2016-004, and AUTH 2016-005.

The County's Response to Findings

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPA's PC". The signature is written in a cursive, flowing style.

Hobbs, New Mexico
October 25, 2016

FEDERAL FINANCIAL ASSISTANCE



JOHNSON, MILLER & CO., CPA'S PC

Certified Public Accountants

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**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 UNIFORM GUIDANCE**

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 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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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 the Uniform Guidance, 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.

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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPA's PC". The signature is written in a cursive style with a large, looped initial 'J'.

Hobbs, New Mexico
October 25, 2016

STATE OF NEW MEXICO
 Eddy County
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2016

Schedule VIII

Federal Grantor Program Title	Grant Number	Federal CFDA Number	State ID Number	Federal Expenditures
U.S. Department of Agriculture				
Passed through State of New Mexico				
Schools and Roads - Grants to States	Forest Reserve Title I	10.665		\$ 28,664
Schools and Roads - Grants to Counties	National Grasslands/Bankhead Jones	10.665		<u>702</u>
Total U.S. Department of Agriculture				<u>29,366</u>
U.S. Department of Interior				
Passed through State of New Mexico				
Rangeland Resource Management	FY 2015-2016	15.237		34,530
Bulletproof Vest Partnership Program	HM-HMP-0409-14-01-00	20.703		<u>11,900</u>
Total U.S. Department of Interior				<u>46,430</u>
Executive Office of the President				
Passed through Lea County				
High Intensity Drug Trafficking Areas Program	G14SN0017A, G15SN0017A & G16SN0017A	95.001		466,514
Total Executive Office of the President				<u>466,514</u>
U.S. Department of Homeland Security				
Passed through State of New Mexico				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4199-DR-NM 2014 Flooding	97.036	EO 2014-015 *	9,012,158
Edward Byrne Memorial Justice Assistance Grant	EMW-2015-EP-00066-S01	97.042		<u>2,000</u>
Total U.S. Department of Homeland Security				<u>9,014,158</u>
Total Expenditures of Federal Awards				<u>\$ 9,556,468</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, 2016

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 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

2. Sub-recipients

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

Grant Name	CDFA #	Amount
High Intensity Drug Trafficking Areas Program	95.001	466,514

STATE OF NEW MEXICO
 Eddy County
 Schedule of Findings and Questioned Costs
 June 30, 2016

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? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | | | | | | | | | | |
|---|---|------------------------|------------------------|--------|--|--|--------|---|--|--|
| 1. Internal control over major programs: | | | | | | | | | | |
| a. Material weaknesses identified? | No | | | | | | | | | |
| 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 the Uniform Guidance? | No | | | | | | | | | |
| 4. Identification of major programs: | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; text-align: center;"><u>CFDA</u></td> <td style="width: 40%;"></td> <td style="width: 30%; text-align: center;"><u>Federal Program</u></td> </tr> <tr> <td style="text-align: center;">Number</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">97.036</td> <td style="text-align: center;">Disaster Grants – Public Assistance (Presidentially Declared Disasters)</td> <td></td> </tr> </table> | <u>CFDA</u> | | <u>Federal Program</u> | Number | | | 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) | | |
| <u>CFDA</u> | | <u>Federal Program</u> | | | | | | | | |
| Number | | | | | | | | | | |
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) | | | | | | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | | | | | | |
| 6. Auditee qualified as low-risk auditee? | No | | | | | | | | | |

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

A. *Financial Statement Findings*

FS 2016-001 Unauthorized Charges to P-Card (Other Matter)

Condition: One of the nine p-card transactions tested from the fire excise and fire funds included unauthorized charges in the amount of \$32.91. The p-card holder charged \$77.91 for out-of-state travel meals in a 24-hour period which is \$32.91 more than the \$45 out-of-state travel for a 24-hour period limit.

Criteria: In accordance with Section 10-8-4(K) NMSA 1978:

With prior written approval of the secretary or the secretary's designee or the local public body, a nonsalaried public officer of a state agency or local public body, a salaried public officer of a state agency or local public body or a salaried employee of a state agency or local public body is entitled to per diem expenses under this subsection and shall receive:

- (1) reimbursement for actual expenses for lodging; and
- (2) reimbursement for actual expenses for meals not to exceed thirty dollars (\$30.00) per day for in-state travel and forty-five dollars (\$45.00) per day for out-of-state travel.

Effect: The County is out of compliance with Section 10-8-4(K) NMSA 1978 and without proper controls on p-card purchases and disciplinary action for those that violate p-card policy and procedures, further misuse of government funds could occur.

Cause: The p-card holder charged more than was allowed for meals during a 24-hour period for out-of-state travel.

Auditors' Recommendation: Establish and follow through with proper controls and disciplinary action for p-card holders in violation of the County's policies and procedures.

Responsible Officials' Views: This finding has been resolved as of October 18, 2016 in which \$32.91 has been reimbursed to the County.

Effective August 5, 2016, the County's Procurement Manager has been sending out violation letters stating the infraction and noting the warnings and counseling for each infraction. There is then monthly follow-up to ensure the money has been reimbursed to the County (if any is owed). All documentation is then attached to the p-card statement.

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

A. *Financial Statement Findings (continued)*

FS 2016-002 Lack of Board of County Commissioner Approval for Travel (Other Matter)

Condition: Six of the nine p-card transactions tested from the fire excise and fire funds included in-state and out-of-state travel. The Board of County Commissioners did not approve the travel prior to departure.

Criteria: In accordance with the County’s travel policy, “All requests for in-state and out-of-state travel by a public officer or employee shall be requested on approved travel forms, any request not completed on the required forms will not be processed. Requests must be approved by the Department Head and the Board of County Commissioners prior to departure, except as otherwise noted. The Finance Department will review all requests for travel to ensure budgetary sufficiency and adherence to policy and may recommend denial if sufficient budget does not exist or if the request is contradicting to the travel policy.”

Effect: Without prior approval, there is an increased risk of fraud and potential for unauthorized travel and per diem.

Cause: The fire departments have not obtained Board of County Commissioners approval for travel in the past.

Auditors’ Recommendation: Establish controls to ensure current travel policies are enforced and conduct periodic training on travel policies.

Responsible Officials’ Views: This finding has been resolved as of September 7, 2016. The Fire Service Department is now ensuring that all travel for volunteer fire departments utilizing fire excise and state fire funds are being approved by the Eddy County Board of County Commission.

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

A. *Financial Statement Findings (continued)*

FS 2016-003 Lack of Inventory List for Items Purchased with State Fire Funds (Other Matter)

Condition: The Finance Department keeps an inventory listing of all County fixed asset purchases \$5,000 and greater and performs an annual inventory of those items on the listing; however, the fire departments do not maintain an equipment inventory list of all single items purchased with Fire Protection Fund monies costing \$250 or more.

Criteria: In accordance with State Fire Marshal rules 10.25.10.18 NMAC, all fire departments shall maintain an equipment inventory list. All single items purchased with Fire Protection Fund monies costing two hundred and fifty dollars (\$250) or more shall be listed on the fire department's inventory list. A physical inventory of such items shall be conducted no less than annually. A copy of the inventory shall be maintained at the main station(s).

Effect: The County is not in compliance with State Fire Marshal rules 10.25.10.18. In addition, the County is more susceptible to fraud risk without a proper equipment inventory.

Cause: Lack of proper inventory policy.

Auditors' Recommendation: Each fire department should take an initial inventory of all items purchased with Fire Protection Fund monies costing \$250 or more as soon as possible. Any purchases or disposals of items on the list should be updated on a continuous basis. Each fire department should conduct an annual inventory and update the inventory listing as necessary. A copy of the inventory list shall be maintained at the main station(s).

Responsible Officials' Views: This finding has been resolved as of October 14, 2016. All volunteer fire departments submitted a copy of their inventory listings of all items over \$250.00 to the Fire Service and Finance departments. Each department kept a listing for their stations. Moving forward the Fire Service Department will update the inventory listings, reconciling to the general ledger on a monthly basis. An annual audit of items \$250.00 or more will be conducted every June.

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

A. *Financial Statement Findings (continued)*

FS 2016-004 Misplacement of Bond Money at the Detention Center (Other Matter)

Condition: The Detention Center allowed their staff the option of keeping cash bonds in a locked safe or placing them in a locked box for pick up by the Eddy County Magistrate Court. The Detention Center's use of a locked box led to a \$5,000 missing cash bond in November 2015, the employee insisting they placed the cash bond in the locked box, and a police investigation into the matter. The Detention Center officer failed to write in the dollar amount received for the cash bond and did not sign the cash bond receipt, but did sign the release order. Changes to internal controls have been made including the fact that cash bonds are now kept in a safe at the Detention Center and the detention center staff delivers them to the court.

Criteria: The County has a fiduciary duty to safeguard the assets held under its control. Good internal controls over cash include an inventory of the assets held by identifying the amount received and documentation of the receiving party.

Effect: A cash bond in the amount of \$5,000 is missing.

Cause: The internal controls in place at the time the bond went missing did not provide appropriate measures to determine how the \$5,000 bond went missing.

Auditors' Recommendation: Since the bond went missing, the Warden improved the internal controls over cash receipts of bonds including placing the bonds in a safe with limited access to employees and having 2 employees present when the cash is counted. We recommend the Detention Center continue to follow the improved internal control procedures over cash receipt of bonds.

Responsible Officials' Views: This finding has been resolved as of November 10, 2015. Immediately following this situation, the Eddy County detention warden no longer allowed any money to be left in the lock box but rather deposited into a safe housed at the detention center. A tracking document was created listing all cash collected and also put in the safe along with the cash. Only selected staff has access to open the safe. The detention center also implemented a key system (Morris Watchman) that generates a listing anytime the safe key has been pulled from the panel and who pulled the key. On a daily basis, all documents and funds are collected from the safe and taken to the courts daily by detention staff where both the courts and jail verify deposits. Lastly, the detention center is currently in the bid process to install overhead cameras within the booking office (where the money is collected and held) in which recording all the daily events will be retained for several months.

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

B. Component Unit Findings

AUTH 2015-001 Overstated Employee Timesheet (Other Matter) (Modified and Repeated)

Condition: During the audit testwork of payroll disbursements, we noted that one out of forty timesheets viewed was incorrectly calculated and the resulting paystub was incorrectly prepared. This resulted in the employee being overpaid by \$165.84.

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

Effect: Without adequate payroll review procedures, there is an increased risk that errors on the employees' timesheets and paystubs will not be detected and corrected in a timely manner.

Cause: The employee's time was incorrectly recorded on their timesheet and the resulting paycheck incorrectly calculated. 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: In this particular event, the employee had misreported her time on her time sheet. It was properly caught during the Director's review, however, when the time was entered by Solutions Group, Inc., a third-party accounting consultant, it was keyed from the original timesheet and the Director's notes on the summary page were missed. Beginning in August, 2016, the process has been changed to have the Director review and approve the final check register against her notes prior to the payroll being released.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2016

Schedule IX
Page 7 of 12

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

B. Component Unit Findings (continued)

AUTH 2016-001 Expenditures in Excess of Budget (Other Matter)

Condition: The Authority's general fund had expenditures in excess of approved budgetary appropriations in the amount of \$1,429,867 for the year ended June 30, 2016.

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

Effect: The control established by the use of budgets has been comprised.

Cause: The Authority did not budget for capital outlay.

Auditors' Recommendations: The Authority should budget for capital outlay in future years and review actual results against the budget during the year in order to make budget adjustments as needed.

Views of Responsible Officials and Planned Corrective Actions: During the preparation of the Authority's FYE 2016 budget, the Authority was under the impression that as an interconnected system that ties multiple facets of the City and County's emergency response (including Fire, Police, and other Emergency first responders) capabilities together and at the end of the day was being funded by the City and County Joint Power Agreement partners, that the equipment would be recorded and budgeted at the parent unit level(s). As such, the budget for this large capital outlay was not appropriately planned for.

In the future the Director, will ensure that any capital outlay will be planned and budgeted at the component level and included in the budget submissions to Eddy County. For the contractual remainder of the Motorola contract, a budget adjustment will be requested at November, 2016 board meeting.

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

B. Component Unit Findings (continued)

AUTH 2016-002 Notification of Fixed Asset Disposals (Other Matter)

Condition: The Authority disposed of \$130,130 of assets during the year ended June 30, 2016, but could not provide the notification to the state auditor for these disposals.

Criteria: According to Section 13-6-1 NMSA 1978, the governing authority shall, as a prerequisite to the disposition of any items of tangible personal property:

- (1) designate a committee of at least three officials of governing authority to approve and oversee the disposition; and
- (2) give notification at least thirty days prior to its action making the deletion by sending a copy of its official finding and the proposed disposition of the property to the state auditor and the appropriate approval authority designated in Section 13-6-2 NMSA 1978, duly sworn and subscribed under oath by each member of the authority approving the action.

Effect: The Authority is out of compliance with Section 13-6-1 NMSA 1978.

Cause: The Executive Director did provide signed board resolutions for disposition of the assets; however the Executive Director could not locate the notification to the state auditor.

Auditors' Recommendations: We recommend management notify the state auditor of disposals in accordance with Section 13-6-1 NMSA 1978 and maintain records of that notification.

Views of Responsible Officials and Planned Corrective Actions: During FYE 2016, the Authority transferred approximately \$105,000 of fully depreciated computer hardware to the Rio Arriba Emergency Dispatch Unit and another \$6,630 of equipment was lost as a result of the death of the Authority's contract IT provider and the closure of his business. Management did not properly consider these a disposal of assets at the time and as such the proper paperwork was not submitted to the State. Additionally, in July, 2016, the Board of Directors approved the disposal of certain vehicles owned by the Authority. One of which was traded in for a new vehicle in a non-cash-equal-value trade. The remaining vehicles are intended to be auctioned but have not been as of the date of this report. Beginning in October 2016, the Authority's bookkeeper will prepare required State notifications for any asset being removed from its books and records and/or physical possession. The Director will take such paperwork to the Board for final approval and then will provide the package to the bookkeeper who will mail the submission to the State and record on the package the date it was submitted.

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

B. Component Unit Findings (continued)

AUTH 2016-003 Pay Rate Change Forms Not Signed (Other Matter)

Condition: During the audit testwork of payroll disbursements, we noted that 5 of the 23 selected employees' pay rate change forms were only signed by the Executive Director, not the employee. 2 of the 23 selected employees' pay rate change forms were not signed by either the Executive Director or the employee. Also, 1 of the 23 selected employees' pay rate change form was not provided by the Authority.

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

Effect: Discrepancies between what an employee thought they were getting paid and what they are actually getting paid could arise between employees and management without adequate approval of all pay rate changes by both employees and management.

Cause: A consistent policy for the documentation of pay increases was not followed by the authority.

Auditors' Recommendations: We recommend management have all employees sign their most recent pay rate approval and obtain approvals on all future pay rate changes.

Views of Responsible Officials and Planned Corrective Actions: In certain instances during FYE 2016, due to demands on the Director's time, the Director would sign the PCN (Personal Change Notices) at the time she approved them anticipating that the Human Resource person would ensure that the employee's signature was obtained at the time the employee was notified of the increase, which did not occur. The Authority changed its procedures in August, 2016 such that the Director, will no longer execute the documents until ALL other required signatures have been obtained.

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

B. Component Unit Findings (continued)

AUTH 2016-004 Additional Accrued Sick and Vacation Leave (Other Matter)

Condition: During the testwork of payroll disbursement, we noted one of the forty disbursements selected included an over-accrual of sick and vacation leave. The employee was issued one paycheck during a pay period for 37.2 hours. This paycheck included the standard accrual for sick leave (3.7 hours) and vacation leave (3.08 hours) that the Authority's accounting software applies to each paycheck. An additional paycheck was issued to the same employee for the same period for 31.88 hours (the amount of the employee's accrued vacation at that time). When the additional paycheck was issued, the Authority's accounting software accrued the standard sick leave (3.7 hours) and vacation leave (3.08 hours) to that paycheck which doubled the accrual the employee should have received during that pay period. This employee left the Authority during the year ended June 30, 2016 and at that date was paid any remaining accrued vacation leave which included the 3.08 hours of vacation leave that was improperly accrued which amounts to \$53.13 overpaid to the employee.

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

Effect: Without adequate review of payroll documentation, there is an increased risk of errors that may not be detected timely.

Cause: The automatic bi-weekly accrual of sick and vacation leave was not detected by the Authority.

Auditors' Recommendations: We recommend management review all payroll checks issued to employees for accuracy, particularly those issued out of the ordinary.

Views of Responsible Officials and Planned Corrective Actions: As noted in FS 2016-001, the Authority changed its process in August, 2016 provided that the Director will review the final check register on all payrolls prior to release. Additionally, the accounting clerk now knows how to turn accruals on and off in the event that a special payroll is being processed for a corrective check to avoid this situation in the future.

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

B. Component Unit Findings (continued)

AUTH 2016-005 Duplicated Invoice (Other Matter)

Condition: During the testwork of receipts, we noted that one invoice out of the thirty selected for testing for \$3.50 was duplicated. One of the invoices was paid during the year ended June 30, 2016, but the duplicated invoice remains on the Authority's books at June 30, 2016.

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

Effect: Duplicated invoices will cause the financial statements to be misstated.

Cause: The invoice was entered twice into the Authority's accounting system.

Auditors' Recommendations: We recommend personnel be more diligent in entering invoices in the accounting system and management periodically review the aged accounts receivable listing to determine if any outstanding balances need to be written off.

Views of Responsible Officials and Planned Corrective Actions: This error seems to have occurred due to the invoice having been created once by the Authorities staff and once by Solutions Group, Inc. arising from an urgency to get a record request fulfilled. Due to the small size and limited number of this type of transaction, it is unlikely that the financial statements of the Authority would be materially misstated. Beginning in October 2016, the Authority's bookkeeper will review the agings on a monthly basis to avoid a recurrence of this type of error.

STATE OF NEW MEXICO
Eddy County
Schedule of Findings and Questioned Costs
June 30, 2016

SECTION III – SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FS 2010-004	(2010-4)	Deficiencies in Bank Reconciliation Preparation	Resolved
FS 2014-001		Purchase Orders Prepared Invoice Obtained	Resolved
FS 2015-001		Payment More than Invoice	Resolved
AUTH 2015-001		Overstated Employee Timesheet	Modified/Repeated
AUTH 2015-002		No Collateral	Resolved
AUTH 2015-003		Capital Assets Purchases	Resolved
FA 2015-002		Schedule of Federal Expenditures	Resolved

STATE OF NEW MEXICO

Eddy County
Other Disclosures
June 30, 2016

EXIT CONFERENCE

An exit conference was held on October 25, 2016. In attendance were the following:

Representing Eddy County:

Rick Rudometkin	County Manager, Regional Emergency Dispatch Authority Board Chairman
Roberta Smith	Finance Director
Kenny Rayroux	Assistant County Manager
Stella Davis	Commissioner
Jessica Stygar	Assistant Finance Director

Representing Johnson, Miller and Co., CPAs:

Mary Hinds, CPA	Director
Tabatha Coffey, CPA	Manager

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.