

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2013**



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## **INTRODUCTORY SECTION**

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STATE OF NEW MEXICO  
SANDOVAL COUNTY  
OFFICIAL ROSTER  
JUNE 30, 2013

<u>Name</u>		<u>Title</u>
	<b><u>Board of County Commissioners</u></b>	
Darryl Madalena		Chairman – District 5
Nora Scherzinger		Vice-Chairman – District 2
Orlando Lucero		Commissioner – District 1
Don G. Chapman		Commissioner – District 3
Glenn Walters		Commissioner – District 4
	<b><u>Elected Officials</u></b>	
Tom Garcia		County Assessor
Eileen Garbagni		County Clerk
Doug Wood		County Sheriff
Laura M. Montoya		County Treasurer
Charles Aguilar		Probate Judge
	<b><u>Administrative Officials</u></b>	
Phil Rios		County Manager
Cassandra Herrera		Finance Director

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
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**STATE OF NEW MEXICO**  
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**FINANCIAL SECTION**

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# Griego Professional Services, LLC

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

Hector Balderas, New Mexico State Auditor  
The Office of Management and Budget  
The Board of Sandoval County Commissioners  
Sandoval County  
Bernalillo, New Mexico

### Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue fund, and the statement of assets and liabilities – fiduciary funds of Sandoval County, New Mexico (the County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each for the County's nonmajor governmental funds, the budgetary comparisons for the major debt service funds, and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 from 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 business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position thereof 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 of the nonmajor governmental funds of the County as of June 30, 2013, and the respective changes in financial position, thereof and the respective budgetary comparisons for the major debt service funds, fiduciary fund, and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the County's financial statements, and the combining and individual fund financial statements and budgetary comparisons. The Schedule of Expenditures of federal awards as required by the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the other schedules required by 2.2.2 NMAC are presented for purposes of additional analysis and are not a required part of the basic 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 taken as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering the County's internal control over financial reporting and compliance.

GRIEGO PROFESSIONAL SERVICES, LLC



Albuquerque, New Mexico  
January 27, 2014

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**BASIC  
FINANCIAL STATEMENTS**

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

Exhibit A-1

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 39,847,628	\$ 2,815,153	\$ 42,662,781
Accounts receivable:			
Taxes	2,875,505	-	2,875,505
Intergovernmental	160,901	-	160,901
Other	917,574	127,359	1,044,933
Interfund balances	76,054	-	76,054
Noncurrent assets:			-
Capital assets (Note 6)	165,637,853	1,427,494	167,065,347
<i>Total assets</i>	209,515,515	4,370,006	213,885,521
<b>LIABILITIES</b>			
Accounts payable	853,253	866	854,119
Accrued payroll	565,231	-	565,231
Accrued interest	1,866,349	-	1,866,349
Internal balances	-	76,054	76,054
Noncurrent liabilities (Note 7):			-
Due within one year	6,867,490	-	6,867,490
Due within more than one year:	92,596,830	4,014,000	96,610,830
<i>Total liabilities</i>	102,749,153	4,090,920	106,840,073
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	2,197,580	-	2,197,580
<b>NET POSITION</b>			
Net investment in capital assets	66,834,406	1,427,494	68,261,900
Restricted for:			-
Debt service	11,696,829	-	11,696,829
Capital projects	1,963,018	-	1,963,018
Special revenue funds	18,156,314	-	18,156,314
Unrestricted	5,918,215	(1,148,408)	4,769,807
<i>Total net position</i>	\$ 104,568,782	\$ 279,086	\$ 104,847,868

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Functions/Programs	Expenses	Program Revenues		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
<i>Governmental activities:</i>				
General government	\$ 17,651,117	\$ 2,433,213	\$ 96,000	\$ -
Public safety	20,237,668	3,003,634	3,642,923	-
Culture and recreation	307,262	106,533	25,007	-
Health and welfare	5,064,598	31,150	1,250,842	328,804
Public works	24,338,645	721,865	251,005	1,697,066
Interest and other charges	5,747,680	-	-	-
<i>Total governmental activities</i>	<u>73,346,970</u>	<u>6,296,395</u>	<u>5,265,777</u>	<u>2,025,870</u>
<i>Business-type activities:</i>				
Solid waste	2,454,117	1,511,845	-	226,723
Total primary government	<u>\$ 75,801,087</u>	<u>\$ 7,808,240</u>	<u>\$ 5,265,777</u>	<u>\$ 2,252,593</u>

*General revenues:*

Property taxes  
Gross receipt taxes  
Motor vehicle and fuel taxes  
Lodgers' tax  
Other taxes  
Miscellaneous income  
Interest income

Transfers

*Total general revenues and transfers*

*Changes in net position*

*Net position - beginning of year*

*Prior period adjustment*

*Net position - beginning of year RESTATED*

*Net position - end of year*

The accompanying notes are an integral part of these financial statements

Net (Expenses) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total
\$ (15,121,904)	\$ -	\$ (15,121,904)
(13,591,111)	-	(13,591,111)
(175,722)	-	(175,722)
(3,453,802)	-	(3,453,802)
(21,668,709)	-	(21,668,709)
(5,747,680)	-	(5,747,680)
<u>(59,758,928)</u>	<u>-</u>	<u>(59,758,928)</u>
-	(715,549)	(715,549)
<u>(59,758,928)</u>	<u>(715,549)</u>	<u>(60,474,477)</u>
28,717,082	-	28,717,082
13,523,628	447,571	13,971,199
1,845,293	-	1,845,293
15,023	-	15,023
-	-	-
1,292,631	6	1,292,637
318,069	-	318,069
-	-	-
<u>45,711,726</u>	<u>447,577</u>	<u>46,159,303</u>
<u>(14,047,202)</u>	<u>(267,972)</u>	<u>(14,315,174)</u>
147,728,139	78,923	147,807,062
(29,112,155)	468,135	(28,644,020)
<u>118,615,984</u>	<u>547,058</u>	<u>119,163,042</u>
<u>\$ 104,568,782</u>	<u>\$ 279,086</u>	<u>\$ 104,847,868</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2013**

	General Fund	Special Revenue Fund	Debt Service Funds	
		Detention Fund	Debt Service	GO Bond Debt Service
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 7,977,752	\$ 160,812	\$ 10,373,078	\$ 1,756,537
Accounts receivable:				
Licenses and fees	66,138	-	-	-
Property taxes	2,208,280	-	-	272,398
Other taxes	36,459	-	96,620	-
Intergovernmental	13,014	73,217	-	-
Other receivables	271,472	558	89,478	-
Interfund balances	245,109			-
<i>Total assets</i>	<u>\$ 10,818,224</u>	<u>\$ 234,587</u>	<u>\$ 10,559,176</u>	<u>\$ 2,028,935</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ 100,848	\$ 445,200	\$ -	\$ -
Accrued payroll	242,722	157,333	-	-
Interfund balances	-	-	-	-
<i>Total liabilities</i>	<u>343,570</u>	<u>602,533</u>	<u>-</u>	<u>-</u>
<i>Deferred inflows of resources:</i>				
Deferred revenue	1,459,804	-	737,776	-
Deferred revenue - property taxes	2,208,280	-	-	272,398
<i>Total deferred inflows of resources</i>	<u>3,668,084</u>	<u>-</u>	<u>737,776</u>	<u>272,398</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	-	-	9,940,292	1,756,537
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	6,806,570	(367,946)	(118,892)	-
<i>Total fund balances</i>	<u>6,806,570</u>	<u>(367,946)</u>	<u>9,821,400</u>	<u>1,756,537</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 10,818,224</u>	<u>\$ 234,587</u>	<u>\$ 10,559,176</u>	<u>\$ 2,028,935</u>

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

Nonmajor Governmental Funds	Total Governmental Funds
\$ 19,579,449	\$ 39,847,628
47,681	113,819
-	2,480,678
261,748	394,827
74,670	160,901
442,247	803,755
251,001	496,110
<u>\$ 20,656,796</u>	<u>\$ 44,297,718</u>
\$ 307,205	\$ 853,253
165,176	565,231
420,056	420,056
<u>892,437</u>	<u>1,838,540</u>
-	2,197,580
-	2,480,678
<u>-</u>	<u>4,678,258</u>
-	-
20,119,332	31,816,161
-	-
-	-
(354,973)	5,964,759
<u>19,764,359</u>	<u>37,780,920</u>
<u>\$ 20,656,796</u>	<u>\$ 44,297,718</u>

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

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF**  
**NET POSITION - GOVERNMENTAL FUNDS**  
**JUNE 30, 2013**

Exhibit B-1  
(Page 2 of 2)

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

Fund balances - total governmental funds	\$ 37,780,920
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements.	165,637,853
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the fund statements.	
Accrued interest	(1,866,349)
Deferred revenue - property taxes	2,480,678
Long-term liabilities, including bonds payable, are not due and payable in current period and, therefore, are not reported in the fund statements.	
General obligation and revenue bonds payable	(98,233,827)
Notes payable	(569,620)
Compensated absences	(660,873)
Net position - total governmental activities	\$ 104,568,782

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	General Fund	Special Revenue Fund	Debt Service Funds	
		Detention Fund	Debt Service	GO Bond Debt Service
<i>Revenues:</i>				
Taxes	\$ 27,724,788	\$ -	\$ 6,031,784	\$ 3,773,851
Federal grants	-	-	-	-
State and local source grants	97,097	328,317	485,820	-
Licenses and fees	824,303	-	-	-
Charges for services	328,867	1,851,217	581,913	-
Investment income	333,682	-	(38,732)	19,121
Miscellaneous	446,964	4,274	-	10,380
<i>Total revenues</i>	<u>29,755,701</u>	<u>2,183,808</u>	<u>7,060,785</u>	<u>3,803,352</u>
<i>Expenditures:</i>				
Current:				
General government	10,133,712	-	1,728,120	266,637
Public safety	3,837,719	9,282,336	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	1,113,452	-	-	-
Capital outlay	577,644	114,256	1,979,278	-
Debt service:				
Principal	-	-	8,915,261	7,875,000
Interest	-	-	3,655,388	868,683
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>15,662,527</u>	<u>9,396,592</u>	<u>16,278,047</u>	<u>9,010,320</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>14,093,174</u>	<u>(7,212,784)</u>	<u>(9,217,262)</u>	<u>(5,206,968)</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	(14,452,093)	6,875,194	-	-
Original issue discount	-	-	-	-
Original issue premium	-	-	-	-
Bond proceeds	-	-	7,518,708	5,835,000
<i>Total other financing sources (uses)</i>	<u>(14,452,093)</u>	<u>6,875,194</u>	<u>7,518,708</u>	<u>5,835,000</u>
<i>Net change in fund balances</i>	(358,919)	(337,590)	(1,698,554)	628,032
<i>Fund balances - beginning of year</i>	<u>7,165,489</u>	<u>(30,356)</u>	<u>11,519,954</u>	<u>1,128,505</u>
<i>Fund balances - end of year</i>	<u>\$ 6,806,570</u>	<u>\$ (367,946)</u>	<u>\$ 9,821,400</u>	<u>\$ 1,756,537</u>

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

Nonmajor Governmental Funds	Total Governmental Funds
\$ 4,089,925	\$ 41,620,348
856,712	856,712
5,523,701	6,434,935
1,505,743	2,330,046
1,204,352	3,966,349
3,998	318,069
831,013	1,292,631
<u>14,015,444</u>	<u>56,819,090</u>
1,535,968	13,664,437
5,419,467	18,539,522
300,632	300,632
4,878,764	4,878,764
5,386,810	6,500,262
3,124,223	5,795,401
309,450	17,099,711
9,568	4,533,639
-	-
<u>20,964,882</u>	<u>71,312,368</u>
<u>(6,949,438)</u>	<u>(14,493,278)</u>
7,576,899	-
-	-
-	-
360,000	13,713,708
<u>7,936,899</u>	<u>13,713,708</u>
987,461	(779,570)
<u>18,776,898</u>	<u>38,560,490</u>
<u>\$ 19,764,359</u>	<u>\$ 37,780,920</u>

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

**STATE OF NEW MEXICO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Exhibit B-2  
 (Page 2 of 2)

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

Net change in fund balances - total governmental funds	\$	(779,570)
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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		5,795,401
Depreciation expense		(23,560,485)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the fund financial statements:

Change in deferred revenue related to property taxes receivable		2,480,678
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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 position:

Capital lease principal payments		289,450
Change in accrued compensated absences		(155,188)
Change in accrued interest		(1,214,041)
Bond proceeds		(13,713,708)
Principal payments on bonds and notes payable		<u>16,810,261</u>

Changes in net position - governmental activities	\$	<u><u>(14,047,202)</u></u>
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The accompanying notes are an integral part of these financial statements.

## STATE OF NEW MEXICO

Statement B-3

## SANDOVAL COUNTY

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 25,001,091	\$ 27,917,726	\$ 25,612,783	\$ (2,304,943)
Intergovernmental	5,660	97,097	97,097	-
Licenses and fees	436,820	799,555	799,555	-
Charges for services	326,281	328,867	328,867	-
Interest	150,000	106,965	333,682	226,717
Miscellaneous	120,200	217,847	217,847	-
<i>Total revenues</i>	<u>26,040,052</u>	<u>29,468,057</u>	<u>27,389,831</u>	<u>(2,078,226)</u>
<i>Expenditures:</i>				
Current:				
General government	11,103,266	10,917,610	10,090,259	827,351
Public safety	4,097,513	4,081,300	3,826,850	254,450
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	1,307,615	1,282,824	1,110,213	172,611
Capital outlay	680,865	645,253	587,781	57,472
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>17,189,259</u>	<u>16,926,987</u>	<u>15,615,103</u>	<u>1,311,884</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>8,850,793</u>	<u>12,541,070</u>	<u>11,774,728</u>	<u>(766,342)</u>
<i>Other financing sources (uses):</i>				
Designated cash	(8,850,793)	(12,541,070)	-	(12,541,070)
Transfers in (out)	-	-	(14,452,093)	(14,452,093)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(8,850,793)</u>	<u>(12,541,070)</u>	<u>(14,452,093)</u>	<u>(26,993,163)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,677,365)</u>	<u>\$ (2,677,365)</u>
<i>Fund balances - beginning of year</i>			<u>8,668,616</u>	
<i>Fund balances - end of year</i>			<u>\$ 5,991,251</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (2,677,365)	
Adjustments to revenues			2,365,870	
Adjustments to expenditures			(47,424)	
Net change in fund balance (GAAP basis)			<u>\$ (358,919)</u>	

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

## STATE OF NEW MEXICO

Statement B-4

## SANDOVAL COUNTY

JUVENILE DETENTION CENTER SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	414,171	289,809	289,809	-
Licenses and fees	-	-	-	-
Charges for services	6,398,027	2,088,281	2,088,281	-
Interest	-	-	-	-
Miscellaneous	-	3,717	3,716	(1)
<i>Total revenues</i>	<u>6,812,198</u>	<u>2,381,807</u>	<u>2,381,806</u>	<u>(1)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	10,263,173	9,167,028	9,134,458	32,570
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	119,000	114,256	114,256	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>10,382,173</u>	<u>9,281,284</u>	<u>9,248,714</u>	<u>32,570</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,569,975)</u>	<u>(6,899,477)</u>	<u>(6,866,908)</u>	<u>32,569</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,569,975	6,899,477	-	6,899,477
Transfers in (out)	-	-	6,875,194	6,875,194
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,569,975</u>	<u>6,899,477</u>	<u>6,875,194</u>	<u>13,774,671</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	8,286	<u>\$ 8,286</u>
<i>Fund balances - beginning of year</i>			<u>152,526</u>	
<i>Fund balances - end of year</i>			<u>\$ 160,812</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 8,286	
Adjustments to revenues			(197,998)	
Adjustments to expenditures			(147,878)	
Net change in fund balance (GAAP basis)			<u>\$ (337,590)</u>	

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2013**

Exhibit C-1

<b>ASSETS</b>	<u>Solid Waste</u>
<i>Current assets:</i>	
Cash and investments	\$ 2,815,153
Accounts receivable	<u>127,359</u>
<i>Total current assets</i>	<u>2,942,512</u>
 <i>Noncurrent assets:</i>	
Capital assets, net (Note 6)	<u>1,427,494</u>
<i>Total assets</i>	<u>4,370,006</u>
 <b>LIABILITIES</b>	
<i>Current liabilities:</i>	
Accounts payable	866
Internal balances	<u>76,054</u>
<i>Total current liabilities</i>	<u>76,920</u>
 <i>Noncurrent liabilities (Note 7):</i>	
Due within one year	-
Due within more than one year	<u>4,014,000</u>
<i>Total noncurrent liabilities</i>	<u>4,014,000</u>
<i>Total liabilities</i>	<u>4,090,920</u>
 <b>NET POSITION</b>	
Net investment in capital assets	1,427,494
Unrestricted	<u>(1,148,408)</u>
<i>Total net position</i>	<u><u>\$ 279,086</u></u>

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Exhibit C-2

## SANDOVAL COUNTY

STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Enterprise Fund Solid Waste
<i>Operating revenues:</i>	
Charges for services	\$ 1,511,845
Taxes	447,571
Intergovernmental - state grants	226,723
Miscellaneous	6
<i>Total operating revenues</i>	<u>2,186,145</u>
<i>Operating expenses:</i>	
Personal services	1,013,974
Contractual services	225,025
Repairs and maintenance	195,538
Other expenses	359,307
Capital outlay	399,374
Depreciation	260,899
<i>Total operating expenses</i>	<u>2,454,117</u>
<i>Net operating income/(loss)</i>	<u>(267,972)</u>
<i>Nonoperating revenues/(expenses)</i>	
Interest income	-
Transfers in/(out)	-
<i>Total nonoperating revenues/(expenses)</i>	<u>-</u>
<i>Net income/(loss)</i>	<u>(267,972)</u>
<i>Net position - beginning of year</i>	78,923
Prior period adjustment	468,135
<i>Net position - beginning of year RESTATED</i>	<u>547,058</u>
<i>Net position - end of year</i>	<u>\$ 279,086</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Exhibit C-3

	Solid Waste Enterprise Fund
<i>Cash flows from operating activities:</i>	
Cash received from customers	\$ 2,253,755
Cash paid to suppliers and employees	(2,227,346)
<i>Net cash provided by operating activities</i>	26,409
<i>Net increase in cash and cash equivalents</i>	26,409
<i>Cash and cash equivalents, beginning of year</i>	2,788,744
<i>Cash and cash equivalents, end of year</i>	\$ 2,815,153
 <b><i>Reconciliation of operating loss to net cash provided by operating activities:</i></b>	
Operating loss	\$ (267,972)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:	
Depreciation	260,899
Decrease in accounts receivable	67,610
Increase in liabilities	(23,808)
Decrease in accounts payable	(10,320)
<i>Net cash provided by operating activities</i>	\$ 26,409

**Summary of Significant Noncash Activities:**

There were no significant noncash activities during the year ended June 30, 2013.

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

**STATE OF NEW MEXICO** Exhibit D-1  
**SANDOVAL COUNTY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**YEAR ENDED JUNE 30, 2013**

	Agency Funds
<b>ASSETS</b>	
<i>Current assets:</i>	
Cash and cash equivalents	28,185,765
Property taxes receivable	8,212,151
<i>Total assets</i>	\$ 36,397,916
<b>LIABILITIES</b>	
<i>Current liabilities:</i>	
Accounts payable	\$ 1,186
Due to other taxing units	36,396,730
<i>Total liabilities</i>	\$ 36,397,916

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies**

Sandoval 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 commission-manager form of government and provides the following services as authorized by public law: public safety (sheriff, fire, emergency medical, etc.), roads, health and welfare (social services), culture and recreation, sanitation, planning and zoning, property assessment, tax collection and general administrative services.

The financial statements of Sandoval County (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the County's accounting policies are described below.

*A. Financial Reporting Entity*

GASB Statement No. 14, *The Financial Reporting Entity*, established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the County is considered a *primary government*, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the County may, without the approval or consent of another government entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The County also has no *component units*, as defined by GASB Statement No. 14 and/or GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, as there are no other legally separate organizations for which the elected County Commissioners are financial accountable. There are no other primary governments with which the County Commissioners are financially accountable. There are no other primary governments with which the County has a significant relationship.

*B. Government-wide and fund financial statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities and changes in net position) report information on all of the non-fiduciary 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 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 or segment. *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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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 levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

GASB No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB No. 65, *Items Previously Reported as Assets and Liabilities*, amend GASB No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments*, to incorporate deferred outflows of resources and deferred inflows of resources in the financial reporting model: Assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position.

***Deferred outflows of resources*** – a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

***Deferred inflows of resources*** – an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

***Net position*** – the residual of the net effects of assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The County’s net position is reported in three parts – net investment in capital assets, restricted, and unrestricted.

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.

Ad valorem taxes (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. Sales and use 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. 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.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. 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.

*Agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the District holds for others in an agency capacity.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

Governmental funds are used to account for the County's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

The *General Fund* is the primary operating fund of the County, and accounts for all financial resources, except those required to be accounted for in other funds.

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

*Debt Service Funds* account for the services of general long-term debt not being financed by proprietary or nonexpendable trust funds.

*Capital Projects Funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Under the requirements of GASB 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 (in addition to the General Fund), which includes funds that were not required to be presented as major but were at the discretion of management:

*Detention Special Revenue Fund* is used to account for funds used for the operation and maintenance of the County's correction facilities. Funding is provided by prisoner care fees received from the State Administration Office of Courts, U.S. Bureau of Prisons and U.S. Marshall's Office. This fund was created under the authorization of 33-3-25 NMSA.

*Debt Service Fund* accounts for the services of general long-term debt of the County.

*General Obligation (G.O.) Bond Debt Service Fund* accounts for the services of general long-term debt associated with debt whose pledged revenue source is supported by property taxes.

The County reports the following major proprietary funds:

*Solid Waste Enterprise Fund* accounts for the activities of the County's wastewater and landfill operations.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. Operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and non-operating expenses. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

Additionally, the government reports the following fund types:

The *fiduciary funds* are purely custodial (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are used to account for the collection and payment of property taxes and special fees to other governmental agencies.

Private-sector standards of accounting and financial reporting issued prior to November 30, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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, because elimination of these charges would distort the direct costs and program revenues reported in the Statement of Activities.

Program revenues included in the Statement of Activities derive 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 to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, (b) program-specific operating grants, which includes revenues received from federal and state sources to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. General revenues include all taxes and other items not properly included among program revenues.

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.

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

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

**Cash and Temporary 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 three 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 Investment Pool.

Investments for the County are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties. 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.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

**Receivables and Payables:** Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “internal balances”. 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, delinquent property taxes are recorded when levied.

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 November 10<sup>th</sup> and April 10<sup>th</sup> are considered delinquent and the County may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent.

Certain Special Revenue Funds are administered on a reimbursement method of funding; other funds are operated on a cash advance method of funding. The funds incurred the cost and submitted the necessary request for reimbursement or advance, respectively.

**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 proprietary financial statements.

**Capital Assets:** Capital assets, which include property, plant, and equipment, 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. Information technology equipment, including software, is being capitalized and included in furniture and equipment as the County did not maintain internally developed software. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects as they are constructed. No interest was included as part of the cost of capital assets under construction during the year ended June 30, 2013.

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

<u>Assets</u>	<u>Years</u>
Infrastructure	30-50
Permanent Buildings	45
Portable Buildings	25
Land Improvements	20
Vehicles	6
Computer equipment	5
Other furniture and equipment	5-20

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

**Deferred Revenues:** The County recognizes grant revenue at the time the eligibility restrictions have been met. Such restrictions include 1) the agency should have the characteristics specified by the provider, 2) the time requirements specified by the enabling legislation or provider have been met, 3) if applicable, the provider offers the resources on a reimbursement basis and the recipient has incurred allowable costs under the program and 4) the provider's contingencies have been met. Amounts received and not meeting such restrictions in the Special Revenue Funds are shown as deferred revenues.

Amounts receivable from the property taxes levied for the current year that are not considered to be "available" under the current financial resources measurement focus are reported as deferred revenues in the governmental fund financial statements.

**Compensated Absences:** Qualified employees are entitled to accumulate annual leave of ten to twenty days per year according to a graduated leave schedule, depending on length of service. Employees may accumulate up to eighty hours (ten days) of annual leave and carry that leave forward from calendar year to calendar year. Upon termination, employees will be paid for up to eighty hours (ten days) of accrued annual leave.

Qualified employees are entitled to accumulate sick leave at a rate of thirteen days per year. Sick leave can be carried over from year to year up to four hundred eighty hours (sixty days). Any sick leave accumulated in excess of four hundred eighty hours may be "sold back" to the County in June of every year at the rate of \$0.65 on the dollar.

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 fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. 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 another 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 Equity:** Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The detail of the County's fund balances is presented in Note 18.

In the government-wide financial statements, fund equity is classified as net position and is displayed in three components:

*Net Investment in Capital Assets:* Consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.



**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. Summary of Significant Accounting Policies (continued)**

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

*Restricted:* Consists 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. Descriptions for the related restrictions for net position are restricted for “debt service or capital projects.”

*Unrestricted:* All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The Government-wide Statement of Net Position reports \$31,910,046 of restricted net assets of which \$14,265,750 is restricted by enabling legislation. The County’s policy is to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Interfund Transactions:** Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund from 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.

All other interfund transactions, except quasi-external transactions and reimbursements are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Estimates:** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates affecting the County’s financial statements include management’s estimate of the useful lives of capital assets and the landfill closure and post-closure care costs.

**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 State of New Mexico 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 in total.

These budgets are prepared on the cash basis of accounting (not GAAP), excluding encumbrances and appropriation of funds are secured 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 amended in accordance with the above procedures.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 2. Stewardship, Compliance and Accountability (continued)**

*Budgetary Information (continued)*

For the year ended June 30, 2013, budgets relating to Capital Projects Funds were not submitted for approval to the State of New Mexico Department of Finance with the General Fund, Special Revenue Funds and Debt Service Funds. Presentation of budget information relating to these funds has therefore been excluded from these financial statements.

The County is required to balance its budgets each year. Accordingly, amounts that are excess or deficient are presented as changes in cash designated for expenditures, not as an excess or deficiency of revenues over expenditures. The County's legal level of control is at the expenditure function level.

The accompanying Statements of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual presents comparisons of the legally adopted budgets with actual data on a budgetary basis (i.e., cash basis).

Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basis, perspective, equity and timing differences in the excess (deficiency) of revenues and other sources of financial resources for the year ended June 30, 2013 is presented.

**NOTE 3. Cash and Temporary 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 pools, money market accounts, and United States Government obligations. According to 6-6-19 D (2) NMSA 1978, the County's permanent funds may be invested in fixed-income securities or debt instruments that are listed in a nationally recognized, broad-market, fixed-income-securities market index. All invested funds of the County properly followed State investment requirements as of June 30, 2013.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the County. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

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 of 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.

The collateral pledged is listed on Schedule III of this report. The types of collateral allowed 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.

According to the Federal Deposit Insurance Corporation, public unit deposits are funds owned by the public unit. Time deposits, savings deposits and interest bearing NOW accounts of a public unit in an institution in the same state will be insured up to \$250,000 in aggregate and separate from the \$250,000 coverage for public unit demand deposits at the same institution.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 3. Cash and Temporary Investments (continued)**

**Deposits**

NM State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the County for a least one half of the amount on deposit with the institution. The schedule listed below will meet the State of New Mexico, Office of the State Auditor's requirements in reporting the insured portion of the deposits.

	NM Bank &		Jemez Valley	
	Trust	Wells Fargo Bank	Credit Union	US Bank
Total amount of deposits	\$ 347,697	\$ 171,628	\$ 75,433	\$ 711,921
FDIC coverage	(250,000)	(171,628)	(75,433)	(250,000)
Total uninsured public funds	<u>\$ 97,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461,921</u>
Collateral requirement (50% of uninsured public funds)	\$ 48,849	\$ -	\$ -	\$ 230,961
Pledged security	(48,849)	-	-	(314,986)
Total under (over) collateralized	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (84,025)</u>
	LPL Financial	NMFA Bank of		
	Services	Albuquerque	Total	
Total amount of deposits	\$ 503,664	\$ 524,938	\$ 2,335,281	
FDIC coverage	(250,000)	(250,000)	(1,247,061)	
Total uninsured public funds	<u>\$ 253,664</u>	<u>\$ 274,938</u>	<u>\$ 1,088,220</u>	
Collateral requirement (50% of uninsured public funds)	\$ 126,832	\$ 137,469	\$ 544,110	
Pledged security	-	-	(363,835)	
Total under (over) collateralized	<u>\$ 126,832</u>	<u>\$ 137,469</u>	<u>\$ 180,275</u>	

*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 government 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). At June 30, 2013, \$1,088,220 of the County's bank balance of \$2,335,281 was exposed to custodial credit risk because it was uninsured uncollateralized at year end.

**Investments**

As of June 30, 2013, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		
		<u>Less than 1 Year</u>	<u>1 to 5 Years</u>	<u>5 years or more</u>
Repurchase Agreements	\$ 46,885,892	\$ 46,885,892	\$ —	\$ —
U.S. Treasury Notes	10,934,527	1,362,813	9,082,377	489,337
Local Government Bonds	359,515	—	347,267	12,248
Federal National Mortgage Association	5,585,559	—	470,853	5,114,706
Federal Home Loan Mortgage Corp.	695,523	—	198,740	496,783
Mutual Funds	<u>5,829,472</u>	<u>5,829,472</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 70,649,137</u>	<u>\$ 54,436,826</u>	<u>\$ 10,099,237</u>	<u>\$ 6,113,074</u>

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 3. Cash and Temporary Investments - (Continued)**

*Interest rate risk - Investments.* As a means of limiting its exposure to fair value losses arising from increasing interest rates, the County's investment policy limits the maturity of securities purchased for an account to eight years, except in certain circumstances.

*Credit quality risk - Investments.* The County's Investment Policy limits investments to those securities authorized by the laws of the State of New Mexico. As of June 30, 2013, the County's investments in Federal National Mortgage Association and Federal Home Loan Mortgage Corp were rated AAA by Moody's Investors Service and S&P. The County's investments in Mutual funds at June 30, 2013 are unrated.

*Concentration of Credit risk - Investments.* The County places no limit on the amount the County may invest in any one issuer. More than five percent of the County's investments are in Federal National Mortgage Association (5.33%).

Statutes require collateral pledged for repurchase agreements in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the County for at least one hundred and two percent of the amount on deposit with the institution. The schedule listed below discloses requirements on reporting the insured portion of the County's repurchase agreements.

	NM Bank & Trust
<i>Repurchase agreements</i>	
Total amount of deposits	\$ 46,885,892
FDIC coverage	-
Total uninsured public funds	\$ 46,885,892
Collateral requirement (102% of uninsured public funds)	\$ 47,823,610
Pledged security	(47,830,532)
Total under (over) collateralized	\$ (6,922)

*Custodial credit risk - Investments.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the County's \$46,885,892 investment in repurchase agreements, none is exposed to custodial credit risk as the underlying securities are held by the investment's counterparty in the name of the County. The County's policy related to investments is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

**Reconciliation of Cash and Temporary Investments**

*Balance Sheet - Governmental Funds*

Cash and cash equivalents per Exhibit A-1	\$ 42,781,673
Fiduciary cash and cash equivalents per Exhibit D-1	28,185,765
Total cash and cash equivalents	70,967,438
Reconciling items	1,659,331
	72,626,769
Petty cash	(1,000)
Bank balance of deposits and investments	72,625,769

**STATE OF NEW MEXICO**  
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NOTES TO FINANCIAL STATEMENTS  
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**NOTE 4. Receivables**

Receivables as of June 30, 2013, are as follows:

	General Fund	Detention	Debt Service	GO Bond	Nonmajor	Total
		Fund		Debt Service	Governmental	
				Funds		
Property taxes	\$ 2,208,280	\$ -	\$ -	\$ 272,398	\$ -	\$ 2,480,678
Other taxes	36,459	0	96,620	0	261,748	394,827
Licenses and fees	66,138	0	0	0	47,681	113,819
Intergovernmental	13,014	73,217	0	0	74,670	160,901
Other	271,472	558	89,478	-	442,247	803,755
	<u>\$ 2,595,363</u>	<u>\$ 73,775</u>	<u>\$ 186,098</u>	<u>\$ 272,398</u>	<u>\$ 826,346</u>	<u>\$ 3,953,980</u>

The above receivables are deemed 100% collectible. In accordance with GASB No. 33, *Accounting and Reporting for Nonexchange transactions*, property tax receivables are presented net of deferred revenues in the Balance Sheet – Governmental Funds. Deferred revenue for property taxes totaled \$2,208,280, as presented in the General Fund and \$272,398, as presented in the G.O. Bond Debt Service Fund.

The Solid Waste Enterprise Fund (Proprietary Fund) maintained an accounts receivable balance of \$127,359 at year-end, which consists of charges for services and intergovernmental grants that are considered fully collectible.

**NOTE 5. Interfund Receivables, Payables, and Transfers**

Receivables and payables from interfund transactions as of June 30, 2013 are listed below. The majority of interfund balances were caused by an overdraft of fund cash carried forward from the prior year or attributable to the current year.

	Due From	Due To
<b>Major Funds:</b>		
General Fund	\$ 245,109	\$ -
Solid Waste Enterprise Fund	-	76,054
Total Major Funds	<u>245,109</u>	<u>76,054</u>
<b>Nonmajor Funds:</b>		
Sandoval County Project Special Revenue Fund	8,092	-
Sheriff's DARE Special Revenue Fund	777	-
Universal Hiring Grant Special Revenue Fund	164,090	-
Substance Abuse Prevention Special Revenue Fund	16,997	-
Water Project Special Revenue Fund	10,541	-
Wildland Suppression Special Revenue Fund	-	3,283
Community Health Services Special Revenue Fund	-	66,252
Shelter Care Plus Program Special Revenue Fund	-	51,053
Jemez Mountain Trail Grant Special Revenue Fund	-	4,925
Legislative Funding Special Revenue Fund	-	83,642
2000 Placitas Acquisition Bond Capital Project Fund	1,992	-
2003 G.O. Detention Center Bond Capital Project Fund	48,512	-
1999 Refunding Bond Capital Project Fund	-	104,424
1999 Infrastructure Bond Capital Project Fund	-	106,477
Total Nonmajor Funds	<u>251,001</u>	<u>420,056</u>
<b>GRAND TOTAL</b>	<u>\$ 496,110</u>	<u>\$ 496,110</u>

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 5. Interfund Receivables, Payables, and Transfers (continued)**

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

	<u>Transfer IN</u>	<u>Transfer OUT</u>
<b>Major Funds:</b>		
General Fund	\$ -	\$ 14,452,093
Detention Center Special Revenue Fund	6,875,194	-
Total Major Funds	<u>6,875,194</u>	<u>14,452,093</u>
<b>Nonmajor Funds:</b>		
Public Works Special Revenue Fund	3,138,758	-
SACO Capital Outlay Project Special Revenue Fund	1,077,847	-
E-911 Communications Special Revenue Fund	973,844	-
Sandoval County Project Special Revenue Fund	-	485
Sheriff's DARE Special Revenue Fund	22	-
Narcotics Special Revenue Fund	-	22
CYFD/KASEY Special Revenue Fund	-	6,924
EMS/Fire Department Special Revenue Fund	414,968	-
SACO 1/4% Fire Special Revenue Fund	-	8,520
Lacitas VFD FEMA Grant Special Revenue Fund	6,020	-
La Cueva Fire District Special Revenue Fund	-	930
NM Fire Protection Grant Special Revenue Fund	33,866	-
Santa Ana Fire Station #21 Special Revenue Fund	2,500	-
Wildland Funding Special Revenue Fund	930	-
Community Health Services Special Revenue Fund	101,495	-
DWI Grant Special Revenue Fund	102,420	-
Senior Support Program Special Revenue Fund	1,465,029	-
Senior Citizens Special Revenue Fund	209,691	-
Senior Ancillary Special Revenue Fund	58,729	-
County Fairgrounds Management Special Revenue Fund	20,379	-
Placitas Community Library Special Revenue Fund	-	1,216
Domestic Violence Shelter Special Revenue Fund	-	7,553
NM Clean and Beautiful Special Revenue Fund	-	1,149
La Plazuela Paving/Landscaping Special Revenue Fund	-	2,800
Total Nonmajor Funds	<u>7,606,498</u>	<u>29,599</u>
<b>GRAND TOTAL</b>	<u>\$ 14,481,692</u>	<u>\$ 14,481,692</u>

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 6. Capital Assets**

A summary of capital assets and changes occurring during the year ended June 30, 2013, including those changes pursuant to the implementation of GASB Statement No. 34, follows. Land is not subject to depreciation.

	Balance				Balance
	June 30, 2012	Additions	Deletions	Adjustments	June 30, 2013
<b>Governmental Activities</b>					
<i>Capital assets not depreciated</i>					
Land	\$ 292,122	\$ 68,000	\$ -	\$ (22,500)	\$ 337,622
Construction in progress	14,963,152	2,651,856	-	(13,831,985)	3,783,023
<i>Total assets not being depreciated</i>	<u>15,255,274</u>	<u>2,719,856</u>	<u>-</u>	<u>(13,854,485)</u>	<u>4,120,645</u>
<i>Capital assets being depreciated</i>					
Land improvements	8,377,415	71,396	-	(1,623,959)	6,824,852
Buildings	41,576,825	130,000	-	13,564,004	55,270,829
Machinery and equipment	36,493,742	2,874,149	(129,415)	(4,355,920)	34,882,556
Infrastructure	603,308,475	-	-	(18,932,553)	584,375,922
<i>Total assets being depreciated</i>	<u>689,756,457</u>	<u>3,075,545</u>	<u>(129,415)</u>	<u>(11,348,428)</u>	<u>681,354,159</u>
<i>Total capital assets</i>	<u>705,011,731</u>	<u>5,795,401</u>	<u>(129,415)</u>	<u>(25,202,913)</u>	<u>685,474,804</u>
<i>Less accumulated depreciation</i>					
Land improvements	1,953,934	315,462	-	(130,257)	2,139,139
Buildings	8,793,505	1,479,483	-	855,353	11,128,341
Machinery and equipment	27,842,298	2,272,092	(129,415)	(8,413,692)	21,571,283
Infrastructure	456,067,586	19,493,448	-	9,437,154	484,998,188
<i>Total accumulated depreciation</i>	<u>494,657,323</u>	<u>23,560,485</u>	<u>(129,415)</u>	<u>1,748,558</u>	<u>519,836,951</u>
<i>Net capital assets</i>	<u>\$ 210,354,408</u>	<u>\$ (17,765,084)</u>	<u>\$ -</u>	<u>\$ (26,951,471)</u>	<u>\$ 165,637,853</u>

Depreciation expense reported for governmental activities for the year ended June 30, 2013 was charged to the following functions:

General government	\$ 662,337
Public safety	1,648,607
Culture and recreation	97,886
Health and welfare	144,650
Public works	<u>21,007,005</u>
<i>Total depreciation expense</i>	<u>\$ 23,560,485</u>

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 6. Capital Assets (continued)**

	Balance June 30, 2012	Additions	Deletions	Adjustments	Balance June 30, 2013
<b>Business-type Activities</b>					
<i>Capital assets not depreciated</i>					
Construction in progress	\$ 467,654	\$ -	\$ -	\$ (467,654)	\$ -
<i>Capital assets being depreciated</i>					
Land improvements	354,281	-	-	(40,006)	314,275
Buildings	264,272	-	-	(47,736)	216,536
Machinery and equipment	980,453	-	(297,000)	4,537,049	5,220,502
Infrastructure	213,780	-	-	151,740	365,520
<i>Total assets being depreciated</i>	<u>1,812,786</u>	<u>-</u>	<u>(297,000)</u>	<u>4,601,047</u>	<u>6,116,833</u>
<i>Total capital assets</i>	<u>2,280,440</u>	<u>-</u>	<u>(297,000)</u>	<u>4,133,393</u>	<u>6,116,833</u>
<i>Less accumulated depreciation</i>					
Land improvements	227,576	15,714	-	(18,919)	224,371
Buildings	142,875	1,988	-	33,874	178,737
Machinery and equipment	656,273	218,829	(297,000)	3,632,994	4,211,096
Infrastructure	33,458	24,368	-	17,309	75,135
<i>Total accumulated depreciation</i>	<u>1,060,182</u>	<u>260,899</u>	<u>(297,000)</u>	<u>3,665,258</u>	<u>4,689,339</u>
<i>Net capital assets</i>	<u>\$ 1,220,258</u>	<u>\$ (260,899)</u>	<u>\$ -</u>	<u>\$ 468,135</u>	<u>\$ 1,427,494</u>

Depreciation expense relating to business-type activities for the year ended June 30, 2013 totaled \$260,899.

**NOTE 7. Long-Term Debt**

During the year ended June 30, 2013, the following changes occurred in the governmental activities noncurrent liabilities reported in the government-wide statement of net position:

	Balance June 30, 2012	Additions	Deletions	Adjustments	Balance June 30, 2013	Due Within One Year
<b>Governmental Activities</b>						
<i>Bonds</i>						
General obligation bonds	\$ 18,890,000	\$ 5,835,000	\$ (7,875,000)	\$ -	\$ 16,850,000	\$ 2,195,000
Incentive/revenue bonds	83,010,000	-	(8,660,000)	-	74,350,000	4,050,000
	<u>101,900,000</u>	<u>5,835,000</u>	<u>(16,535,000)</u>	<u>-</u>	<u>91,200,000</u>	<u>6,245,000</u>
<i>Notes payable</i>						
NMFA loans	-	7,878,708	(275,261)	-	7,603,447	569,620
Capital leases	289,450	-	(289,450)	-	-	-
	<u>289,450</u>	<u>7,878,708</u>	<u>(564,711)</u>	<u>-</u>	<u>7,603,447</u>	<u>569,620</u>
<i>Compensated absences</i>	<u>505,685</u>	<u>1,034,966</u>	<u>(879,778)</u>	<u>-</u>	<u>660,873</u>	<u>52,870</u>
<b>Total</b>	<u>\$102,695,135</u>	<u>\$ 14,748,674</u>	<u>\$ (17,979,489)</u>	<u>\$ -</u>	<u>\$ 99,464,320</u>	<u>\$ 6,867,490</u>

Interest expense paid on long-term debt totaled \$4,533,639 for the year ended June 30, 2013 as indicated on the Statement of Activities.



**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 7. Long-Term Debt (continued)**

The annual requirements to amortize bonds payable as of June 30, 2013, including interest payments are as follows:

FY Ending June 30th	Total Debt		
	Principal	Interest	Service
2014	\$ 6,245,000	\$ 3,946,456	\$ 10,191,456
2015	6,370,000	3,725,197	10,095,197
2016	11,020,000	3,491,923	14,511,923
2017	11,685,000	3,012,411	14,697,411
2018	12,165,000	2,496,692	14,661,692
2019-2023	35,005,000	5,044,704	40,049,704
2024-2028	5,960,000	1,299,653	7,259,653
2029-2033	2,750,000	298,800	3,048,800
	<u>\$ 91,200,000</u>	<u>\$ 23,315,836</u>	<u>\$114,515,836</u>

The annual requirements to amortize notes payable as of June 30, 2013, including interest payments are as follows:

FY Ending June 30th	Total Debt		
	Principal	Interest	Service
2014	\$ 569,620	\$ 245,204	\$ 814,824
2015	605,515	238,562	844,077
2016	623,638	220,497	844,135
2017	642,944	201,253	844,197
2018	663,574	180,684	844,258
2019-2023	1,942,448	652,470	2,594,918
2024-2028	1,283,269	421,643	1,704,912
2029-2033	1,272,439	141,113	1,413,552
	<u>\$ 7,603,447</u>	<u>\$ 2,301,426</u>	<u>\$ 9,904,873</u>

In prior years, the general fund was typically used to liquidate long-term liabilities other than debt.

Compensated Absences – Employees of the County are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2013, compensated absences increased \$155,188 over the prior year. Additional information on compensated absences can be found in Note 1.

**NOTE 8. Deferred Revenue**

In accordance with the terms of the various grant agreements within the Special Revenue Funds, revenues received in excess of expenditures carry over to subsequent years, unless such excess revenues are requested to be returned to the grantor. At year-end, the County did not have any unused grant awards.

The deferred revenue balance in the General Fund and G.O. Debt Service Fund totaling \$1,459,804 and \$737,776, respectively, consisted of fiscal year 2013 Payments in Lieu of Taxes received from the Bureau of Land Management before June 30, 2013.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 9. 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. Sandoval County is a member and is insured through the New Mexico County Insurance Authority. The Authority was created to provide comprehensive core 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 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 County is not liable for more than the premiums paid.

**NOTE 10. Other Required Individual Fund Disclosures**

GAAP require disclosures as part of the Combined Statements - Overview of certain information concerning individual funds including:

A. *Deficit fund balance of individual funds:* The following governmental funds reflected a deficit fund balance as of June 30, 2013:

**Major Funds:**

Detention Center Special Revenue Fund	\$ <u>367,946</u>
---------------------------------------	-------------------

**Nonmajor Funds:**

Cuba Wastewater Project Special Revenue Fund	50,911
Wildland Suppression Special Revenue Fund	3,283
Shelter Plus Care Program Special Revenue Fund	35,183
Jemez Mountain Trail Grant Special Revenue Fund	4,925
Legislative Funding Special Revenue Fund	49,770
1999 Refunding Bond Capital Project Fund	104,424
1999 Infrastructure Bond Capital Project Fund	<u>106,477</u>
Total Nonmajor Funds	<u>354,973</u>

GRAND TOTAL	\$ <u><u>722,919</u></u>
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These deficits are expected to be funded by additional grants and charges for services.

B. *Excess of expenditures over appropriations:* There were no funds which exceeded approved budgetary authority for the year ended June 30, 2013.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

C. *Designated cash appropriation in excess of available balances:* The following funds had designated cash in appropriations in excess of available balances for the year ended June 30, 2013:

	Designated Cash	Available Cash	Excess of Designated over Available
<b>Major Fund:</b>			
Detention Center Special Revenue Fund	\$ 6,899,477	\$ 152,526	\$ 6,746,951
<b>Nonmajor Funds:</b>			
Public Works Special Revenue Fund	9,243,054	1,451,601	7,791,453
E-911 Communications Special Revenue Fund	853,354	(111,336)	964,690
EMS/Fire Department Special Revenue Fund	659,836	309,084	350,752
Algodones Fire District Special Revenue Fund	166,223	111,344	54,879
Pena Blanca Fire District Special Revenue Fund	10,234	9,096	1,138
La Madera Fire District Special Revenue Fund	22,606	17,571	5,035
Zia Pueblo Fire District Special Revenue Fund	113,929	113,338	591
Cuba Wastewater Project Special Revenue Fund	988,718	-	988,718
Fire Protection Special Revenue Fund	8,909	7,701	1,208
Homeland Security Special Revenue Fund	271,874	(18,528)	290,402
Community Health Services Special Revenue Fund	92,671	53,154	39,517
DWI Grant Special Revenue Fund	129,209	47,398	81,811
Senior Support Special Revenue Fund	1,407,344	792,070	615,274
Legislative Funding Special Revenue Fund	82,458	(73)	82,531
Total Nonmajor Funds	<u>14,050,419</u>	<u>2,782,420</u>	<u>11,267,999</u>
 GRAND TOTAL	 <u>\$ 20,949,896</u>	 <u>\$ 2,934,946</u>	 <u>\$ 18,014,950</u>

**NOTE 11. PERA Pension Plan**

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

*Funding Policy.* As of June 30, 2013, plan members are required to contribute 9.15% for municipal employees, 16.20% for fire protection employees and 16.30% of gross salaries for law enforcement employees. The County is required to contribute 9.15% for municipal plan members, 21.25% for fire protection plan members and 18.50% for law enforcement employees. The contribution requirements of plan members and Sandoval County are established under Chapter 10, Article 11 NMSA 1978. The requirements may be amended by acts of the legislature. The County's contributions to PERA for the years ended June 30, 2013, 2012 and 2011 were \$2,383,332, \$2,042,098, and \$1,943,686 respectively.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 12. Post-Employment Benefits – State Retiree Health Care Plan**

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

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

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

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

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

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

The County's contributions to the RHCA for the years ended June 30, 2013, 2012, and 2011 were \$339,140, \$337,725, and \$284,149, respectively, which equal the required contributions for each year.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 13. Closure and Postclosure Care Costs**

The County has an active landfill, located on County land, available for solid waste disposal. A portion of the total estimated current cost of the closure and postclosure care is to be recognized in each period the landfill accepts solid waste. The operations of the landfill are accounted for in a proprietary fund. The measurement and recognition of the liability for closure and postclosure care are based on total estimated current cost and landfill usage to date.

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities on the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs has a balance of \$4,014,000 as of June 30, 2013, which is based on 100% usage (filled) of the landfill. The estimated total current cost of the landfill closure and postclosure care (\$4,014,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of June 30, 2013. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations.

The County is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at June 30, 2013, the County has set aside \$4,014,000 for these purposes. The County expects that future inflation costs will be paid from the interest earnings on these annual contributions. However, if earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws and regulation, for example), these costs may be covered from future tax revenues.

**NOTE 14. Reserved Fund Balance**

The County has created a reserve for debt service to segregate a portion of the fund balance for both principal and interest payments of debt service. The reservation satisfies restrictions imposed by the County's various bond agreements.

**NOTE 15. Joint Powers Agreement**

The Village of San Ysidro and Sandoval County are in agreement to provide certain services, including fire suppression, rescue services and emergency medical services to the Village by the County. The responsible party is the County. The agreement effective date was May 23, 2001 and is in effect until terminated either by the Village or the County. The total fees to the Village are contingent on the amount of services provided during the year.

The County of Sandoval and Bernalillo County are in agreement to provide for the operations of the Juvenile jail. The effective date of the agreement is July 1, 2009 with a termination upon notice by either party. The total estimated amount of the project and portion applicable to the County is contingent upon the level of use of the facility. The Counties of Bernalillo and Sandoval share the cost of the facility.

The City of Rio Rancho, Village of Corrales and Sandoval County are in agreement to establish a Sandoval County Regional Emergency Communications Center (SCRECC) in order to improve emergency communications among public safety agencies. The responsible party is the City of Rio Rancho. The agreement was effective as of July 1, 2003 and will remain in effect indefinitely until terminated. The City acts as the Fiscal Agent and collects revenues, makes disbursements and is responsible for financial reports. The total paid in fiscal year 2013 was \$1,064,618.

**NOTE 16. Contingent Liabilities**

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 17. Federal and State Grants**

In the normal course of operations, the County receives grant funds from various federal and state agencies. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

**NOTE 18. Basis of Presentation of Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sandoval County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the governmental fund financial statements.

**NOTE 19. Subsequent Accounting Standard Pronouncements**

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which is effective for financial statement for periods beginning after December 15, 2011. The objective of this Statement is to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. While these elements were introduced and defined by Concepts Statement No. 4, *Elements of Financial Statements*, as a consumption and acquisition of net position by the government that is applicable to a future reporting period, respectively, these elements have not been included in previous reporting guidance.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which is effective for financial statement for periods beginning after December 15, 2012. The Commission has decided to implement this Statement early. The objective of this Statement is to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These determinations are based on the definitions of those elements in Concepts Statement No. 4, *Elements of Financial Statements*.

**NOTE 20. Governmental Fund Balances**

**Fund Balances:** In the fund financial statements, governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Some governments may not have policies or procedures that are comparable to those policies that underlie the classifications and therefore would not report amounts in all possible fund balance classifications.

In the governmental financial statements, fund balance is classified and is displayed in five components:

*Nonspendable:* Consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted:* Consists of amounts that are restricted to specific purposes as a result of a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed:* Consist of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 20. Governmental Fund Balances (continued)**

*Assigned:* Consist of amounts that are constrained by the government's *intent* to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

*Unassigned:* Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Detail relating to the fund balance classifications is displayed below:

<b>Fund Balances:</b>	General	Detention	Debt	G.O. Bond	Nonmajor	Total
	Fund	Fund	Service	Debt Service	Governmental Funds	
<i>Nonspendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Restricted:</i>						
Capital Projects	-	-	-	-	1,963,018	1,963,018
Debt Service	-	-	9,940,292	1,756,537	-	11,696,829
Roads & Highways	-	-	-	-	1,698,781	1,698,781
Forests & Open Space	-	-	-	-	164,253	164,253
Recreation	-	-	-	-	265,719	265,719
Fire Stations	-	-	-	-	1,344,473	1,344,473
EMS	-	-	-	-	304,891	304,891
Law Enforcement	-	-	-	-	517,882	517,882
County Administration	-	-	-	-	1,877,296	1,877,296
County Projects	-	-	-	-	6,656,166	6,656,166
Tourism	-	-	-	-	33,527	33,527
Citizen Health	-	-	-	-	3,792,307	3,792,307
Senior Citizens	-	-	-	-	1,389,443	1,389,443
Communications	-	-	-	-	111,576	111,576
<i>Assigned</i>	-	-	-	-	-	-
<i>Unassigned</i>	<u>6,806,570</u>	<u>(367,946)</u>	<u>-</u>	<u>-</u>	<u>(354,973)</u>	<u>6,083,651</u>
 <i>Total fund balances</i>	 <u>\$ 6,806,570</u>	 <u>\$ (367,946)</u>	 <u>\$ 9,940,292</u>	 <u>\$ 1,756,537</u>	 <u>\$ 19,764,359</u>	 <u>\$ 37,899,812</u>

**NOTE 21. Prior Period Adjustment**

A prior period adjustment in the amount of \$58,833 was made to the Statement of Activities to implement GASB Statement No. 63 (see Note 19), a change in accounting principle. In prior years, costs associated with the issuance of debt were amortized over the life of the bonds. However, GASB No. 63 changed the way these costs were reported. Under this new standard, these types of costs will be expensed in the year the debt is issued. In order to implement this standard, the County had to remove unamortized bond issue costs, net, in the amount of \$887,758 (costs of \$1,582,455 and accumulated amortization of \$694,697), unamortized bond premiums, net, in the amount of \$1,255,429 (premiums of \$3,521,803 and accumulated amortization of \$2,266,374), and unamortized bond discounts of \$309,238 (discounts of \$633,285 and accumulated amortization of \$324,047), which pertain to long-term debt issued in prior years. In addition, long-term debt was also adjusted by \$229,120 because a bond had been reported twice in the prior year.

The County completed a software conversion and noted that capital assets needed to be adjusted by \$27,243,593 in order to balance to inventory records. This is a change in estimate. For further details, see Note 6.

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**SUPPLEMENTARY INFORMATION**

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**NONMAJOR GOVERNMENTAL FUNDS**

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2013**

Statement A-1

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 17,666,935	\$ 1,912,514	\$ 19,579,449
Accounts receivable:			
Licenses and fees	47,681	-	47,681
Property taxes	-	-	-
Other taxes	261,748	-	261,748
Intergovernmental	74,670	-	74,670
Other receivables	442,247	-	442,247
Interfund balances	200,497	50,504	251,001
	<u>\$ 18,693,778</u>	<u>\$ 1,963,018</u>	<u>\$ 20,656,796</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<i>Current liabilities:</i>			
Accounts payable	\$ 307,205	\$ -	\$ 307,205
Accrued payroll	165,176	-	165,176
Interfund balances	209,155	210,901	420,056
Deferred revenue	-	-	-
Deferred revenue - property taxes	-	-	-
	<u>681,536</u>	<u>210,901</u>	<u>892,437</u>
 <i>Fund balances:</i>			
Nonspendable	-	-	-
Restricted	18,156,314	1,963,018	20,119,332
Committed	-	-	-
Assigned	-	-	-
Unassigned	(144,072)	(210,901)	(354,973)
	<u>18,012,242</u>	<u>1,752,117</u>	<u>19,764,359</u>
	<u>\$ 18,693,778</u>	<u>\$ 1,963,018</u>	<u>\$ 20,656,796</u>

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

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Statement A-2

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<i>Revenues:</i>			
Taxes	\$ 4,049,027	\$ 40,898	\$ 4,089,925
Federal grants	856,712	-	856,712
State and local source grants	5,523,701	-	5,523,701
Licenses and fees	1,505,743	-	1,505,743
Charges for services	1,204,352	-	1,204,352
Investment income (loss)	-	3,998	3,998
Miscellaneous	831,013	-	831,013
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	13,970,548	44,896	14,015,444
<i>Expenditures:</i>			
Current			
General Government	1,535,968	-	1,535,968
Public safety	5,419,467	-	5,419,467
Culture and recreation	300,632	-	300,632
Health and welfare	4,878,764	-	4,878,764
Public works	5,377,824	8,986	5,386,810
Capital outlay	2,942,507	181,716	3,124,223
Debt service			
Principal	289,450	20,000	309,450
Interest	-	9,568	9,568
Bond issuance costs	-	-	-
	<hr/>	<hr/>	<hr/>
<i>Total expenditures</i>	20,744,612	220,270	20,964,882
<i>Excess (deficiency) of revenues over expenditures</i>	<hr/> (6,774,064) <hr/>	<hr/> (175,374) <hr/>	<hr/> (6,949,438) <hr/>
<i>Other financing sources (uses):</i>			
Operating transfers in (out)	7,576,899	-	7,576,899
Original issue premiums	-	-	-
Original issue discounts	-	-	-
Payment to refunding agent	-	-	-
Bond proceeds	360,000	-	360,000
	<hr/>	<hr/>	<hr/>
<i>Total other financing sources (uses)</i>	7,936,899	-	7,936,899
<i>Net change in fund balances</i>	1,162,835	(175,374)	987,461
<i>Fund balances - beginning of year</i>	<hr/> 16,849,407 <hr/>	<hr/> 1,927,491 <hr/>	<hr/> 18,776,898 <hr/>
<i>Fund balances - end of year</i>	<hr/> <u>\$ 18,012,242</u> <hr/>	<hr/> <u>\$ 1,752,117</u> <hr/>	<hr/> <u>\$ 19,764,359</u> <hr/>

The accompanying notes are an integral part of these financial statements

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**SPECIAL REVENUE FUNDS**

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## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for funding that is restricted either by statute or by grantor/donor restrictions.

**Public Works** - Accounts for revenues and expenditures for control of road maintenance. Funding is from state shared revenue. This fund was created by authority of state statutes (see Section 67-4-1, NMSA 1978 Compilation).

**Farm and Range** – To Accounts for revenues and expenditures for control of predatory animals. Funding is from the Taylor Grazing Act. Expenditures may be only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

**Building Maintenance and Construction** – These funds were established for building maintenance, parking lot acquisition and development associated with improvements to the Sandoval County Buildings.

**SACO Capital Outlay Projects** – To account for all County building improvements and equipment purchases.

**Clerks Equipment & Recording** – To account for revenues and expenditures for control of equipment. The fees collected are restricted in that they may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-2.2, NMSA 1978 Compilation).

**E-911 Communications (Authorized by Commission and Budget Approval)** – To account for revenues and expenditures related to contracts of emergency services provided to districts within the County.

**Indigent Claims** – Accounts 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 (see Section 7-2OE-9, NMSA 1978 Compilation).

**County Property Valuation** – To account for funds used to provide valuation services to the County and other local entities. This fund was created by authority of state statute (see Section 7-38-38.1, NMSA 1978 Compilation).

**Recreation** – Used to account for revenues and expenditures related to the County's Youth recreational activities. Funds are provided by the state shared cigarette tax. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

**Southwest Youth Soccer (Authorized by Commission and Budget Approval)** – Used to account for revenues and expenditures related to assistance and operation of the soccer complex.

**Sandoval County (SACO) Project (Authorized by Commission and Budget Approval)** – To account for revenues and expenditures of special projects within the County's five districts that are approved annually through the budget process.

**Sheriff's Overtime** – Grant funding from outside sources to cover the salary expense of deputies to secure specialized areas.

**Sheriff's DARE (Authorized by Commission and Budget Approval)** – To account for revenues and expenditures of the County's Drug Abuse Resistance Education (DARE) Program.

**Narcotics** – To account for the establishing and implementation of an undercover operation. Financing is provided by state funds. The authorization to create this fund was given by the Anti-Drug Abuse Act of 1986, subtitle K, State and Local Law Enforcement Assistance Act of 1986 (Public Law 99-570).

**CYFD / KASEY** – To account for funds received for a program aimed to increase attendance in elementary schools throughout New Mexico with the use of a reading dog and structured program.

**Law Enforcement Fund** – To account for revenues and expenditures for maintaining and improving the County's law enforcement department in order to enhance its efficiency and effectiveness. Funding is from the State appropriation authorized by Section 29-13-3f, NMSA.

**Eastern S.S.C.A.F.C.A.** – An agreement made with Sandoval County, the Town of Bernalillo, and Eastern SSCAFCA for a sludge control project.

## SPECIAL REVENUE FUNDS

**Comcast Cable Communications (Scholarship Authorized by Commission and Budget Approval)** – To account for revenues and expenditures related to scholarships provided to residents derived from a franchise fee received from Comcast (formerly Jones Intercable).

**GIS Mapping (Authorized by Commission and Budget Approval)** – To account for fees collected for producing requested copies of certain public records.

**Forest Reserve Title III (Authorized by Commission and Budget Approval)** – To account for the County's share of Title III Forest Reserve Receipts. This fund was created by authority of NMSA 1978, Section 6-11-3.

**Emergency Medical Service (EMS) Funds** – Accounts for revenues and expenditures for Emergency Medical Services in the communities of Algodones, Santo Domingo, SACO (Sandoval County), Jemez Pueblo, Jemez Valley, La Cueva, Placitas, Ponderosa, La Madera, Navajo Nation, Zia Pueblo, Regina, and Pena Blanca. These funds were created by the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

**Sandoval County ¼ Cent Fire** – To account for ¼% gross receipts tax to be used to purchase equipment, repair radio repeater sites, etc., that benefit the entire Sandoval County Fire System. This fund was created by authority of state statute (see Section 7-20-E-15 & 16, NMSA 1978 Compilation).

**Fire District Funds, NM Fire Protection Grant, and Sandoval County Admin - State** – Accounts for revenues and expenditures of fire protection funds for the communities of Regina, Placitas, Algodones, Ponderosa, Pena Blanca, La Madera, La Cueva, Torreon, Zia Pueblo, Santa Ana, and the County for administration of fire funds. Funding is provided by allotments from the New Mexico State Fire Marshall's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

**Placitas VFD FEMA Grant** - a Grant for communications equipment head by Sandoval County Fire Department.

**Cuba Wastewater Project** – Sandoval County is the Fiscal Agent for the Village of Cuba for the purpose of entering into a loan agreement with the New Mexico Environment Department for obtaining wastewater construction loan funds for a wastewater treatment plan.

**Universal Hiring Grant and School Resource Officer Grant (Authorized by Commission and Budget Approval)** – To account for federal funds received for the implementation of the COPS in School program.

**Wildland Suppression** – To account for funds received from the State of New Mexico Forestry Division to fight brush fires in rural fire districts.

**Wildland Funding** – A grant to offer volunteer firefighters a stipend for fighting fires on federal land.

**Homeland Security** – Funds provided in FY2007 by FEMA Homeland Security Funds for the purpose of Microwave and Communications Equipment, mobile equipment trailer and SWAT Law Enforcement equipment.

**Community Health Services (Authorized by Commission and Budget Approval)** – Accounts for state funds relating to improvement of health and human services in the County. The authority to create this fund was given by New Mexico Statute, Chapter 113.

**Substance Abuse Prevention (Authorized by Commission and Budget Approval)** – To account for federal and State of New Mexico grants, which are utilized for substance abuse prevention within the County.

**DWI Program (Authorized by Commission and Budget Approval)** – To account for federal funds received through the State of New Mexico Children Youth and Families Department (DYFD) to combat underage drinking.

**Special Appropriation Project** – To account for state funding for an obesity grant through the nutrition program.

**Shelter Plus Care Program** – To account for funds received from the United States Department of Housing and Urban Development over a five year period to be used for shelter and care for the homeless.

**Senior Support Program (Authorized by Commission and Budget Approval)** – To account for funds used to provide support services to senior citizens of the County.

## SPECIAL REVENUE FUNDS

**Senior Citizens** – To account for funds used to provide feeding of senior citizens, senior companion program and other senior citizens services. Funding is provided by federal and state grants. The authority to create this fund was given by New Mexico Statute, Chapter 354.

**Senior Ancillary** - To account for funds used to provide feeding of senior citizens, senior companion program and other senior citizens services. Funding is provided by federal and state grants. The authority to create this fund was given by New Mexico Statute, Chapter 354.

**Water Project Fund** - (Authorized by Commission and Budget Approval) is used to account for revenues and expenditures of the County on a sewer project in Corrales.

**El Zocalo** – These funds are to be used for the operation and management or rentals at the El Zocalo building.

**County Fairgrounds Management** – This Budget was established to develop and manage 67 acre master plan site for multi use and economic development.

**Placitas Community Public Library** – Funding was provided by Housing and Urban Development for construction of the Library

**Domestic Violence Shelter** – This fund was created by commission and board approval to account for State of New Mexico Legislative funding relating to providing a domestic violence shelter in Sandoval County.

**New Mexico Clean and Beautiful** – To account for revenues and expenditures for the New Mexico Clean and Beautiful Project. This fund was created by authority of state statute (see Section 67-15-1 through 67-16-4 of NMSA).

**Lodgers Tax** – To account for collection and disbursement of lodgers tax revenues. The authority to create this fund was given by New Mexico Statute 3-38-18 to 3-38-24.

**Jemez Mountain Trail Grant** – Federal Highway Grant that is used for improvements along the scenic byway.

**Cell Tower** – This Budget is required for the application of expenditures for analyzing and reviewing of cell tower wireless communication applications.

**Subdivision Engineering Fee** – Planning and Zoning escrow fund for projected engineering fees – estimated fee amount is deposited by the sub-divider, the County's contract engineer bills the County, we pay the engineer and retain a 5% handling fee. Any additional amount if refunded to the sub-divider.

**Broadband Stimulus Grant** - The county was awarded a broadband grant for continuing work on the broadband project... monies at this point have not been utilized, only general fund matching funds have been used.

**La Plazuela Paving/Landscape** - this account was used for the Paving of the parking Lot and landscaping of the New Administration Building. This fund was funded by transfers from the General Fund.

**Legislative Funding** – To account for funds received for public health activities including expenses incurred in enforcing health laws and regulations. This fund was created by authority of NMSA 1978, Sections 4-38-13 and 4-38-16.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	Public Works Fund	Farm and Range Fund	Building Maintenance and Construction Fund	SACO Capital Outlay Projects Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 1,792,328	\$ 744	\$ 2,214,457	\$ 3,773,812
Accounts receivable:				
Licenses and fees	47,681	-	-	-
Property taxes	-	-	-	-
Other taxes	31,518	-	-	-
Intergovernmental	-	-	-	-
Other receivables	39,574	-	-	-
Interfund balances	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
	<u>\$ 1,911,101</u>	<u>\$ 744</u>	<u>\$ 2,214,457</u>	<u>\$ 3,773,812</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ 146,394	\$ -	\$ -	\$ -
Accrued payroll	65,926	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
	<u>212,320</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	1,698,781	744	2,214,457	3,773,812
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>1,698,781</u>	<u>744</u>	<u>2,214,457</u>	<u>3,773,812</u>
	<u>\$ 1,911,101</u>	<u>\$ 744</u>	<u>\$ 2,214,457</u>	<u>\$ 3,773,812</u>

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

<u>County Clerk Equipment Recording Fund</u>	<u>E-911 Communications Fund</u>	<u>Indigent Claims Fund</u>	<u>County Property Valuation Fund</u>	<u>Recreation Fund</u>	<u>Southwest Youth Soccer Fund</u>
\$ 595,390	\$ 16,308	\$ 3,619,003	\$ 1,094,666	\$ 30,373	\$ 25,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	157,483	-	-	-
-	-	-	-	-	-
-	36,379	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 595,390</u>	<u>\$ 52,687</u>	<u>\$ 3,776,486</u>	<u>\$ 1,094,666</u>	<u>\$ 30,373</u>	<u>\$ 25,000</u>
\$ -	\$ -	\$ 74,264	\$ -	\$ -	\$ -
-	-	8,626	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	82,890	-	-	-
-	-	-	-	-	-
595,390	52,687	3,693,596	1,094,666	30,373	25,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>595,390</u>	<u>52,687</u>	<u>3,693,596</u>	<u>1,094,666</u>	<u>30,373</u>	<u>25,000</u>
<u>\$ 595,390</u>	<u>\$ 52,687</u>	<u>\$ 3,776,486</u>	<u>\$ 1,094,666</u>	<u>\$ 30,373</u>	<u>\$ 25,000</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	Sandoval County Project Fund	Sheriff's Over-time Fund	Sheriff's DARE Fund	Narcotics Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 78,461	\$ 16,918	\$ 35,076	\$ -
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund balances	8,092	-	777	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 86,553</u>	<u>\$ 16,918</u>	<u>\$ 35,853</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	86,553	16,918	35,853	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>86,553</u>	<u>16,918</u>	<u>35,853</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 86,553</u>	<u>\$ 16,918</u>	<u>\$ 35,853</u>	<u>\$ -</u>

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



<u>CYFD/Kasey Fund</u>	<u>Law Enforcement Fund</u>	<u>Eastern SSCAFCA Fund</u>	<u>Comcast Cable Communications Fund</u>	<u>GIS Mapping Fees Fund</u>	<u>Forest Reserve Title III Fund</u>
\$ -	\$ 23,657	\$ 4,255	\$ 22,426	\$ 15,080	\$ 43,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	58,800	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 82,457</u>	<u>\$ 4,255</u>	<u>\$ 22,426</u>	<u>\$ 15,080</u>	<u>\$ 43,300</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	82,457	4,255	22,426	15,080	43,300
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 82,457</u>	<u>\$ 4,255</u>	<u>\$ 22,426</u>	<u>\$ 15,080</u>	<u>\$ 43,300</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	EMS/Fire Department Fund	SACO 1/4% Fire Fund	Placitas Fire District Fund	Algodones Fire District Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 234,458	\$ 446,309	\$ 27,101	\$ 47,374
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	55,084	17,663	-	-
Intergovernmental	-	-	-	-
Other receivables	42,383	-	-	-
Interfund balances	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
	<u>\$ 331,925</u>	<u>\$ 463,972</u>	<u>\$ 27,101</u>	<u>\$ 47,374</u>
<i>Total assets</i>	<u>\$ 331,925</u>	<u>\$ 463,972</u>	<u>\$ 27,101</u>	<u>\$ 47,374</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ -	\$ 460	\$ 1,563	\$ 2,230
Accrued payroll	35,580	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
	<u>35,580</u>	<u>460</u>	<u>1,563</u>	<u>2,230</u>
<i>Total liabilities</i>	<u>35,580</u>	<u>460</u>	<u>1,563</u>	<u>2,230</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	296,345	463,512	25,538	45,144
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>296,345</u>	<u>463,512</u>	<u>25,538</u>	<u>45,144</u>
<i>Total fund balances</i>	<u>296,345</u>	<u>463,512</u>	<u>25,538</u>	<u>45,144</u>
<i>Total liabilities and fund balances</i>	<u>\$ 331,925</u>	<u>\$ 463,972</u>	<u>\$ 27,101</u>	<u>\$ 47,374</u>

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

<u>Pena Blanca Fire District Fund</u>	<u>Ponderosa Fire District Fund</u>	<u>La Madera Fire District Fund</u>	<u>La Cueva Fire District Fund</u>	<u>Torreon Fire District Fund</u>	<u>Zia Pueblo Fire District Fund</u>
\$ 26,267	\$ 179,904	\$ 21,849	\$ 151,706	\$ 21,954	\$ 137,008
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 26,267</u>	<u>\$ 179,904</u>	<u>\$ 21,849</u>	<u>\$ 151,706</u>	<u>\$ 21,954</u>	<u>\$ 137,008</u>
\$ 231	\$ -	\$ 154	\$ 72	\$ -	\$ 161
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>231</u>	<u>-</u>	<u>154</u>	<u>72</u>	<u>-</u>	<u>161</u>
-	-	-	-	-	-
26,036	179,904	21,695	151,634	21,954	136,847
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,036</u>	<u>179,904</u>	<u>21,695</u>	<u>151,634</u>	<u>21,954</u>	<u>136,847</u>
<u>\$ 26,267</u>	<u>\$ 179,904</u>	<u>\$ 21,849</u>	<u>\$ 151,706</u>	<u>\$ 21,954</u>	<u>\$ 137,008</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	Regina Fire District Fund	Lacitas VFD Fema Grant Fund	La Cueva VFD USDI Fund	NM Fire Protection Grant Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 254,261	\$ -	\$ -	\$ -
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund balances	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 254,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ 158	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
<i>Total liabilities</i>	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	254,103	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>254,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 254,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Sandoval County EMS Fund</u>	<u>Algodones EMS Fund</u>	<u>Santo Domingo EMS Fund</u>	<u>Jemez Pueblo EMS Fund</u>	<u>La Cueva EMS Fund</u>	<u>Santa Ana Fire Station #21 Fund</u>
\$ 1,413	\$ 272	\$ 2,189	\$ 319	\$ 1,056	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,413</u>	<u>\$ 272</u>	<u>\$ 2,189</u>	<u>\$ 319</u>	<u>\$ 1,056</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,413	272	2,189	319	1,056	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,413</u>	<u>272</u>	<u>2,189</u>	<u>319</u>	<u>1,056</u>	<u>-</u>
<u>\$ 1,413</u>	<u>\$ 272</u>	<u>\$ 2,189</u>	<u>\$ 319</u>	<u>\$ 1,056</u>	<u>\$ -</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	La Madera EMS Fund	Regina EMS Fund	Pena Blanca EMS Fund	Torreon EMS Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 284	\$ 494	\$ 1,454	\$ 1,057
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund balances	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 284</u>	<u>\$ 494</u>	<u>\$ 1,454</u>	<u>\$ 1,057</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	284	494	1,454	1,057
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>284</u>	<u>494</u>	<u>1,454</u>	<u>1,057</u>
<i>Total liabilities and fund balances</i>	<u>\$ 284</u>	<u>\$ 494</u>	<u>\$ 1,454</u>	<u>\$ 1,057</u>

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

Placitas EMS Fund	Cuba Wastewater Project Fund	Fire Protection Fund	Universal Hiring Grant Fund	Wildland Suppression Fund	Wildland Funding Fund
\$ 8	\$ -	\$ 18,716	\$ -	\$ -	\$ 120,209
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	164,090	-	-
-	-	-	-	-	-
<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 18,716</u>	<u>\$ 164,090</u>	<u>\$ -</u>	<u>\$ 120,209</u>
\$ -	\$ 50,911	\$ 610	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,283	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>50,911</u>	<u>610</u>	<u>-</u>	<u>3,283</u>	<u>-</u>
-	-	-	-	-	-
8	-	18,106	164,090	-	120,209
-	-	-	-	-	-
-	-	-	-	-	-
-	(50,911)	-	-	(3,283)	-
<u>8</u>	<u>(50,911)</u>	<u>18,106</u>	<u>164,090</u>	<u>(3,283)</u>	<u>120,209</u>
<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 18,716</u>	<u>\$ 164,090</u>	<u>\$ -</u>	<u>\$ 120,209</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	Homeland Security Grants Fund	Community Health Services Fund	Substance Abuse Prevention Fund	DWI Grant Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 20,861	\$ 164,963	\$ 14,927	\$ 70,388
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	214,163
Interfund balances	-	-	16,997	-
Restricted cash and cash equivalents	-	-	-	-
<i>Total assets</i>	<u>\$ 20,861</u>	<u>\$ 164,963</u>	<u>\$ 31,924</u>	<u>\$ 284,551</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ 44	\$ 160
Accrued payroll	-	-	-	11,420
Interfund balances	-	66,252	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>66,252</u>	<u>44</u>	<u>11,580</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	20,861	98,711	31,880	272,971
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<i>Total fund balances</i>	<u>20,861</u>	<u>98,711</u>	<u>31,880</u>	<u>272,971</u>
<i>Total liabilities and fund balances</i>	<u>\$ 20,861</u>	<u>\$ 164,963</u>	<u>\$ 31,924</u>	<u>\$ 284,551</u>

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



Special Appropriations Project Fund	Shelter Plus Care Program Fund	Senior Support Program Fund	Senior Citizens Fund	Senior Ancillary Fund	Water Project Fund
\$ 99,240	\$ -	\$ 988,837	\$ 279,463	\$ 132,986	\$ 448,919
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	15,870	-	-	-	-
-	-	-	21,529	16,847	37,500
-	-	-	-	-	10,541
-	-	-	-	-	-
<u>\$ 99,240</u>	<u>\$ 15,870</u>	<u>\$ 988,837</u>	<u>\$ 300,992</u>	<u>\$ 149,833</u>	<u>\$ 496,960</u>
\$ -	\$ -	\$ 12,945	\$ 515	\$ 37	\$ 14,856
-	-	36,722	-	-	-
-	51,053	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>51,053</u>	<u>49,667</u>	<u>515</u>	<u>37</u>	<u>14,856</u>
-	-	-	-	-	-
99,240	-	939,170	300,477	149,796	482,104
-	-	-	-	-	-
-	-	-	-	-	-
-	(35,183)	-	-	-	-
<u>99,240</u>	<u>(35,183)</u>	<u>939,170</u>	<u>300,477</u>	<u>149,796</u>	<u>482,104</u>
<u>\$ 99,240</u>	<u>\$ 15,870</u>	<u>\$ 988,837</u>	<u>\$ 300,992</u>	<u>\$ 149,833</u>	<u>\$ 496,960</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2013**

	El Zocalo Fund	County Fairgrounds Mgmt Fund	Placitas Community Library Fund	Domestic Violence Shelter Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 69,796	\$ 148,892	\$ -	\$ -
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund balances	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
	<u>69,796</u>	<u>148,892</u>	<u>-</u>	<u>-</u>
<i>Total assets</i>	<u>\$ 69,796</u>	<u>\$ 148,892</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ 1,357	\$ 83	\$ -	\$ -
Accrued payroll	6,902	-	-	-
Interfund balances	-	-	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
	<u>8,259</u>	<u>83</u>	<u>-</u>	<u>-</u>
<i>Total liabilities</i>	<u>8,259</u>	<u>83</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	61,537	148,809	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>61,537</u>	<u>148,809</u>	<u>-</u>	<u>-</u>
<i>Total fund balances</i>	<u>61,537</u>	<u>148,809</u>	<u>-</u>	<u>-</u>
	<u>\$ 69,796</u>	<u>\$ 148,892</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Total liabilities and fund balances</i>	<u>\$ 69,796</u>	<u>\$ 148,892</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>NM Clean and Beautiful Fund</u>	<u>Lodger's Tax Fund</u>	<u>Jemez Mountain Trail Grant Fund</u>	<u>Cell Tower Fund</u>	<u>Subdivision Engineering Fees Fund</u>	<u>Broadband Stimulus Grant Fund</u>
\$ -	\$ 33,527	\$ -	\$ 84,469	\$ 8,070	\$ 4,681
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 33,527</u>	<u>\$ -</u>	<u>\$ 84,469</u>	<u>\$ 8,070</u>	<u>\$ 4,681</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	4,925	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,925	-	-	-
-	-	-	-	-	-
-	33,527	-	84,469	8,070	4,681
-	-	-	-	-	-
-	-	(4,925)	-	-	-
<u>-</u>	<u>33,527</u>	<u>(4,925)</u>	<u>84,469</u>	<u>8,070</u>	<u>4,681</u>
<u>\$ -</u>	<u>\$ 33,527</u>	<u>\$ -</u>	<u>\$ 84,469</u>	<u>\$ 8,070</u>	<u>\$ 4,681</u>

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

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\*\*\*\*\* STATE OF NEW MEXICO  
 \*\*\*\*\* SANDOVAL COUNTY  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2013

Statement B-1  
 Page 8 of 8

	La Plazuela Paving/Landscaping Fund	Legislative Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
<i>Current assets:</i>			
Cash and cash equivalents	\$ -	\$ -	\$ 17,666,935
Accounts receivable:			
Licenses and fees	-	-	47,681
Property taxes	-	-	-
Other taxes	-	-	261,748
Intergovernmental	-	-	74,670
Other receivables	-	33,872	442,247
Interfund balances	-	-	200,497
Restricted cash and cash equivalents	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total assets</i>	<u>\$ -</u>	<u>\$ 33,872</u>	<u>\$ 18,693,778</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<i>Current liabilities:</i>			
Accounts payable	\$ -	\$ -	\$ 307,205
Accrued payroll	-	-	165,176
Interfund balances	-	83,642	209,155
Deferred revenue	-	-	-
Deferred revenue - property taxes	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total liabilities</i>	<u>-</u>	<u>83,642</u>	<u>681,536</u>
 <i>Fund balances:</i>			
Nonspendable	-	-	-
Restricted	-	-	18,156,314
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	(49,770)	(144,072)
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total fund balances</i>	<u>-</u>	<u>(49,770)</u>	<u>18,012,242</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 33,872</u>	<u>\$ 18,693,778</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Public Works Fund	Farm and Range Fund	Building Maintenance and Construction Fund	SACO Capital Outlay Projects Fund
<i>Revenues:</i>				
Taxes	\$ 887,150	\$ -	\$ -	\$ -
Federal grants	167,332	9,846	-	-
State and local source grants	827,578	-	-	-
Licenses and fees	165	-	-	-
Charges for services	-	-	-	29,456
Interest	-	-	-	-
Miscellaneous	694,847	-	-	-
<i>Total revenues</i>	<u>2,577,072</u>	<u>9,846</u>	<u>-</u>	<u>29,456</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	75,482	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	3,734,708	-	-	-
Capital outlay	1,397,232	18,099	692,466	52,556
Debt service:				
Principal	289,450	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,421,390</u>	<u>18,099</u>	<u>767,948</u>	<u>52,556</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,844,318)</u>	<u>(8,253)</u>	<u>(767,948)</u>	<u>(23,100)</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	3,138,758	-	-	1,077,847
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,138,758</u>	<u>-</u>	<u>-</u>	<u>1,077,847</u>
<i>Net change in fund balances</i>	294,440	(8,253)	(767,948)	1,054,747
<i>Fund balances - beginning of year</i>	<u>1,404,341</u>	<u>8,997</u>	<u>2,982,405</u>	<u>2,719,065</u>
<i>Fund balances - end of year</i>	<u>\$ 1,698,781</u>	<u>\$ 744</u>	<u>\$ 2,214,457</u>	<u>\$ 3,773,812</u>

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

County Clerk Equipment Recording Fund	E-911 Communications Fund	Indigent Claims Fund	County Property Valuation Fund	Recreation Fund	Southwest Youth Soccer Fund
\$ -	\$ -	\$ 2,096,028	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
231,894	-	-	1,057,278	-	-
-	247,643	-	-	1,115	80,000
-	-	-	-	-	-
4,645	-	10,640	-	13,024	-
<u>236,539</u>	<u>247,643</u>	<u>2,106,668</u>	<u>1,057,278</u>	<u>14,139</u>	<u>80,000</u>
23,624	-	-	1,277,996	-	-
-	1,057,464	-	-	-	-
-	-	-	-	15,929	80,000
-	-	1,779,886	-	-	-
-	-	-	-	-	-
113,560	-	-	12,756	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>137,184</u>	<u>1,057,464</u>	<u>1,779,886</u>	<u>1,290,752</u>	<u>15,929</u>	<u>80,000</u>
<u>99,355</u>	<u>(809,821)</u>	<u>326,782</u>	<u>(233,474)</u>	<u>(1,790)</u>	<u>-</u>
-	973,844	-	-	-	-
-	-	-	-	-	-
-	<u>973,844</u>	-	-	-	-
99,355	164,023	326,782	(233,474)	(1,790)	-
<u>496,035</u>	<u>(111,336)</u>	<u>3,366,814</u>	<u>1,328,140</u>	<u>32,163</u>	<u>25,000</u>
<u>\$ 595,390</u>	<u>\$ 52,687</u>	<u>\$ 3,693,596</u>	<u>\$ 1,094,666</u>	<u>\$ 30,373</u>	<u>\$ 25,000</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	Sandoval County Project Fund	Sheriff's Over-time Fund	Sheriff's DARE Fund	Narcotics Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Federal grants	-	45,022	-	-
State and local source grants	-	73,357	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	33,859	-
<i>Total revenues</i>	<u>-</u>	<u>118,379</u>	<u>33,859</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	16,235	-	-	-
Public safety	-	93,917	2,644	1,404
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>16,235</u>	<u>93,917</u>	<u>2,644</u>	<u>1,404</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(16,235)</u>	<u>24,462</u>	<u>31,215</u>	<u>(1,404)</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	(485)	-	22	(22)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(485)</u>	<u>-</u>	<u>22</u>	<u>(22)</u>
<i>Net change in fund balances</i>	(16,720)	24,462	31,237	(1,426)
<i>Fund balances - beginning of year</i>	<u>103,273</u>	<u>(7,544)</u>	<u>4,616</u>	<u>1,426</u>
<i>Fund balances - end of year</i>	<u>\$ 86,553</u>	<u>\$ 16,918</u>	<u>\$ 35,853</u>	<u>\$ -</u>

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



CYFD/Kasey Fund	Law Enforcement Fund	Eastern SSCAFCA Fund	Comcast Cable Communications Fund	GIS Mapping Fees Fund	Forest Reserve Title III Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	128,726	-	-	-	-
-	-	-	13,026	11,832	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	128,726	-	13,026	11,832	-
-	-	-	-	10,387	132,244
-	80,640	-	-	-	-
-	-	-	9,900	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,701	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	110,341	-	9,900	10,387	132,244
-	18,385	-	3,126	1,445	(132,244)
(6,924)	-	-	-	-	-
-	-	-	-	-	-
(6,924)	-	-	-	-	-
(6,924)	18,385	-	3,126	1,445	(132,244)
6,924	64,072	4,255	19,300	13,635	175,544
\$ -	\$ 82,457	\$ 4,255	\$ 22,426	\$ 15,080	\$ 43,300

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	EMS/Fire Department Fund	SACO 1/4% Fire Fund	Placitas Fire District Fund	Algodones Fire District Fund
<i>Revenues:</i>				
Taxes	\$ 766,145	\$ 284,681	\$ -	\$ -
Federal grants	-	-	-	-
State and local source grants	4,790	-	194,666	143,876
Licenses and fees	-	-	-	-
Charges for services	673,855	-	-	-
Interest	-	-	-	-
Miscellaneous	11,903	-	60	-
<i>Total revenues</i>	<u>1,456,693</u>	<u>284,681</u>	<u>194,726</u>	<u>143,876</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	1,878,741	262,902	122,148	111,511
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	86,853	99,195	96,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,878,741</u>	<u>349,755</u>	<u>221,343</u>	<u>207,511</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(422,048)</u>	<u>(65,074)</u>	<u>(26,617)</u>	<u>(63,635)</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	414,968	(8,520)	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>414,968</u>	<u>(8,520)</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	(7,080)	(73,594)	(26,617)	(63,635)
<i>Fund balances - beginning of year</i>	<u>303,425</u>	<u>537,106</u>	<u>52,155</u>	<u>108,779</u>
<i>Fund balances - end of year</i>	<u>\$ 296,345</u>	<u>\$ 463,512</u>	<u>\$ 25,538</u>	<u>\$ 45,144</u>

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

Pena Blanca Fire District Fund	Ponderosa Fire District Fund	La Madera Fire District Fund	La Cueva Fire District Fund	Torreon Fire District Fund	Zia Pueblo Fire District Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
65,058	152,615	65,058	199,008	48,476	48,476
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	76	-	-
<u>65,058</u>	<u>152,615</u>	<u>65,058</u>	<u>199,084</u>	<u>48,476</u>	<u>48,476</u>
-	-	-	-	-	-
47,987	77,023	42,890	127,877	41,213	24,967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	39,810	17,973	47,958	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>47,987</u>	<u>116,833</u>	<u>60,863</u>	<u>175,835</u>	<u>41,213</u>	<u>24,967</u>
<u>17,071</u>	<u>35,782</u>	<u>4,195</u>	<u>23,249</u>	<u>7,263</u>	<u>23,509</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,071	35,782	4,195	23,249	7,263	23,509
8,965	144,122	17,500	128,385	14,691	113,338
<u>\$ 26,036</u>	<u>\$ 179,904</u>	<u>\$ 21,695</u>	<u>\$ 151,634</u>	<u>\$ 21,954</u>	<u>\$ 136,847</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	Regina Fire District Fund	Lacitas VFD Fema Grant Fund	La Cueva VFD USDI Fund	NM Fire Protection Grant Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Federal grants	-	-	-	-
State and local source grants	145,422	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>145,422</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	57,722	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	17,120	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>74,842</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>70,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	-	6,020	(930)	33,866
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,020</u>	<u>(930)</u>	<u>33,866</u>
<i>Net change in fund balances</i>	70,580	6,020	(930)	33,866
<i>Fund balances - beginning of year</i>	<u>183,523</u>	<u>(6,020)</u>	<u>930</u>	<u>(33,866)</u>
<i>Fund balances - end of year</i>	<u>\$ 254,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Sandoval County EMS Fund	Algodones EMS Fund	Santo Domingo EMS Fund	Jemez Pueblo EMS Fund	La Cueva EMS Fund	Santa Ana Fire Station #21 Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
14,087	5,952	9,244	8,619	7,158	194,877
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,087</u>	<u>5,952</u>	<u>9,244</u>	<u>8,619</u>	<u>7,158</u>	<u>194,877</u>
-	-	-	-	-	-
14,067	5,952	7,176	8,584	6,238	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	20,093
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,067</u>	<u>5,952</u>	<u>7,176</u>	<u>8,584</u>	<u>6,238</u>	<u>20,093</u>
<u>20</u>	<u>-</u>	<u>2,068</u>	<u>35</u>	<u>920</u>	<u>174,784</u>
-	-	-	-	-	2,500
-	-	-	-	-	-
-	-	-	-	-	2,500
20	-	2,068	35	920	177,284
<u>1,393</u>	<u>272</u>	<u>121</u>	<u>284</u>	<u>136</u>	<u>(177,284)</u>
<u>\$ 1,413</u>	<u>\$ 272</u>	<u>\$ 2,189</u>	<u>\$ 319</u>	<u>\$ 1,056</u>	<u>\$ -</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	La Madera EMS Fund	Regina EMS Fund	Pena Blanca EMS Fund	Torreon EMS Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Federal grants	-	-	-	-
State and local source grants	5,076	5,167	7,512	7,190
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,076</u>	<u>5,167</u>	<u>7,512</u>	<u>7,190</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,063	4,967	7,512	7,190
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,063</u>	<u>4,967</u>	<u>7,512</u>	<u>7,190</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>13</u>	<u>200</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	13	200	-	-
<i>Fund balances - beginning of year</i>	<u>271</u>	<u>294</u>	<u>1,454</u>	<u>1,057</u>
<i>Fund balances - end of year</i>	<u>\$ 284</u>	<u>\$ 494</u>	<u>\$ 1,454</u>	<u>\$ 1,057</u>

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

Placitas EMS Fund	Cuba Wastewater Project Fund	Fire Protection Fund	Universal Hiring Grant Fund	Wildland Suppression Fund	Wildland Funding Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
5,688	920,966	68,885	-	-	23,218
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,688</u>	<u>920,966</u>	<u>68,885</u>	<u>-</u>	<u>-</u>	<u>23,218</u>
-	-	-	-	-	-
5,688	-	49,373	-	-	2,512
-	-	-	-	-	-
-	-	-	-	-	-
-	1,227,622	-	-	-	-
-	-	8,829	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,688</u>	<u>1,227,622</u>	<u>58,202</u>	<u>-</u>	<u>-</u>	<u>2,512</u>
-	(306,656)	10,683	-	-	20,706
-	-	-	-	-	930
-	360,000	-	-	-	-
-	360,000	-	-	-	930
-	53,344	10,683	-	-	21,636
<u>8</u>	<u>(104,255)</u>	<u>7,423</u>	<u>164,090</u>	<u>(3,283)</u>	<u>98,573</u>
<u>\$ 8</u>	<u>\$ (50,911)</u>	<u>\$ 18,106</u>	<u>\$ 164,090</u>	<u>\$ (3,283)</u>	<u>\$ 120,209</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	Homeland Security Grants Fund	Community Health Services Fund	Substance Abuse Prevention Fund	DWI Grant Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Federal grants	48,422	-	-	28,363
State and local source grants	4,643	151,255	72,630	1,067,135
Licenses and fees	-	-	-	133,790
Charges for services	-	31,150	-	-
Interest	-	-	-	-
Miscellaneous	24,434	-	-	25
<i>Total revenues</i>	<u>77,499</u>	<u>182,405</u>	<u>72,630</u>	<u>1,229,313</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	1,264,095
Culture and recreation	-	-	-	-
Health and welfare	-	252,462	71,427	-
Public works	-	-	-	-
Capital outlay	38,110	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>38,110</u>	<u>252,462</u>	<u>71,427</u>	<u>1,264,095</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>39,389</u>	<u>(70,057)</u>	<u>1,203</u>	<u>(34,782)</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	-	101,495	-	102,420
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>101,495</u>	<u>-</u>	<u>102,420</u>
<i>Net change in fund balances</i>	39,389	31,438	1,203	67,638
<i>Fund balances - beginning of year</i>	<u>(18,528)</u>	<u>67,273</u>	<u>30,677</u>	<u>205,333</u>
<i>Fund balances - end of year</i>	<u>\$ 20,861</u>	<u>\$ 98,711</u>	<u>\$ 31,880</u>	<u>\$ 272,971</u>

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



Special Appropriations Project Fund	Shelter Plus Care Program Fund	Senior Support Program Fund	Senior Citizens Fund	Senior Ancillary Fund	Water Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	277,977	964	278,786	-	-
-	-	-	592,575	198,613	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	37,500
<u>-</u>	<u>277,977</u>	<u>964</u>	<u>871,361</u>	<u>198,613</u>	<u>37,500</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	263,274	1,235,666	1,094,701	181,348	-
-	-	-	-	-	268,758
-	-	41,184	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>263,274</u>	<u>1,276,850</u>	<u>1,094,701</u>	<u>181,348</u>	<u>268,758</u>
<u>-</u>	<u>14,703</u>	<u>(1,275,886)</u>	<u>(223,340)</u>	<u>17,265</u>	<u>(231,258)</u>
-	-	1,465,029	209,691	58,729	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,465,029</u>	<u>209,691</u>	<u>58,729</u>	<u>-</u>
-	14,703	189,143	(13,649)	75,994	(231,258)
<u>99,240</u>	<u>(49,886)</u>	<u>750,027</u>	<u>314,126</u>	<u>73,802</u>	<u>713,362</u>
<u>\$ 99,240</u>	<u>\$ (35,183)</u>	<u>\$ 939,170</u>	<u>\$ 300,477</u>	<u>\$ 149,796</u>	<u>\$ 482,104</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BLANCES - NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	County			
	El Zocalo	Fairgrounds	Placitas	Domestic
	Fund	Management	Community	Violence Shelter
	Fund	Fund	Library Fund	Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Federal grants	-	-	-	-
State and local source grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	140,573	560	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>140,573</u>	<u>560</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	154,760	-	-
Health and welfare	-	-	-	-
Public works	109,387	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>109,387</u>	<u>154,760</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>31,186</u>	<u>(154,200)</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	-	20,379	(1,216)	(7,553)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>20,379</u>	<u>(1,216)</u>	<u>(7,553)</u>
<i>Net change in fund balances</i>	31,186	(133,821)	(1,216)	(7,553)
<i>Fund balances - beginning of year</i>	<u>30,351</u>	<u>282,630</u>	<u>1,216</u>	<u>7,553</u>
<i>Fund balances - end of year</i>	<u>\$ 61,537</u>	<u>\$ 148,809</u>	<u>\$ -</u>	<u>\$ -</u>

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

NM Clean and Beautiful Fund	Lodger's Tax Fund	Jemez Mountain Trail Grant Fund	Cell Tower Fund	Subdivision Engineering Fees Fund	Broadband Stimulus Grant Fund
\$ -	\$ 15,023	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	47,592	-	-	-
-	-	-	51,000	6,758	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	15,023	47,592	51,000	6,758	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,246	27,797	-	-	-
-	-	-	-	-	-
-	-	-	29,796	927	-
-	-	-	-	-	35,359
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,246	27,797	29,796	927	35,359
-	2,777	19,795	21,204	5,831	(35,359)
(1,149)	-	-	-	-	-
-	-	-	-	-	-
(1,149)	-	-	-	-	-
(1,149)	2,777	19,795	21,204	5,831	(35,359)
1,149	30,750	(24,720)	63,265	2,239	40,040
\$ -	\$ 33,527	\$ (4,925)	\$ 84,469	\$ 8,070	\$ 4,681

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

## STATE OF NEW MEXICO

Statement B-2

## SANDOVAL COUNTY

Page 8 of 8

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BLANCES - NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	La Plazuela		Total
	Paving/Landscaping Fund	Legislative Fund	
<i>Revenues:</i>			
Taxes	\$ -	\$ -	\$ 4,049,027
Federal grants	-	-	856,712
State and local source grants	-	8,513	5,523,701
Licenses and fees	-	-	1,505,743
Charges for services	-	-	1,204,352
Interest	-	-	-
Miscellaneous	-	-	831,013
<i>Total revenues</i>	-	8,513	13,970,548
<i>Expenditures:</i>			
Current:			
General government	-	-	1,535,968
Public safety	-	-	5,419,467
Culture and recreation	-	-	300,632
Health and welfare	-	-	4,878,764
Public works	-	6,626	5,377,824
Capital outlay	-	77,653	2,942,507
Debt service:			-
Principal	-	-	289,450
Interest	-	-	-
Bond issuance costs	-	-	-
<i>Total expenditures</i>	-	84,279	20,744,612
<i>Excess (deficiency) of revenues over expenditures</i>	-	(75,766)	(6,774,064)
<i>Other financing sources (uses):</i>			
Transfers in (out)	(2,800)	-	7,576,899
Bond proceeds	-	-	360,000
<i>Total other financing sources (uses)</i>	(2,800)	-	7,936,899
<i>Net change in fund balances</i>	(2,800)	(75,766)	1,162,835
<i>Fund balances - beginning of year</i>	2,800	25,996	16,849,407
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ (49,770)</u>	<u>\$ 18,012,242</u>

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

## STATE OF NEW MEXICO

Statement B-3

## SANDOVAL COUNTY

## PUBLIC WORKS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 973,142	\$ 898,752	\$ 898,753	\$ 1
Intergovernmental	764,882	955,336	955,336	-
Licenses and fees	-	165	165	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	1,524,557	680,647	680,647	-
<i>Total revenues</i>	<u>3,262,581</u>	<u>2,534,900</u>	<u>2,534,901</u>	<u>1</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	3,774,348	3,633,600	3,422,796	210,804
Capital outlay	2,792,188	8,144,354	1,910,136	6,234,218
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>6,566,536</u>	<u>11,777,954</u>	<u>5,332,932</u>	<u>6,445,022</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,303,955)</u>	<u>(9,243,054)</u>	<u>(2,798,031)</u>	<u>6,445,023</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,303,955	9,243,054	-	9,243,054
Transfers in (out)	-	-	3,138,758	3,138,758
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,303,955</u>	<u>9,243,054</u>	<u>3,138,758</u>	<u>12,381,812</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>340,727</u>	<u>\$ 340,727</u>
<i>Fund balances - beginning of year</i>			<u>1,451,601</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,792,328</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 340,727	
Adjustments to revenues			42,171	
Adjustments to expenditures			(88,458)	
Net change in fund balance (GAAP basis)			<u>\$ 294,440</u>	

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

## STATE OF NEW MEXICO

Statement B-4

## SANDOVAL COUNTY

## FARM AND RANGE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,102	9,846	9,846	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,102</u>	<u>9,846</u>	<u>9,846</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	18,099	18,099	18,099	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>18,099</u>	<u>18,099</u>	<u>18,099</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,997)</u>	<u>(8,253)</u>	<u>(8,253)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	8,997	8,253	-	8,253
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,997</u>	<u>8,253</u>	<u>-</u>	<u>8,253</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,253)</u>	<u>\$ (8,253)</u>
<i>Fund balances - beginning of year</i>			<u>8,997</u>	
<i>Fund balances - end of year</i>			<u>\$ 744</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (8,253)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (8,253)</u>	

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

## STATE OF NEW MEXICO

Statement B-5

## SANDOVAL COUNTY

BUILDING MAINTENANCE AND CONSTRUCTION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	2,000,000	2,000,000	75,482	1,924,518
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	706,804	706,804	692,466	14,338
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>2,706,804</u>	<u>2,706,804</u>	<u>767,948</u>	<u>1,938,856</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,706,804)</u>	<u>(2,706,804)</u>	<u>(767,948)</u>	<u>1,938,856</u>
<i>Other financing sources (uses):</i>				
Designated cash	2,706,804	2,706,804	-	2,706,804
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,706,804</u>	<u>2,706,804</u>	<u>-</u>	<u>2,706,804</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(767,948)</u>	<u>\$ (767,948)</u>
<i>Fund balances - beginning of year</i>			<u>2,982,405</u>	
<i>Fund balances - end of year</i>			<u>\$ 2,214,457</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (767,948)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (767,948)</u>	

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

## STATE OF NEW MEXICO

Statement B-6

## SANDOVAL COUNTY

## SANDOVAL COUNTY CAPITAL OUTLAY (SACO) PROJECTS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	29,456	29,456	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>29,456</u>	<u>29,456</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	2,611,178	2,611,178	52,556	2,558,622
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>2,611,178</u>	<u>2,611,178</u>	<u>52,556</u>	<u>2,558,622</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,611,178)</u>	<u>(2,581,722)</u>	<u>(23,100)</u>	<u>2,558,622</u>
<i>Other financing sources (uses):</i>				
Designated cash	2,611,178	2,581,722	-	2,581,722
Transfers in (out)	-	-	1,077,847	1,077,847
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,611,178</u>	<u>2,581,722</u>	<u>1,077,847</u>	<u>3,659,569</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>1,054,747</u>	<u>\$ 1,054,747</u>
<i>Fund balances - beginning of year</i>			<u>2,719,065</u>	
<i>Fund balances - end of year</i>			<u>\$ 3,773,812</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 1,054,747	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,054,747</u>	

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



## STATE OF NEW MEXICO

Statement B-7

## SANDOVAL COUNTY

COUNTY CLERK EQUIPMENT AND RECORDING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	130,500	231,894	231,894	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	4,645	4,645	-
<i>Total revenues</i>	<u>130,500</u>	<u>236,539</u>	<u>236,539</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	85,000	85,000	23,624	61,376
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	203,526	203,526	113,560	89,966
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>288,526</u>	<u>288,526</u>	<u>137,184</u>	<u>151,342</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(158,026)</u>	<u>(51,987)</u>	<u>99,355</u>	<u>151,342</u>
<i>Other financing sources (uses):</i>				
Designated cash	158,026	51,987	-	51,987
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>158,026</u>	<u>51,987</u>	<u>-</u>	<u>51,987</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>99,355</u>	<u>\$ 99,355</u>
<i>Fund balances - beginning of year</i>			<u>496,035</u>	
<i>Fund balances - end of year</i>			<u>\$ 595,390</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ 99,355	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 99,355</u>	

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

## STATE OF NEW MEXICO

Statement B-8

## SANDOVAL COUNTY

## E-911 COMMUNICATIONS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	202,919	211,264	211,264	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>202,919</u>	<u>211,264</u>	<u>211,264</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	1,064,618	1,064,618	1,057,464	7,154
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,064,618</u>	<u>1,064,618</u>	<u>1,057,464</u>	<u>7,154</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(861,699)</u>	<u>(853,354)</u>	<u>(846,200)</u>	<u>7,154</u>
<i>Other financing sources (uses):</i>				
Designated cash	861,699	853,354	-	853,354
Transfers in (out)	-	-	973,844	973,844
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>861,699</u>	<u>853,354</u>	<u>973,844</u>	<u>1,827,198</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	127,644	<u>\$ 127,644</u>
<i>Fund balances - beginning of year</i>			<u>(111,336)</u>	
<i>Fund balances - end of year</i>			<u>\$ 16,308</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 127,644	
Adjustments to revenues			36,379	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 164,023</u>	

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

## STATE OF NEW MEXICO

Statement B-9

## SANDOVAL COUNTY

## INDIGENT CLAIMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 2,000,000	\$ 1,938,545	\$ 1,938,545	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	10,643	10,640	(3)
<i>Total revenues</i>	<u>2,000,000</u>	<u>1,949,188</u>	<u>1,949,185</u>	<u>(3)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	2,180,000	2,180,000	1,749,309	430,691
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>2,180,000</u>	<u>2,180,000</u>	<u>1,749,309</u>	<u>430,691</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(180,000)</u>	<u>(230,812)</u>	<u>199,876</u>	<u>430,688</u>
<i>Other financing sources (uses):</i>				
Designated cash	180,000	230,812	-	230,812
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>180,000</u>	<u>230,812</u>	<u>-</u>	<u>230,812</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>199,876</u>	<u>\$ 199,876</u>
<i>Fund balances - beginning of year</i>			<u>3,419,127</u>	
<i>Fund balances - end of year</i>			<u>\$ 3,619,003</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 199,876	
Adjustments to revenues			157,483	
Adjustments to expenditures			(30,577)	
Net change in fund balance (GAAP basis)			<u>\$ 326,782</u>	

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

## STATE OF NEW MEXICO

Statement B-10

## SANDOVAL COUNTY

COUNTY PROPERTY VALUATION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	825,000	1,057,278	1,057,278	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>825,000</u>	<u>1,057,278</u>	<u>1,057,278</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	1,376,217	1,449,348	1,277,996	171,352
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	15,000	21,500	12,756	8,744
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,391,217</u>	<u>1,470,848</u>	<u>1,290,752</u>	<u>180,096</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(566,217)</u>	<u>(413,570)</u>	<u>(233,474)</u>	<u>180,096</u>
<i>Other financing sources (uses):</i>				
Designated cash	566,217	413,570	-	413,570
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>566,217</u>	<u>413,570</u>	<u>-</u>	<u>413,570</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(233,474)</u>	<u>\$ (233,474)</u>
<i>Fund balances - beginning of year</i>			<u>1,328,140</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,094,666</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (233,474)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (233,474)</u>	

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

## STATE OF NEW MEXICO

Statement B-11

## SANDOVAL COUNTY

## RECREATION SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	1,115	1,115	-
Interest	-	-	-	-
Miscellaneous	12,900	13,024	13,024	-
<i>Total revenues</i>	<u>12,900</u>	<u>14,139</u>	<u>14,139</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	32,163	32,163	15,929	16,234
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>32,163</u>	<u>32,163</u>	<u>15,929</u>	<u>16,234</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(19,263)</u>	<u>(18,024)</u>	<u>(1,790)</u>	<u>16,234</u>
<i>Other financing sources (uses):</i>				
Designated cash	19,263	18,024	-	18,024
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>19,263</u>	<u>18,024</u>	<u>-</u>	<u>18,024</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,790)</u>	<u>\$ (1,790)</u>
<i>Fund balances - beginning of year</i>			<u>32,163</u>	
<i>Fund balances - end of year</i>			<u>\$ 30,373</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (1,790)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,790)</u>	

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

## STATE OF NEW MEXICO

Statement B-12

## SANDOVAL COUNTY

## SOUTHWEST YOUTH SOCCER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	80,000	80,000	80,000	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	80,000	80,000	80,000	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>80,000</u>	<u>80,000</u>	<u>80,000</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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>25,000</u>	
<i>Fund balances - end of year</i>			<u>\$ 25,000</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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-13

## SANDOVAL COUNTY

## SANDOVAL COUNTY PROJECT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	44,871	44,386	16,235	28,151
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>44,871</u>	<u>44,386</u>	<u>16,235</u>	<u>28,151</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(44,871)</u>	<u>(44,386)</u>	<u>(16,235)</u>	<u>28,151</u>
<i>Other financing sources (uses):</i>				
Designated cash	44,871	44,386	-	44,386
Transfers in (out)	-	-	(485)	(485)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>44,871</u>	<u>44,386</u>	<u>(485)</u>	<u>43,901</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(16,720)</u>	<u>\$ (16,720)</u>
<i>Fund balances - beginning of year</i>			<u>103,273</u>	
<i>Fund balances - end of year</i>			<u>\$ 86,553</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (16,720)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (16,720)</u>	

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

## STATE OF NEW MEXICO

Statement B-14

## SANDOVAL COUNTY

## SHERIFF'S OVERTIME SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	121,900	122,737	122,737	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>121,900</u>	<u>122,737</u>	<u>122,737</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	110,000	117,000	93,917	23,083
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>110,000</u>	<u>117,000</u>	<u>93,917</u>	<u>23,083</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>11,900</u>	<u>5,737</u>	<u>28,820</u>	<u>23,083</u>
<i>Other financing sources (uses):</i>				
Designated cash	(11,900)	(5,737)	-	(5,737)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(11,900)</u>	<u>(5,737)</u>	<u>-</u>	<u>(5,737)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>28,820</u>	<u>\$ 28,820</u>
<i>Fund balances - beginning of year</i>			<u>(11,902)</u>	
<i>Fund balances - end of year</i>			<u>\$ 16,918</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 28,820	
Adjustments to revenues			(4,358)	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 24,462</u>	

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



## STATE OF NEW MEXICO

Statement B-15

## SANDOVAL COUNTY

## SHERIFF'S DARE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	33,859	33,859	-
<i>Total revenues</i>	-	33,859	33,859	-
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	3,839	26,974	2,644	24,330
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	3,839	26,974	2,644	24,330
<i>Excess (deficiency) of revenues over expenditures</i>	(3,839)	6,885	31,215	24,330
<i>Other financing sources (uses):</i>				
Designated cash	3,839	(6,885)	-	(6,885)
Transfers in (out)	-	-	22	22
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	3,839	(6,885)	22	(6,863)
<i>Net change in fund balances</i>	\$ -	\$ -	31,237	\$ 31,237
<i>Fund balances - beginning of year</i>			4,616	
<i>Fund balances - end of year</i>			\$ 35,853	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 31,237	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 31,237	

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

## STATE OF NEW MEXICO

Statement B-16

## SANDOVAL COUNTY

## NARCOTICS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	1,426	1,426	1,404	22
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,426</u>	<u>1,426</u>	<u>1,404</u>	<u>22</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,426)</u>	<u>(1,426)</u>	<u>(1,404)</u>	<u>22</u>
<i>Other financing sources (uses):</i>				
Designated cash	1,426	1,426	-	1,426
Transfers in (out)	-	-	(22)	(22)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,426</u>	<u>1,426</u>	<u>(22)</u>	<u>1,404</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,426)</u>	<u>\$ (1,426)</u>
<i>Fund balances - beginning of year</i>			<u>1,426</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (1,426)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,426)</u>	

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

## STATE OF NEW MEXICO

Statement B-17

## SANDOVAL COUNTY

## CYFD/KASEY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	(6,924)	(6,924)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(6,924)</u>	<u>(6,924)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,924)</u>	<u>\$ (6,924)</u>
<i>Fund balances - beginning of year</i>			<u>6,924</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (6,924)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (6,924)</u>	

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

## STATE OF NEW MEXICO

Statement B-18

## SANDOVAL COUNTY

## LAW ENFORCEMENT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	60,000	69,926	69,926	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>60,000</u>	<u>69,926</u>	<u>69,926</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	65,600	81,000	80,640	360
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	30,039	30,039	29,701	338
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>95,639</u>	<u>111,039</u>	<u>110,341</u>	<u>698</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(35,639)</u>	<u>(41,113)</u>	<u>(40,415)</u>	<u>698</u>
<i>Other financing sources (uses):</i>				
Designated cash	35,639	41,113	-	41,113
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>35,639</u>	<u>41,113</u>	<u>-</u>	<u>41,113</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(40,415)</u>	<u>\$ (40,415)</u>
<i>Fund balances - beginning of year</i>			<u>64,072</u>	
<i>Fund balances - end of year</i>			<u>\$ 23,657</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (40,415)	
Adjustments to revenues			58,800	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 18,385</u>	

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

## STATE OF NEW MEXICO

Statement B-19

## SANDOVAL COUNTY

## EASTERN SSCAFCA SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>4,255</u>	
<i>Fund balances - end of year</i>			<u>\$ 4,255</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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-20

## SANDOVAL COUNTY

COMCAST CABLE COMMUNICATIONS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	10,500	13,026	13,026	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>10,500</u>	<u>13,026</u>	<u>13,026</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	14,000	14,000	9,900	4,100
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>14,000</u>	<u>14,000</u>	<u>9,900</u>	<u>4,100</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(3,500)</u>	<u>(974)</u>	<u>3,126</u>	<u>4,100</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,500	974	-	974
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,500</u>	<u>974</u>	<u>-</u>	<u>974</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>3,126</u>	<u>\$ 3,126</u>
<i>Fund balances - beginning of year</i>			<u>19,300</u>	
<i>Fund balances - end of year</i>			<u>\$ 22,426</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 3,126	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 3,126</u>	

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

## STATE OF NEW MEXICO

Statement B-21

## SANDOVAL COUNTY

## GIS MAPPING FEES SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	11,832	11,832	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>11,832</u>	<u>11,832</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	10,005	10,479	10,387	92
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>10,005</u>	<u>10,479</u>	<u>10,387</u>	<u>92</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(10,005)</u>	<u>1,353</u>	<u>1,445</u>	<u>92</u>
<i>Other financing sources (uses):</i>				
Designated cash	10,005	(1,353)	-	(1,353)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,005</u>	<u>(1,353)</u>	<u>-</u>	<u>(1,353)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	1,445	<u>\$ 1,445</u>
<i>Fund balances - beginning of year</i>			<u>13,635</u>	
<i>Fund balances - end of year</i>			<u>\$ 15,080</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 1,445	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,445</u>	

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

## STATE OF NEW MEXICO

Statement B-22

## SANDOVAL COUNTY

## FOREST RESERVE - TITLE III SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	125,000	175,544	132,244	43,300
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>125,000</u>	<u>175,544</u>	<u>132,244</u>	<u>43,300</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(125,000)</u>	<u>(175,544)</u>	<u>(132,244)</u>	<u>43,300</u>
<i>Other financing sources (uses):</i>				
Designated cash	125,000	175,544	-	175,544
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>125,000</u>	<u>175,544</u>	<u>-</u>	<u>175,544</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(132,244)</u>	<u>\$ (132,244)</u>
<i>Fund balances - beginning of year</i>			<u>175,544</u>	
<i>Fund balances - end of year</i>			<u>\$ 43,300</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (132,244)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (132,244)</u>	

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



## STATE OF NEW MEXICO

Statement B-23

## SANDOVAL COUNTY

## EMS/FIRE DEPARTMENTS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 813,772	\$ 711,061	\$ 711,061	\$ -
Intergovernmental	46,345	4,790	4,790	-
Licenses and fees	-	-	-	-
Charges for services	608,667	668,973	668,972	(1)
Interest	-	-	-	-
Miscellaneous	-	11,903	11,903	-
<i>Total revenues</i>	<u>1,468,784</u>	<u>1,396,727</u>	<u>1,396,726</u>	<u>(1)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	2,078,035	2,055,063	1,884,820	170,243
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	1,500	1,500	1,500	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>2,079,535</u>	<u>2,056,563</u>	<u>1,886,320</u>	<u>170,243</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(610,751)</u>	<u>(659,836)</u>	<u>(489,594)</u>	<u>170,242</u>
<i>Other financing sources (uses):</i>				
Designated cash	610,751	659,836	-	659,836
Transfers in (out)	-	-	414,968	414,968
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>610,751</u>	<u>659,836</u>	<u>414,968</u>	<u>1,074,804</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(74,626)</u>	<u>\$ (74,626)</u>
<i>Fund balances - beginning of year</i>			<u>309,084</u>	
<i>Fund balances - end of year</i>			<u>\$ 234,458</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (74,626)	
Adjustments to revenues			59,967	
Adjustments to expenditures			7,579	
Net change in fund balance (GAAP basis)			<u>\$ (7,080)</u>	

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

## STATE OF NEW MEXICO

Statement B-24

## SANDOVAL COUNTY

## SACO 1/4% FIRE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 389,300	\$ 267,018	\$ 267,018	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>389,300</u>	<u>267,018</u>	<u>267,018</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	308,722	306,957	262,442	44,515
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	170,000	241,765	86,853	154,912
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>478,722</u>	<u>548,722</u>	<u>349,295</u>	<u>199,427</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(89,422)</u>	<u>(281,704)</u>	<u>(82,277)</u>	<u>199,427</u>
<i>Other financing sources (uses):</i>				
Designated cash	89,422	281,704	-	281,704
Transfers in (out)	-	-	(8,520)	(8,520)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>89,422</u>	<u>281,704</u>	<u>(8,520)</u>	<u>273,184</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(90,797)</u>	<u>\$ (90,797)</u>
<i>Fund balances - beginning of year</i>			<u>537,106</u>	
<i>Fund balances - end of year</i>			<u>\$ 446,309</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (90,797)	
Adjustments to revenues			17,663	
Adjustments to expenditures			(460)	
Net change in fund balance (GAAP basis)			<u>\$ (73,594)</u>	

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

## STATE OF NEW MEXICO

Statement B-25

## SANDOVAL COUNTY

## PLACITAS FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	194,666	194,666	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	60	60	-
<i>Total revenues</i>	-	194,726	194,726	-
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	166,428	125,641	121,911	3,730
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	58,572	99,359	99,195	164
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	225,000	225,000	221,106	3,894
<i>Excess (deficiency) of revenues over expenditures</i>	(225,000)	(30,274)	(26,380)	3,894
<i>Other financing sources (uses):</i>				
Designated cash	225,000	30,274	-	30,274
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	225,000	30,274	-	30,274
<i>Net change in fund balances</i>	\$ -	\$ -	(26,380)	\$ (26,380)
<i>Fund balances - beginning of year</i>			53,481	
<i>Fund balances - end of year</i>			\$ 27,101	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (26,380)	
Adjustments to revenues			-	
Adjustments to expenditures			(237)	
Net change in fund balance (GAAP basis)			\$ (26,617)	

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

## STATE OF NEW MEXICO

Statement B-26

## SANDOVAL COUNTY

## ALGODONES FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	143,876	143,876	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>143,876</u>	<u>143,876</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	165,099	165,099	111,846	53,253
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	49,000	145,000	96,000	49,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>214,099</u>	<u>310,099</u>	<u>207,846</u>	<u>102,253</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(214,099)</u>	<u>(166,223)</u>	<u>(63,970)</u>	<u>102,253</u>
<i>Other financing sources (uses):</i>				
Designated cash	214,099	166,223	-	166,223
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>214,099</u>	<u>166,223</u>	<u>-</u>	<u>166,223</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(63,970)</u>	<u>\$ (63,970)</u>
<i>Fund balances - beginning of year</i>			<u>111,344</u>	
<i>Fund balances - end of year</i>			<u>\$ 47,374</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (63,970)	
Adjustments to revenues			-	
Adjustments to expenditures			335	
Net change in fund balance (GAAP basis)			<u>\$ (63,635)</u>	

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

## STATE OF NEW MEXICO

Statement B-27

## SANDOVAL COUNTY

## PENA BLANCA FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	65,058	65,058	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>65,058</u>	<u>65,058</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	65,812	65,812	47,887	17,925
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	9,480	9,480	-	9,480
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>75,292</u>	<u>75,292</u>	<u>47,887</u>	<u>27,405</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(75,292)</u>	<u>(10,234)</u>	<u>17,171</u>	<u>27,405</u>
<i>Other financing sources (uses):</i>				
Designated cash	75,292	10,234	-	10,234
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>75,292</u>	<u>10,234</u>	<u>-</u>	<u>10,234</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>17,171</u>	<u>\$ 17,171</u>
<i>Fund balances - beginning of year</i>			<u>9,096</u>	
<i>Fund balances - end of year</i>			<u>\$ 26,267</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 17,171	
Adjustments to revenues			-	
Adjustments to expenditures			(100)	
Net change in fund balance (GAAP basis)			<u>\$ 17,071</u>	

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

## STATE OF NEW MEXICO

Statement B-28

## SANDOVAL COUNTY

## PONDEROSA FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	152,615	152,615	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>152,615</u>	<u>152,615</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	141,902	141,902	77,023	64,879
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	117,650	117,650	39,810	77,840
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>259,552</u>	<u>259,552</u>	<u>116,833</u>	<u>142,719</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(259,552)</u>	<u>(106,937)</u>	<u>35,782</u>	<u>142,719</u>
<i>Other financing sources (uses):</i>				
Designated cash	259,552	106,937	-	106,937
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>259,552</u>	<u>106,937</u>	<u>-</u>	<u>106,937</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>35,782</u>	<u>\$ 35,782</u>
<i>Fund balances - beginning of year</i>			<u>144,122</u>	
<i>Fund balances - end of year</i>			<u>\$ 179,904</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 35,782	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 35,782</u>	

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

## STATE OF NEW MEXICO

Statement B-29

## SANDOVAL COUNTY

## LA MADERA FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	65,058	65,058	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>65,058</u>	<u>65,058</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	66,198	64,764	42,807	21,957
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	10,000	22,900	17,973	4,927
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>76,198</u>	<u>87,664</u>	<u>60,780</u>	<u>26,884</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(76,198)</u>	<u>(22,606)</u>	<u>4,278</u>	<u>26,884</u>
<i>Other financing sources (uses):</i>				
Designated cash	76,198	22,606	-	22,606
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>76,198</u>	<u>22,606</u>	<u>-</u>	<u>22,606</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>4,278</u>	<u>\$ 4,278</u>
<i>Fund balances - beginning of year</i>			<u>17,571</u>	
<i>Fund balances - end of year</i>			<u>\$ 21,849</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 4,278	
Adjustments to revenues			-	
Adjustments to expenditures			(83)	
Net change in fund balance (GAAP basis)			<u>\$ 4,195</u>	

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

## STATE OF NEW MEXICO

Statement B-30

## SANDOVAL COUNTY

## LA CUEVA FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	199,008	199,008	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	76	76	-
<i>Total revenues</i>	-	199,084	199,084	-
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	212,200	212,200	127,805	84,395
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	92,183	92,183	47,958	44,225
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	304,383	304,383	175,763	128,620
<i>Excess (deficiency) of revenues over expenditures</i>	(304,383)	(105,299)	23,321	128,620
<i>Other financing sources (uses):</i>				
Designated cash	304,383	105,299	-	105,299
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	304,383	105,299	-	105,299
<i>Net change in fund balances</i>	\$ -	\$ -	23,321	\$ 23,321
<i>Fund balances - beginning of year</i>			128,385	
<i>Fund balances - end of year</i>			\$ 151,706	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 23,321	
Adjustments to revenues			-	
Adjustments to expenditures			(72)	
Net change in fund balance (GAAP basis)			\$ 23,249	

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



## STATE OF NEW MEXICO

Statement B-31

## SANDOVAL COUNTY

## TORREON FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	48,476	48,476	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>48,476</u>	<u>48,476</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	59,326	59,719	41,213	18,506
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>59,326</u>	<u>59,719</u>	<u>41,213</u>	<u>18,506</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(59,326)</u>	<u>(11,243)</u>	<u>7,263</u>	<u>18,506</u>
<i>Other financing sources (uses):</i>				
Designated cash	59,326	11,243	-	11,243
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>59,326</u>	<u>11,243</u>	<u>-</u>	<u>11,243</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>7,263</u>	<u>\$ 7,263</u>
<i>Fund balances - beginning of year</i>			<u>14,691</u>	
<i>Fund balances - end of year</i>			<u>\$ 21,954</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 7,263	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 7,263</u>	

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

## STATE OF NEW MEXICO

Statement B-32

## SANDOVAL COUNTY

## ZIA PUEBLO FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	48,476	48,476	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>48,476</u>	<u>48,476</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	49,326	49,326	24,806	24,520
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	113,079	113,079	-	113,079
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>162,405</u>	<u>162,405</u>	<u>24,806</u>	<u>137,599</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(162,405)</u>	<u>(113,929)</u>	<u>23,670</u>	<u>137,599</u>
<i>Other financing sources (uses):</i>				
Designated cash	162,405	113,929	-	113,929
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>162,405</u>	<u>113,929</u>	<u>-</u>	<u>113,929</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>23,670</u>	<u>\$ 23,670</u>
<i>Fund balances - beginning of year</i>			<u>113,338</u>	
<i>Fund balances - end of year</i>			<u>\$ 137,008</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 23,670	
Adjustments to revenues			-	
Adjustments to expenditures			(161)	
Net change in fund balance (GAAP basis)			<u>\$ 23,509</u>	

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

## STATE OF NEW MEXICO

Statement B-33

## SANDOVAL COUNTY

## REGINA FIRE DISTRICT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	145,422	145,422	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>145,422</u>	<u>145,422</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	108,035	107,642	57,564	50,078
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	189,061	189,061	17,120	171,941
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>297,096</u>	<u>296,703</u>	<u>74,684</u>	<u>222,019</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(297,096)</u>	<u>(151,281)</u>	<u>70,738</u>	<u>222,019</u>
<i>Other financing sources (uses):</i>				
Designated cash	297,096	151,281	-	151,281
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>297,096</u>	<u>151,281</u>	<u>-</u>	<u>151,281</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>70,738</u>	<u>\$ 70,738</u>
<i>Fund balances - beginning of year</i>			<u>183,523</u>	
<i>Fund balances - end of year</i>			<u>\$ 254,261</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 70,738	
Adjustments to revenues			-	
Adjustments to expenditures			(158)	
Net change in fund balance (GAAP basis)			<u>\$ 70,580</u>	

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

## STATE OF NEW MEXICO

Statement B-34

## SANDOVAL COUNTY

## LACITAS VFD FEMA SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	6,020	6,020
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>6,020</u>	<u>6,020</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>6,020</u>	<u>\$ 6,020</u>
<i>Fund balances - beginning of year</i>			<u>(6,020)</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 6,020	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 6,020</u>	

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

## STATE OF NEW MEXICO

Statement B-35

## SANDOVAL COUNTY

## LA CUEVA VFD USDI SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	(930)	(930)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(930)</u>	<u>(930)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(930)</u>	<u>\$ (930)</u>
<i>Fund balances - beginning of year</i>			<u>930</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (930)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (930)</u>	

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

## STATE OF NEW MEXICO

Statement B-36

## SANDOVAL COUNTY

## NM FIRE PROTECTION GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	33,866	33,866
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>33,866</u>	<u>33,866</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>33,866</u>	<u>\$ 33,866</u>
<i>Fund balances - beginning of year</i>			<u>(33,866)</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 33,866	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 33,866</u>	

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

## STATE OF NEW MEXICO

Statement B-37

## SANDOVAL COUNTY

## SANDOVAL COUNTY EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,221	14,087	14,087	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>14,221</u>	<u>14,087</u>	<u>14,087</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	14,221	14,087	14,067	20
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>14,221</u>	<u>14,087</u>	<u>14,067</u>	<u>20</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>20</u>	<u>\$ 20</u>
<i>Fund balances - beginning of year</i>			<u>1,393</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,413</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 20	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 20</u>	

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

## STATE OF NEW MEXICO

Statement B-38

## SANDOVAL COUNTY

## ALGODONES EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,269	5,952	5,952	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,269</u>	<u>5,952</u>	<u>5,952</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,269	5,952	5,952	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,269</u>	<u>5,952</u>	<u>5,952</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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>272</u>	
<i>Fund balances - end of year</i>			<u>\$ 272</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

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



## STATE OF NEW MEXICO

Statement B-39

## SANDOVAL COUNTY

## SANTO DOMINGO EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,203	9,244	9,244	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>9,203</u>	<u>9,244</u>	<u>9,244</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	9,203	9,244	7,176	2,068
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>9,203</u>	<u>9,244</u>	<u>7,176</u>	<u>2,068</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>2,068</u>	<u>2,068</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>2,068</u>	<u>\$ 2,068</u>
<i>Fund balances - beginning of year</i>			<u>121</u>	
<i>Fund balances - end of year</i>			<u>\$ 2,189</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 2,068	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,068</u>	

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

## STATE OF NEW MEXICO

Statement B-40

## SANDOVAL COUNTY

## JEMEZ PUEBLO SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,121	8,619	8,619	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>8,121</u>	<u>8,619</u>	<u>8,619</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	8,121	8,619	8,584	35
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>8,121</u>	<u>8,619</u>	<u>8,584</u>	<u>35</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>35</u>	<u>\$ 35</u>
<i>Fund balances - beginning of year</i>			<u>284</u>	
<i>Fund balances - end of year</i>			<u>\$ 319</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 35	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 35</u>	

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

## STATE OF NEW MEXICO

Statement B-41

## SANDOVAL COUNTY

## LA CUEVA EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,812	7,158	7,158	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>6,812</u>	<u>7,158</u>	<u>7,158</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	6,812	7,158	6,238	920
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>6,812</u>	<u>7,158</u>	<u>6,238</u>	<u>920</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>920</u>	<u>920</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>920</u>	<u>\$ 920</u>
<i>Fund balances - beginning of year</i>			<u>136</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,056</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 920	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 920</u>	

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

## STATE OF NEW MEXICO

Statement B-42

## SANDOVAL COUNTY

## SANTA ANA FIRESTATION #21 SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	266,038	194,877	194,877	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>266,038</u>	<u>194,877</u>	<u>194,877</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	88,753	88,753	20,093	68,660
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>88,753</u>	<u>88,753</u>	<u>20,093</u>	<u>68,660</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>177,285</u>	<u>106,124</u>	<u>174,784</u>	<u>68,660</u>
<i>Other financing sources (uses):</i>				
Designated cash	(177,285)	(106,124)	-	(106,124)
Transfers in (out)	-	-	2,500	2,500
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(177,285)</u>	<u>(106,124)</u>	<u>2,500</u>	<u>(103,624)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>177,284</u>	<u>\$ 177,284</u>
<i>Fund balances - beginning of year</i>			<u>(177,284)</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 177,284	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 177,284</u>	

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

## STATE OF NEW MEXICO

Statement B-43

## SANDOVAL COUNTY

## LA MADERA EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,050	5,076	5,076	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,050</u>	<u>5,076</u>	<u>5,076</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,050	5,076	5,063	13
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,050</u>	<u>5,076</u>	<u>5,063</u>	<u>13</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>13</u>	<u>\$ 13</u>
<i>Fund balances - beginning of year</i>			<u>271</u>	
<i>Fund balances - end of year</i>			<u>\$ 284</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 13	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 13</u>	

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

## STATE OF NEW MEXICO

Statement B-44

## SANDOVAL COUNTY

## REGINA EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,101	5,167	5,167	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,101</u>	<u>5,167</u>	<u>5,167</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,101	5,167	4,967	200
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,101</u>	<u>5,167</u>	<u>4,967</u>	<u>200</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>200</u>	<u>\$ 200</u>
<i>Fund balances - beginning of year</i>			<u>294</u>	
<i>Fund balances - end of year</i>			<u>\$ 494</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 200	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 200</u>	

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

## STATE OF NEW MEXICO

Statement B-45

## SANDOVAL COUNTY

## PENA BLANCA EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,373	7,512	7,512	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,373</u>	<u>7,512</u>	<u>7,512</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	7,373	7,512	7,512	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>7,373</u>	<u>7,512</u>	<u>7,512</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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>1,454</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,454</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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-46

## SANDOVAL COUNTY

## TORREON EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,658	7,190	7,190	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>6,658</u>	<u>7,190</u>	<u>7,190</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	6,658	7,190	7,190	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>6,658</u>	<u>7,190</u>	<u>7,190</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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>1,057</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,057</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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-47

## SANDOVAL COUNTY

## PLACITAS EMS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,832	5,688	5,688	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,832</u>	<u>5,688</u>	<u>5,688</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	5,832	5,688	5,688	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>5,832</u>	<u>5,688</u>	<u>5,688</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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>8</u>	
<i>Fund balances - end of year</i>			<u>\$ 8</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

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

## STATE OF NEW MEXICO

Statement B-48

## SANDOVAL COUNTY

## CUBA WASTEWATER PROJECT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,220,000	920,967	920,966	(1)
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,220,000</u>	<u>920,967</u>	<u>920,966</u>	<u>(1)</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	1,580,000	1,580,000	1,280,966	299,034
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,280,966</u>	<u>299,034</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(360,000)</u>	<u>(659,033)</u>	<u>(360,000)</u>	<u>299,033</u>
<i>Other financing sources (uses):</i>				
Designated cash	720,000	988,718	-	988,718
Transfers in (out)	-	-	30,315	30,315
Bond proceeds	<u>360,000</u>	<u>329,685</u>	<u>329,685</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	<u>1,080,000</u>	<u>1,318,403</u>	<u>360,000</u>	<u>1,019,033</u>
<i>Net change in fund balances</i>	<u>\$ 720,000</u>	<u>\$ 659,370</u>	<u>-</u>	<u>\$ (659,370)</u>
<i>Fund balances - beginning of year</i>			<u>-</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			53,344	
Net change in fund balance (GAAP basis)			<u>\$ 53,344</u>	

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

## STATE OF NEW MEXICO

Statement B-49

## SANDOVAL COUNTY

## FIRE PROTECTION SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	68,885	68,885	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>68,885</u>	<u>68,885</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	73,327	68,788	49,041	19,747
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	4,467	9,006	8,829	177
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>77,794</u>	<u>77,794</u>	<u>57,870</u>	<u>19,924</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(77,794)</u>	<u>(8,909)</u>	<u>11,015</u>	<u>19,924</u>
<i>Other financing sources (uses):</i>				
Designated cash	77,794	8,909	-	8,909
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>77,794</u>	<u>8,909</u>	<u>-</u>	<u>8,909</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>11,015</u>	<u>\$ 11,015</u>
<i>Fund balances - beginning of year</i>			<u>7,701</u>	
<i>Fund balances - end of year</i>			<u>\$ 18,716</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 11,015	
Adjustments to revenues			-	
Adjustments to expenditures			(332)	
Net change in fund balance (GAAP basis)			<u>\$ 10,683</u>	

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

## STATE OF NEW MEXICO

Statement B-50

## SANDOVAL COUNTY

## UNIVERSAL HIRING GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>164,090</u>	
<i>Fund balances - end of year</i>			<u>\$ 164,090</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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-51

## SANDOVAL COUNTY

WILDLAND SUPPRESSION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>(3,283)</u>	
<i>Fund balances - end of year</i>			<u>\$ (3,283)</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

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

## STATE OF NEW MEXICO

Statement B-52

## SANDOVAL COUNTY

## WILDAND FUNDING SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	23,217	23,218	1
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>23,217</u>	<u>23,218</u>	<u>1</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	95,703	95,703	2,512	93,191
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>95,703</u>	<u>95,703</u>	<u>2,512</u>	<u>93,191</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(95,703)</u>	<u>(72,486)</u>	<u>20,706</u>	<u>93,192</u>
<i>Other financing sources (uses):</i>				
Designated cash	95,703	72,486	-	72,486
Transfers in (out)	-	-	930	930
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>95,703</u>	<u>72,486</u>	<u>930</u>	<u>73,416</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>21,636</u>	<u>\$ 21,636</u>
<i>Fund balances - beginning of year</i>			<u>98,573</u>	
<i>Fund balances - end of year</i>			<u>\$ 120,209</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 21,636	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 21,636</u>	

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

## STATE OF NEW MEXICO

Statement B-53

## SANDOVAL COUNTY

## HOMELAND SECURITY GRANTS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	339,084	53,065	(286,019)
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	24,434	24,434	-
<i>Total revenues</i>	-	363,518	77,499	(286,019)
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	324,939	63,354	38,110	25,244
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	324,939	63,354	38,110	25,244
<i>Excess (deficiency) of revenues over expenditures</i>	(324,939)	300,164	39,389	(260,775)
<i>Other financing sources (uses):</i>				
Designated cash	324,939	(300,164)	-	(300,164)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	324,939	(300,164)	-	(300,164)
<i>Net change in fund balances</i>	\$ -	\$ -	39,389	\$ 39,389
<i>Fund balances - beginning of year</i>			(18,528)	
<i>Fund balances - end of year</i>			\$ 20,861	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 39,389	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ 39,389	

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

## STATE OF NEW MEXICO

Statement B-54

## SANDOVAL COUNTY

## COMMUNITY HEALTH SERVICES SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	157,000	165,374	165,374	-
Licenses and fees	-	-	-	-
Charges for services	30,000	31,150	31,150	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>187,000</u>	<u>196,524</u>	<u>196,524</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	286,515	286,915	250,278	36,637
Public works	-	-	-	-
Capital outlay	4,000	2,280	2,184	96
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>290,515</u>	<u>289,195</u>	<u>252,462</u>	<u>36,733</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(103,515)</u>	<u>(92,671)</u>	<u>(55,938)</u>	<u>36,733</u>
<i>Other financing sources (uses):</i>				
Designated cash	103,515	92,671	-	92,671
Transfers in (out)	-	-	101,495	101,495
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>103,515</u>	<u>92,671</u>	<u>101,495</u>	<u>194,166</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>45,557</u>	<u>\$ 45,557</u>
<i>Fund balances - beginning of year</i>			<u>53,154</u>	
<i>Fund balances - end of year</i>			<u>\$ 98,711</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 45,557	
Adjustments to revenues			(14,119)	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 31,438</u>	

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



## STATE OF NEW MEXICO

Statement B-55

## SANDOVAL COUNTY

SUBSTANCE ABUSE PREVENTION SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	71,440	72,630	72,630	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>71,440</u>	<u>72,630</u>	<u>72,630</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	71,440	71,440	71,383	57
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>71,440</u>	<u>71,440</u>	<u>71,383</u>	<u>57</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>1,190</u>	<u>1,247</u>	<u>57</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	(1,190)	-	(1,190)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(1,190)</u>	<u>-</u>	<u>(1,190)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>1,247</u>	<u>\$ 1,247</u>
<i>Fund balances - beginning of year</i>			<u>30,677</u>	
<i>Fund balances - end of year</i>			<u>\$ 31,924</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ 1,247	
Adjustments to revenues			-	
Adjustments to expenditures			(44)	
Net change in fund balance (GAAP basis)			<u>\$ 1,203</u>	

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

## STATE OF NEW MEXICO

Statement B-56

## SANDOVAL COUNTY

## DWI GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	968,408	1,049,390	1,049,420	30
Licenses and fees	95,000	133,789	133,790	1
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	25	25	-
<i>Total revenues</i>	<u>1,063,408</u>	<u>1,183,204</u>	<u>1,183,235</u>	<u>31</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	1,168,908	1,309,413	1,259,789	49,624
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	3,000	2,876	124
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,168,908</u>	<u>1,312,413</u>	<u>1,262,665</u>	<u>49,748</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(105,500)</u>	<u>(129,209)</u>	<u>(79,430)</u>	<u>49,779</u>
<i>Other financing sources (uses):</i>				
Designated cash	105,500	129,209	-	129,209
Transfers in (out)	-	-	102,420	102,420
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>105,500</u>	<u>129,209</u>	<u>102,420</u>	<u>231,629</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>22,990</u>	<u>\$ 22,990</u>
<i>Fund balances - beginning of year</i>			<u>47,398</u>	
<i>Fund balances - end of year</i>			<u>\$ 70,388</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 22,990	
Adjustments to revenues			46,078	
Adjustments to expenditures			(1,430)	
Net change in fund balance (GAAP basis)			<u>\$ 67,638</u>	

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

## STATE OF NEW MEXICO

Statement B-57

## SANDOVAL COUNTY

SPECIAL APPROPRIATION PROJECTS SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>99,240</u>	
<i>Fund balances - end of year</i>			<u>\$ 99,240</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ -</u>	

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

## STATE OF NEW MEXICO

Statement B-58

## SANDOVAL COUNTY

## SHELTER PLUS CARE PROGRAM SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	439,769	368,354	368,354	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>439,769</u>	<u>368,354</u>	<u>368,354</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	283,636	283,636	263,274	20,362
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>283,636</u>	<u>283,636</u>	<u>263,274</u>	<u>20,362</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>156,133</u>	<u>84,718</u>	<u>105,080</u>	<u>20,362</u>
<i>Other financing sources (uses):</i>				
Designated cash	(156,133)	(84,718)	-	(84,718)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(156,133)</u>	<u>(84,718)</u>	<u>-</u>	<u>(84,718)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>105,080</u>	<u>\$ 105,080</u>
<i>Fund balances - beginning of year</i>			<u>(156,133)</u>	
<i>Fund balances - end of year</i>			<u>\$ (51,053)</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 105,080	
Adjustments to revenues			(90,377)	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 14,703</u>	

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

## STATE OF NEW MEXICO

Statement B-59

## SANDOVAL COUNTY

## SENIOR SUPPORT PROGRAM SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	964	964	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>964</u>	<u>964</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	1,478,173	1,365,958	1,228,042	137,916
Public works	-	-	-	-
Capital outlay	12,350	42,350	41,184	1,166
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,490,523</u>	<u>1,408,308</u>	<u>1,269,226</u>	<u>139,082</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(1,490,523)</u>	<u>(1,407,344)</u>	<u>(1,268,262)</u>	<u>139,082</u>
<i>Other financing sources (uses):</i>				
Designated cash	1,490,523	1,407,344	-	1,407,344
Transfers in (out)	-	-	1,465,029	1,465,029
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,490,523</u>	<u>1,407,344</u>	<u>1,465,029</u>	<u>2,872,373</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>196,767</u>	<u>\$ 196,767</u>
<i>Fund balances - beginning of year</i>			<u>792,070</u>	
<i>Fund balances - end of year</i>			<u>\$ 988,837</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 196,767	
Adjustments to revenues			-	
Adjustments to expenditures			(7,624)	
Net change in fund balance (GAAP basis)			<u>\$ 189,143</u>	

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

## STATE OF NEW MEXICO

Statement B-60

## SANDOVAL COUNTY

## SENIOR CITIZENS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	779,592	912,474	912,474	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>779,592</u>	<u>912,474</u>	<u>912,474</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	1,015,238	1,097,604	1,094,186	3,418
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>1,015,238</u>	<u>1,097,604</u>	<u>1,094,186</u>	<u>3,418</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(235,646)</u>	<u>(185,130)</u>	<u>(181,712)</u>	<u>3,418</u>
<i>Other financing sources (uses):</i>				
Designated cash	235,646	185,130	-	185,130
Transfers in (out)	-	-	209,691	209,691
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>235,646</u>	<u>185,130</u>	<u>209,691</u>	<u>394,821</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>27,979</u>	<u>\$ 27,979</u>
<i>Fund balances - beginning of year</i>			<u>251,484</u>	
<i>Fund balances - end of year</i>			<u>\$ 279,463</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 27,979	
Adjustments to revenues			(41,113)	
Adjustments to expenditures			(515)	
Net change in fund balance (GAAP basis)			<u>\$ (13,649)</u>	

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

## STATE OF NEW MEXICO

Statement B-61

## SANDOVAL COUNTY

## SENIOR ANCILLARY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	129,850	181,766	181,766	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>129,850</u>	<u>181,766</u>	<u>181,766</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	190,525	188,579	181,311	7,268
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>190,525</u>	<u>188,579</u>	<u>181,311</u>	<u>7,268</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(60,675)</u>	<u>(6,813)</u>	<u>455</u>	<u>7,268</u>
<i>Other financing sources (uses):</i>				
Designated cash	60,675	6,813	-	6,813
Transfers in (out)	-	-	58,729	58,729
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>60,675</u>	<u>6,813</u>	<u>58,729</u>	<u>65,542</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>59,184</u>	<u>\$ 59,184</u>
<i>Fund balances - beginning of year</i>			<u>73,802</u>	
<i>Fund balances - end of year</i>			<u>\$ 132,986</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 59,184	
Adjustments to revenues			16,847	
Adjustments to expenditures			(37)	
Net change in fund balance (GAAP basis)			<u>\$ 75,994</u>	

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

## STATE OF NEW MEXICO

Statement B-62

## SANDOVAL COUNTY

## WATER PROJECT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	523,612	523,612	253,902	269,710
Capital outlay	130,000	130,000	-	130,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>653,612</u>	<u>653,612</u>	<u>253,902</u>	<u>399,710</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(653,612)</u>	<u>(653,612)</u>	<u>(253,902)</u>	<u>399,710</u>
<i>Other financing sources (uses):</i>				
Designated cash	653,612	653,612	-	653,612
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>653,612</u>	<u>653,612</u>	<u>-</u>	<u>653,612</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(253,902)</u>	<u>\$ (253,902)</u>
<i>Fund balances - beginning of year</i>			<u>713,362</u>	
<i>Fund balances - end of year</i>			<u>\$ 459,460</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (253,902)	
Adjustments to revenues			37,500	
Adjustments to expenditures			(14,856)	
Net change in fund balance (GAAP basis)			<u>\$ (231,258)</u>	

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



## STATE OF NEW MEXICO

Statement B-63

## SANDOVAL COUNTY

## EL ZOCALO SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	139,918	140,573	140,573	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>139,918</u>	<u>140,573</u>	<u>140,573</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	114,255	113,755	104,374	9,381
Capital outlay	3,000	4,000	3,339	661
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>117,255</u>	<u>117,755</u>	<u>107,713</u>	<u>10,042</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>22,663</u>	<u>22,818</u>	<u>32,860</u>	<u>10,042</u>
<i>Other financing sources (uses):</i>				
Designated cash	(22,663)	(22,818)	-	(22,818)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(22,663)</u>	<u>(22,818)</u>	<u>-</u>	<u>(22,818)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>32,860</u>	<u>\$ 32,860</u>
<i>Fund balances - beginning of year</i>			<u>36,936</u>	
<i>Fund balances - end of year</i>			<u>\$ 69,796</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 32,860	
Adjustments to revenues			-	
Adjustments to expenditures			(1,674)	
Net change in fund balance (GAAP basis)			<u>\$ 31,186</u>	

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

## STATE OF NEW MEXICO

Statement B-64

## SANDOVAL COUNTY

COUNTY FAIRGROUNDS MANAGEMENT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	560	560	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>560</u>	<u>560</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	162,023	162,023	154,677	7,346
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>162,023</u>	<u>162,023</u>	<u>154,677</u>	<u>7,346</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(162,023)</u>	<u>(161,463)</u>	<u>(154,117)</u>	<u>7,346</u>
<i>Other financing sources (uses):</i>				
Designated cash	162,023	161,463	-	161,463
Transfers in (out)	-	-	20,379	20,379
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>162,023</u>	<u>161,463</u>	<u>20,379</u>	<u>181,842</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	(133,738)	<u>\$ (133,738)</u>
<i>Fund balances - beginning of year</i>			<u>282,630</u>	
<i>Fund balances - end of year</i>			<u>\$ 148,892</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (133,738)	
Adjustments to revenues			-	
Adjustments to expenditures			(83)	
Net change in fund balance (GAAP basis)			<u>\$ (133,821)</u>	

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

## STATE OF NEW MEXICO

Statement B-65

## SANDOVAL COUNTY

PLACITAS COMMUNITY LIBRARY SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	(1,216)	(1,216)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	(1,216)	(1,216)
<i>Net change in fund balances</i>	\$ -	\$ -	(1,216)	\$ (1,216)
<i>Fund balances - beginning of year</i>			1,216	
<i>Fund balances - end of year</i>			\$ -	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (1,216)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ (1,216)	

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

## STATE OF NEW MEXICO

Statement B-66

## SANDOVAL COUNTY

## DOMESTIC VIOLENCE SHELTER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	(7,553)	(7,553)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(7,553)</u>	<u>(7,553)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,553)</u>	<u>\$ (7,553)</u>
<i>Fund balances - beginning of year</i>			<u>7,553</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (7,553)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (7,553)</u>	

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

## STATE OF NEW MEXICO

Statement B-67

## SANDOVAL COUNTY

## NM CLEAN AND BEAUTIFUL SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	(1,149)	(1,149)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(1,149)</u>	<u>(1,149)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,149)</u>	<u>\$ (1,149)</u>
<i>Fund balances - beginning of year</i>			<u>1,149</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (1,149)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (1,149)</u>	

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

## STATE OF NEW MEXICO

Statement B-68

## SANDOVAL COUNTY

## LODGER'S TAX SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 20,000	\$ 15,023	\$ 15,023	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>20,000</u>	<u>15,023</u>	<u>15,023</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	20,000	20,000	12,246	7,754
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>12,246</u>	<u>7,754</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>(4,977)</u>	<u>2,777</u>	<u>7,754</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	4,977	-	4,977
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>4,977</u>	<u>-</u>	<u>4,977</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>2,777</u>	<u>\$ 2,777</u>
<i>Fund balances - beginning of year</i>			<u>30,750</u>	
<i>Fund balances - end of year</i>			<u>\$ 33,527</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 2,777	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 2,777</u>	

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

## STATE OF NEW MEXICO

Statement B-69

## SANDOVAL COUNTY

## JEMEZ MOUNTAIN TRAIL GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	62,588	47,592	47,592	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>62,588</u>	<u>47,592</u>	<u>47,592</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	29,331	29,331	27,797	1,534
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>29,331</u>	<u>29,331</u>	<u>27,797</u>	<u>1,534</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>33,257</u>	<u>18,261</u>	<u>19,795</u>	<u>1,534</u>
<i>Other financing sources (uses):</i>				
Designated cash	(33,257)	(18,261)	-	(18,261)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(33,257)</u>	<u>(18,261)</u>	<u>-</u>	<u>(18,261)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	19,795	<u>\$ 19,795</u>
<i>Fund balances - beginning of year</i>			<u>(24,720)</u>	
<i>Fund balances - end of year</i>			<u>\$ (4,925)</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 19,795	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 19,795</u>	

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

## STATE OF NEW MEXICO

Statement B-70

## SANDOVAL COUNTY

## CELL TOWER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	49,073	51,000	51,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>49,073</u>	<u>51,000</u>	<u>51,000</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	112,338	112,338	29,796	82,542
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>112,338</u>	<u>112,338</u>	<u>29,796</u>	<u>82,542</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(63,265)</u>	<u>(61,338)</u>	<u>21,204</u>	<u>82,542</u>
<i>Other financing sources (uses):</i>				
Designated cash	63,265	61,338	-	61,338
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>63,265</u>	<u>61,338</u>	<u>-</u>	<u>61,338</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>21,204</u>	<u>\$ 21,204</u>
<i>Fund balances - beginning of year</i>			<u>63,265</u>	
<i>Fund balances - end of year</i>			<u>\$ 84,469</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 21,204	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 21,204</u>	

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



## STATE OF NEW MEXICO

Statement B-71

## SANDOVAL COUNTY

SUBDIVISION ENGINEERING FEES SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	5,000	6,758	6,758	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>5,000</u>	<u>6,758</u>	<u>6,758</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	7,239	7,239	927	6,312
Capital outlay	-	-	-	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>7,239</u>	<u>7,239</u>	<u>927</u>	<u>6,312</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(2,239)</u>	<u>(481)</u>	<u>5,831</u>	<u>6,312</u>
<i>Other financing sources (uses):</i>				
Designated cash	2,239	481	-	481
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,239</u>	<u>481</u>	<u>-</u>	<u>481</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>5,831</u>	<u>\$ 5,831</u>
<i>Fund balances - beginning of year</i>			<u>2,239</u>	
<i>Fund balances - end of year</i>			<u>\$ 8,070</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ 5,831	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 5,831</u>	

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

## STATE OF NEW MEXICO

Statement B-72

## SANDOVAL COUNTY

## BROADBAND STIMULUS GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	40,040	40,040	35,359	4,681
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>40,040</u>	<u>40,040</u>	<u>35,359</u>	<u>4,681</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(40,040)</u>	<u>(40,040)</u>	<u>(35,359)</u>	<u>4,681</u>
<i>Other financing sources (uses):</i>				
Designated cash	40,040	40,040	-	40,040
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>40,040</u>	<u>40,040</u>	<u>-</u>	<u>40,040</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(35,359)</u>	<u>\$ (35,359)</u>
<i>Fund balances - beginning of year</i>			<u>40,040</u>	
<i>Fund balances - end of year</i>			<u>\$ 4,681</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (35,359)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (35,359)</u>	

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

## STATE OF NEW MEXICO

Statement B-73

## SANDOVAL COUNTY

LA PLAZUELA PAVING/LANDSCAPING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	(2,800)	(2,800)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(2,800)</u>	<u>(2,800)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	(2,800)	<u>\$ (2,800)</u>
<i>Fund balances - beginning of year</i>			<u>2,800</u>	
<i>Fund balances - end of year</i>			<u>\$ -</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (2,800)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (2,800)</u>	

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

## STATE OF NEW MEXICO

Statement B-74

## SANDOVAL COUNTY

## LEGISLATIVE FUNDING SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	130,642	31,025	31,025	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>130,642</u>	<u>31,025</u>	<u>31,025</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	3,544	3,542	2
Capital outlay	100,253	109,939	80,737	29,202
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>100,253</u>	<u>113,483</u>	<u>84,279</u>	<u>29,204</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>30,389</u>	<u>(82,458)</u>	<u>(53,254)</u>	<u>29,204</u>
<i>Other financing sources (uses):</i>				
Designated cash	(30,389)	82,458	-	82,458
Transfers in (out)	-	-	(30,315)	(30,315)
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(30,389)</u>	<u>82,458</u>	<u>(30,315)</u>	<u>52,143</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(83,569)</u>	<u>\$ (83,569)</u>
<i>Fund balances - beginning of year</i>			<u>(73)</u>	
<i>Fund balances - end of year</i>			<u>\$ (83,642)</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (83,569)	
Adjustments to revenues			(22,512)	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (106,081)</u>	

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

**CAPITAL PROJECT FUNDS**

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## CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County has separate funds classified as Capital Projects Funds as follows:

**1999 Refund Bond** – To account for resources used for the purposes of purchasing land or improving grounds and for constructing, remodeling, making additions to, and furnishing and equipping buildings. Financing is provided primarily from the sale of bonds.

**1999 Infrastructure Bond** – To account for resources used for the purposes of reconstructing, resurfacing, maintaining, repairing or otherwise improve existing alleys, streets, roads or bridges, or lay off, open, construct, or otherwise acquire new alleys, streets, roads or bridges or any combination of the foregoing within the County. Financing is provided primarily from the sale of bonds.

**2000 Placitas Acquisition Bond** – To account for resources used for the purposes of improvement of roads within the Placitas Homesteads Subdivision Improvement District. Financing is provided primarily from the sale of bonds.

**2003 Detention Bond Fund** - To account for resources used for the purchase, construction and acquisition of a Detention Center for the County. Financing is provided primarily from the sale of a bond.

**2002 Landfill Revenue Bond** – To account for resources used for the purposes of refunding certain County bonds as well as constructing, purchasing, equipping and furnishing and otherwise improving public buildings, parking lots and related facilities and infrastructure within the County. Financing is provided primarily from the sale of bonds.

**2003 Landfill Refunding Bond** – To account for resources used for the purposes of refunding certain County bonds as well as constructing, purchasing, equipping and furnishing and otherwise improving public buildings, parking lots and related facilities and infrastructure within the County. Financing is provided primarily from the sale of bonds.

**2004 Incentive Revenue Bonds** – To account for resources used for the purchase, construction, maintenance and acquisition of public buildings, county fair facilities, public school facilities, alleys, streets, roads, bridges, public parks, public recreational and entertainment buildings, environmental projects, communication systems, storm and sanitary sewers, sewage treatment plants, water or wastewater facilities, public transit systems, etc.

**2005 Incentive Revenue Bond**– To account for bond proceeds and interest earned from issuance of the 2005 Incentive Revenue Bond.

**2007 PILT Revenue Bond** – To account for proceeds received from the PILT Revenue Bond, Series 2007. The project fund has been established for land acquisition, construction, and improvement of public buildings and other public works. Projects include, but are not limited to, buildings, grounds, streets, roads, bridges, rights of way, public parks, recreational facilities, storm and drainage systems, sewage treatment facilities, public transit, and communication systems.

**2008 Infrastructure Bond** – Refunding and Improvement Revenue Bonds, Series 2008, which were used to refund the County's outstanding Infrastructure Gross Receipts Tax Revenue Bonds 1999 for the purpose of reconstructing, resurfacing, maintaining, repairing or otherwise improving existing alleys, streets, roads or bridges.

**2010 GRT Refunding & Equipment Bond** – To account for the resources used for purpose of refunding the prior year bond and the acquisition of capital equipment.

**2010 AMI-Kids Project Bond** - To account for the bond proceeds used in the construction of the AMI-Kids complex in Cuba.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2013**

Statement C-1  
Page 1 of 2

	1999 Refund Bond Fund	1999 Infrastructure Bond Fund	2000 Placitas Acquisition Bond Fund	2003 GO Detention Center Fund
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ -	\$ -	\$ 30,798	\$ -
Accounts receivable:				
Licenses and fees	-	-	-	-
Property taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Interfund balances	-	-	1,992	48,512
Restricted cash and cash equivalents	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,790</u>	<u>\$ 48,512</u>
<i>Total assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,790</u>	<u>\$ 48,512</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Interfund balances	104,424	106,477	-	-
Deferred revenue	-	-	-	-
Deferred revenue - property taxes	-	-	-	-
	<u>104,424</u>	<u>106,477</u>	<u>-</u>	<u>-</u>
<i>Total liabilities</i>	<u>104,424</u>	<u>106,477</u>	<u>-</u>	<u>-</u>
<i>Fund balances:</i>				
Nonspendable	-	-	-	-
Restricted	-	-	32,790	48,512
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(104,424)	(106,477)	-	-
	<u>(104,424)</u>	<u>(106,477)</u>	<u>32,790</u>	<u>48,512</u>
<i>Total fund balances</i>	<u>(104,424)</u>	<u>(106,477)</u>	<u>32,790</u>	<u>48,512</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,790</u>	<u>\$ 48,512</u>

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



2002 Landfill Revenue Bond Fund	2003 Landfill Refunding Bond Fund	2004 Incentive Revenue Bond Fund	2005 Incentive Revenue Bond Fund	2007 PILT Revenue Bond Fund	2008 Infrastructure Bond Fund
\$ 25,907	\$ 32,448	\$ 147,972	\$ 311,274	\$ 399,179	\$ 711,921
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 25,907</u>	<u>\$ 32,448</u>	<u>\$ 147,972</u>	<u>\$ 311,274</u>	<u>\$ 399,179</u>	<u>\$ 711,921</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,907</u>	<u>32,448</u>	<u>147,972</u>	<u>311,274</u>	<u>399,179</u>	<u>711,921</u>
<u>\$ 25,907</u>	<u>\$ 32,448</u>	<u>\$ 147,972</u>	<u>\$ 311,274</u>	<u>\$ 399,179</u>	<u>\$ 711,921</u>

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

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2013**

	2010 GRT Refunding and <u>Equipment Fund</u>	2010 AMI Kids Project Bond Fund	<u>Total</u>
<b>ASSETS</b>			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 251,521	\$ 1,494	\$ 1,912,514
Accounts receivable:			
Licenses and fees	-	-	-
Property taxes	-	-	-
Other taxes	-	-	-
Intergovernmental	-	-	-
Other receivables	-	-	-
Interfund balances	-	-	50,504
Restricted cash and cash equivalents	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total assets</i>	<u>\$ 251,521</u>	<u>\$ 1,494</u>	<u>\$ 1,963,018</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Current liabilities:</i>			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll	-	-	-
Interfund balances	-	-	210,901
Deferred revenue	-	-	-
Deferred revenue - property taxes	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>210,901</u>
<i>Fund balances:</i>			
Nonspendable	-	-	-
Restricted	251,521	1,494	1,963,018
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	(210,901)
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total fund balances</i>	<u>251,521</u>	<u>1,494</u>	<u>1,752,117</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total liabilities and fund balances</i>	<u>\$ 251,521</u>	<u>\$ 1,494</u>	<u>\$ 1,963,018</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	1999 Refund Bond Fund	1999 Infrastructure Bond Fund	2000 Placitas Acquisition Bond Fund	2003 GO Detention Center Fund
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ 40,898	\$ -
Federal grants	-	-	-	-
State and local source grants	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	7	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>40,905</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	86	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	20,000	-
Interest	-	-	9,568	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>29,654</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>11,251</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	-	-	11,251	-
<i>Fund balances - beginning of year</i>	<u>(104,424)</u>	<u>(106,477)</u>	<u>21,539</u>	<u>48,512</u>
<i>Fund balances - end of year</i>	<u>\$ (104,424)</u>	<u>\$ (106,477)</u>	<u>\$ 32,790</u>	<u>\$ 48,512</u>

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

2002 Landfill Revenue Bond Fund	2003 Landfill Refunding Bond Fund	2004 Incentive Revenue Bond Fund	2005 Incentive Revenue Bond Fund	2007 PILT Revenue Bond Fund	2008 Infrastructure Bond Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37	34	342	926	974	1,088
-	-	-	-	-	-
<u>37</u>	<u>34</u>	<u>342</u>	<u>926</u>	<u>974</u>	<u>1,088</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,900	-	-	-	-	-
-	-	-	108,860	46,258	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,900</u>	<u>-</u>	<u>-</u>	<u>108,860</u>	<u>46,258</u>	<u>-</u>
<u>(8,863)</u>	<u>34</u>	<u>342</u>	<u>(107,934)</u>	<u>(45,284)</u>	<u>1,088</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(8,863)</u>	<u>34</u>	<u>342</u>	<u>(107,934)</u>	<u>(45,284)</u>	<u>1,088</u>
<u>34,770</u>	<u>32,414</u>	<u>147,630</u>	<u>419,208</u>	<u>444,463</u>	<u>710,833</u>
<u>\$ 25,907</u>	<u>\$ 32,448</u>	<u>\$ 147,972</u>	<u>\$ 311,274</u>	<u>\$ 399,179</u>	<u>\$ 711,921</u>

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

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## STATE OF NEW MEXICO

## SANDOVAL COUNTY

Statement C-2

Page 2 of 2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BLANCES - NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	2010 GRT Refunding and Equipment Fund	2010 AMI Kids Project Bond Fund	Total
<i>Revenues:</i>			
Taxes	\$ -	\$ -	\$ 40,898
Federal grants	-	-	-
State and local source grants	-	-	-
Licenses and fees	-	-	-
Charges for services	-	-	-
Interest	590	-	3,998
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>590</u>	<u>-</u>	<u>44,896</u>
<i>Expenditures:</i>			
Current:			
General government	-	-	-
Public safety	-	-	-
Culture and recreation	-	-	-
Health and welfare	-	-	-
Public works	-	-	8,986
Capital outlay	26,598	-	181,716
Debt service:			
Principal	-	-	20,000
Interest	-	-	9,568
Bond issuance costs	-	-	-
<i>Total expenditures</i>	<u>26,598</u>	<u>-</u>	<u>220,270</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(26,008)</u>	<u>-</u>	<u>(175,374)</u>
<i>Other financing sources (uses):</i>			
Transfers in (out)	-	-	-
Bond proceeds	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	(26,008)	-	(175,374)
<i>Fund balances - beginning of year</i>	<u>277,529</u>	<u>1,494</u>	<u>1,927,491</u>
<i>Fund balances - end of year</i>	<u>\$ 251,521</u>	<u>\$ 1,494</u>	<u>\$ 1,752,117</u>

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

## STATE OF NEW MEXICO

Statement C-3

## SANDOVAL COUNTY

## 1999 REFUND BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>(104,424)</u>	
<i>Fund balances - end of year</i>			<u>\$ (104,424)</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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 C-4

## SANDOVAL COUNTY

## 1999 INFRASTRUCTURE BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>(106,477)</u>	
<i>Fund balances - end of year</i>			<u>\$ (106,477)</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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 C-5

## SANDOVAL COUNTY

## 2000 ACQUISITION BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 40,898	\$ 40,898	\$ 40,898	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	7	7	7	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>40,905</u>	<u>40,905</u>	<u>40,905</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	86	86	86	-
Capital outlay	-	-	-	-
Debt service:				
Principal	20,000	20,000	20,000	-
Interest	9,568	9,568	9,568	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>29,654</u>	<u>29,654</u>	<u>29,654</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>11,251</u>	<u>11,251</u>	<u>11,251</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	(11,251)	(11,251)	-	(11,251)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(11,251)</u>	<u>(11,251)</u>	<u>-</u>	<u>(11,251)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	11,251	<u>\$ 11,251</u>
<i>Fund balances - beginning of year</i>			<u>21,539</u>	
<i>Fund balances - end of year</i>			<u>\$ 32,790</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 11,251	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 11,251</u>	

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

## STATE OF NEW MEXICO

Statement C-6

## SANDOVAL COUNTY

2003 GO DETENTION CENTER BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<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	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<i>Fund balances - beginning of year</i>			<u>48,512</u>	
<i>Fund balances - end of year</i>			<u>\$ 48,512</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
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 C-7

## SANDOVAL COUNTY

2002 LANDFILL REVENUE BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	37	37	37	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>37</u>	<u>37</u>	<u>37</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	8,900	8,900	8,900	-
Capital outlay	-	-	-	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>8,900</u>	<u>8,900</u>	<u>8,900</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(8,863)</u>	<u>(8,863)</u>	<u>(8,863)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	8,863	8,863	-	8,863
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,863</u>	<u>8,863</u>	<u>-</u>	<u>8,863</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,863)</u>	<u>\$ (8,863)</u>
<i>Fund balances - beginning of year</i>			<u>34,770</u>	
<i>Fund balances - end of year</i>			<u>\$ 25,907</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (8,863)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (8,863)</u>	

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

## STATE OF NEW MEXICO

Statement C-8

## SANDOVAL COUNTY

2002 LANDFILL REFUNDING BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	34	34	34	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>34</u>	<u>34</u>	<u>34</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>34</u>	<u>34</u>	<u>34</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	(34)	(34)	-	(34)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(34)</u>	<u>(34)</u>	<u>-</u>	<u>(34)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>34</u>	<u>\$ 34</u>
<i>Fund balances - beginning of year</i>			<u>32,414</u>	
<i>Fund balances - end of year</i>			<u>\$ 32,448</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ 34	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 34</u>	

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

## STATE OF NEW MEXICO

Statement C-9

## SANDOVAL COUNTY

## 2004 INCENTIVE REVENUE BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	342	342	342	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>342</u>	<u>342</u>	<u>342</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>342</u>	<u>342</u>	<u>342</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	(342)	(342)	-	(342)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(342)</u>	<u>(342)</u>	<u>-</u>	<u>(342)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>342</u>	<u>\$ 342</u>
<i>Fund balances - beginning of year</i>			<u>147,630</u>	
<i>Fund balances - end of year</i>			<u>\$ 147,972</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 342	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 342</u>	

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

## STATE OF NEW MEXICO

Statement C-10

## SANDOVAL COUNTY

## 2005 INCENTIVE REVENUE BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	926	926	926	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>926</u>	<u>926</u>	<u>926</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	108,860	108,860	108,860	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>108,860</u>	<u>108,860</u>	<u>108,860</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(107,934)</u>	<u>(107,934)</u>	<u>(107,934)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	107,934	107,934	-	107,934
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>107,934</u>	<u>107,934</u>	<u>-</u>	<u>107,934</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(107,934)</u>	<u>\$ (107,934)</u>
<i>Fund balances - beginning of year</i>			<u>419,208</u>	
<i>Fund balances - end of year</i>			<u>\$ 311,274</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ (107,934)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (107,934)</u>	

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

## STATE OF NEW MEXICO

Statement C-11

## SANDOVAL COUNTY

2007 PILT REVENUE BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	974	974	974	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	974	974	974	-
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	46,258	46,258	46,258	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	46,258	46,258	46,258	-
<i>Excess (deficiency) of revenues over expenditures</i>	(45,284)	(45,284)	(45,284)	-
<i>Other financing sources (uses):</i>				
Designated cash	45,284	45,284	-	45,284
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	45,284	45,284	-	45,284
<i>Net change in fund balances</i>	\$ -	\$ -	(45,284)	\$ (45,284)
<i>Fund balances - beginning of year</i>			444,463	
<i>Fund balances - end of year</i>			\$ 399,179	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (45,284)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ (45,284)	

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



## STATE OF NEW MEXICO

Statement C-12

## SANDOVAL COUNTY

## 2008 INFRASTRUCTURE BOND CAPITAL PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	1,088	1,088	1,088	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>1,088</u>	<u>1,088</u>	<u>1,088</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>1,088</u>	<u>1,088</u>	<u>1,088</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	(1,088)	(1,088)	-	(1,088)
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(1,088)</u>	<u>(1,088)</u>	<u>-</u>	<u>(1,088)</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>1,088</u>	<u>\$ 1,088</u>
<i>Fund balances - beginning of year</i>			<u>710,833</u>	
<i>Fund balances - end of year</i>			<u>\$ 711,921</u>	
<b>Reconciliation to GAAP Basis:</b>				
Net change in fund balances			\$ 1,088	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ 1,088</u>	

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

## STATE OF NEW MEXICO

Statement C-13

## SANDOVAL COUNTY

2010 GRT REFUND AND EQUIPMENT BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	590	590	590	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>590</u>	<u>590</u>	<u>590</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	26,598	26,598	26,598	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>26,598</u>	<u>26,598</u>	<u>26,598</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(26,008)</u>	<u>(26,008)</u>	<u>(26,008)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	26,008	26,008	-	26,008
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>26,008</u>	<u>26,008</u>	<u>-</u>	<u>26,008</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(26,008)</u>	<u>\$ (26,008)</u>
<i>Fund balances - beginning of year</i>			<u>277,529</u>	
<i>Fund balances - end of year</i>			<u>\$ 251,521</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ (26,008)	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			<u>\$ (26,008)</u>	

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

## STATE OF NEW MEXICO

Statement C-14

## SANDOVAL COUNTY

2010 AMI KIDS PROJECT BOND CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual
	Original	Final		Favorable (Unfavorable)
<i>Revenues:</i>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<i>Expenditures:</i>				
<i>Current:</i>				
General government	-	-	-	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
<i>Debt service:</i>				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net change in fund balances</i>	\$ -	\$ -	-	\$ -
<i>Fund balances - beginning of year</i>			1,494	
<i>Fund balances - end of year</i>			\$ 1,494	
<b><i>Reconciliation to GAAP Basis:</i></b>				
Net change in fund balances			\$ -	
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			\$ -	

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

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**DEBT SERVICE FUNDS**

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## STATE OF NEW MEXICO

Statement D-3

## SANDOVAL COUNTY

## DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 5,738,929	\$ 5,738,929	\$ 5,738,929	\$ -
Intergovernmental	448,323	448,323	448,323	-
Licenses and fees	-	-	-	-
Charges for services	493,913	493,913	493,913	-
Interest	-	-	(38,732)	(38,732)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>6,681,165</u>	<u>6,681,165</u>	<u>6,642,433</u>	<u>(38,732)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	1,728,120	1,728,120	1,728,120	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	1,979,278	1,979,278	1,979,278	-
<i>Debt service:</i>				
Principal	4,413,479	4,413,479	4,413,479	-
Interest	3,655,388	3,655,388	3,655,388	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>11,776,265</u>	<u>11,776,265</u>	<u>11,776,265</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,095,100)</u>	<u>(5,095,100)</u>	<u>(5,133,832)</u>	<u>(38,732)</u>
<i>Other financing sources (uses):</i>				
Designated cash	5,095,100	5,095,100	-	5,095,100
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	3,267,047	3,267,047
<i>Total other financing sources (uses)</i>	<u>5,095,100</u>	<u>5,095,100</u>	<u>3,267,047</u>	<u>8,362,147</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,866,785)</u>	<u>\$ (1,866,785)</u>
<i>Fund balances - beginning of year</i>			<u>12,239,863</u>	
<i>Fund balances - end of year</i>			<u>\$ 10,373,078</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
<i>Net change in fund balances</i>			\$ (1,866,785)	
Adjustments to revenues			4,670,013	
Adjustments to expenditures			(4,501,782)	
<i>Net change in fund balance (GAAP basis)</i>			<u>\$ (1,698,554)</u>	

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

## STATE OF NEW MEXICO

Statement D-4

## SANDOVAL COUNTY

## GENERAL OBLIGATION (G.O.) DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Revenues:</i>				
Taxes	\$ 2,998,437	\$ 2,998,437	\$ 2,998,437	\$ -
Intergovernmental	-	-	-	-
Licenses and fees	-	-	-	-
Charges for services	-	-	-	-
Interest	19,121	19,121	19,121	-
Miscellaneous	10,380	10,380	10,380	-
<i>Total revenues</i>	<u>3,027,938</u>	<u>3,027,938</u>	<u>3,027,938</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government	266,637	266,637	266,637	-
Public safety	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
<i>Debt service:</i>				
Principal	7,795,000	7,795,000	7,795,000	-
Interest	752,821	752,821	752,821	-
Bond issuance costs	-	-	-	-
<i>Total expenditures</i>	<u>8,814,458</u>	<u>8,814,458</u>	<u>8,814,458</u>	<u>-</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(5,786,520)</u>	<u>(5,786,520)</u>	<u>(5,786,520)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	5,786,520	5,786,520	-	5,786,520
Transfers in (out)	-	-	-	-
Bond proceeds	-	-	6,268,716	6,268,716
<i>Total other financing sources (uses)</i>	<u>5,786,520</u>	<u>5,786,520</u>	<u>6,268,716</u>	<u>12,055,236</u>
<i>Net change in fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	482,196	<u>\$ 482,196</u>
<i>Fund balances - beginning of year</i>			<u>1,057,314</u>	
<i>Fund balances - end of year</i>			<u>\$ 1,539,510</u>	
<b><i>Reconciliation to GAAP Basis:</i></b>				
<i>Net change in fund balances</i>			\$ 482,196	
Adjustments to revenues			341,698	
Adjustments to expenditures			(195,862)	
<i>Net change in fund balance (GAAP basis)</i>			<u>\$ 628,032</u>	

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



**ENTERPRISE FUND**

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## STATE OF NEW MEXICO

Statement E-3

## SANDOVAL COUNTY

## SOLID WASTE PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Y.T.D. Actual	Variance Final Budget vs Actual Favorable (Unfavorable)
	Original	Final		
<i>Operating revenues:</i>				
Charges for services	\$ 1,931,168	\$ 1,559,355	\$ 1,560,355	\$ 1,000
Taxes	468,364	420,178	420,178	-
Intergovernmental - state grants	-	273,216	273,217	1
Miscellaneous	-	6	6	-
<i>Total operating revenues</i>	<u>2,399,532</u>	<u>2,252,755</u>	<u>2,253,756</u>	<u>1,001</u>
<i>Operating expenses:</i>				
Personnel services	1,035,528	1,035,635	1,013,974	21,661
Contract services	371,000	367,000	236,161	130,839
Repairs and maintenance	283,396	283,396	195,538	87,858
Other expenses	1,339,143	1,343,036	358,491	984,545
Capital outlay	706,300	706,300	399,374	306,926
Depreciation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total expenses</i>	<u>3,735,367</u>	<u>3,735,367</u>	<u>2,203,538</u>	<u>1,531,829</u>
<i>Net operating income/(loss)</i>	<u>(1,335,835)</u>	<u>(1,482,612)</u>	<u>50,218</u>	<u>1,532,830</u>
<i>Nonoperating revenues/(expenses):</i>				
Designated cash	1,335,835	1,482,612	-	1,482,612
Interest income	-	-	-	-
Transfers in/(out)	-	-	-	-
Bond proceeds	-	-	-	-
<i>Total nonoperating revenues (expenses)</i>	<u>1,335,835</u>	<u>1,482,612</u>	<u>-</u>	<u>1,482,612</u>
<i>Net income/(loss)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>50,218</u>	<u>\$ 50,218</u>
<i>Net position - beginning of year</i>			<u>2,788,744</u>	
<i>Net position - end of year</i>			<u>\$ 2,838,962</u>	
<b>Reconciliation to GAAP Basis:</b>				
<i>Net income/(loss)</i>			\$ 50,218	
Adjustments to revenues			(67,611)	
Adjustments to expenditures			(250,579)	
<i>Change in net position</i>			<u>\$ (267,972)</u>	

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

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**SUPPORTING SCHEDULES**

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Schedule I

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and temporary investments:	\$ 33,452,822	\$ -	\$ -	\$ 33,452,822
Property taxes receivable	8,731,375	-	-	8,731,375
<i>Total assets</i>	<u>\$ 42,184,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,184,197</u>
<b>LIABILITIES</b>				
<i>Current liabilities:</i>				
Due to other taxing units	\$ 42,184,197	\$ -	\$ -	\$ 42,184,197
<i>Total liabilities</i>	<u>\$ 42,184,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,184,197</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF DEPOSITORIES**  
**JUNE 30, 2013**

Bank Account Type/Name	New Mexico Bank & Trust	Wells Fargo Bank	Jemez Valley Credit Union	US Bank
<b><i>BALANCE PER BANK</i></b>				
Repurchase - 2008 Infrastructure Bond	\$ -	\$ -	\$ -	\$ 711,921
Checking - Cannon Account	-	-	75,433	-
Checking - Cuba Account	-	171,628	-	-
Checking - General Fund Account	34,927,887	-	-	-
Checking - Tax Payment Account	5,481,397	-	-	-
Checking - Bond Reserve	1,364	-	-	-
Money Market - 2002 Landfill Bond	25,907	-	-	-
Money Market - 2003 Landfill Refunding Bond	32,448	-	-	-
Repurchase - 2004 Incentive Revenue Bond	147,972	-	-	-
Repurchase - 2005 Incentive Revenue Bond	315,974	-	-	-
Repurchase - 2007 PILT Revenue Bond	399,179	-	-	-
Repurchase - 2010 GRT Ref & Equipment Bond	251,521	-	-	-
Repurchase - 2010 AMI-Kids Project Bond	1,495	-	-	-
Repurchase - Road Equipment	903,321	-	-	-
Repurchase - Debt Service	2,669,813	-	-	-
Repurchase - GO Debt Service	1,756,535	-	-	-
Repurchase - Homestead Bond Debt Service	30,798	-	-	-
Governmental & Agency Bonds	-	-	-	-
Mutual Funds	-	-	-	-
Money Market Account	-	-	-	-
<i>Total on deposit</i>	<u>46,945,611</u>	<u>171,628</u>	<u>75,433</u>	<u>711,921</u>
<i>Reconciling items</i>	<u>(1,778,223)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciled balance, end of year</i>	<u>\$ 45,167,388</u>	<u>\$ 171,628</u>	<u>\$ 75,433</u>	<u>\$ 711,921</u>

Add: Cash on hand

Less: Agency Fund

*Total cash and cash equivalents*

\* Funds are associated with loans obtained with NMFA. The County does not have access to the accounts. A withdrawal of funds is completed by preparing a requisition and submitting it to NMFA. A wire is then initiated by NMFA to the County.

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



LPL Financial Services	NM Bank & Trust Financial Svs	NMFA - Bank of Albuquerque*	Grand Total
\$ -	\$ -	\$ -	\$ 711,921
-	-	-	75,433
-	-	-	171,628
-	-	-	34,927,887
-	-	-	5,481,397
-	-	-	1,364
-	-	-	25,907
-	-	-	32,448
-	-	-	147,972
-	-	-	315,974
-	-	-	399,179
-	-	-	251,521
-	-	-	1,495
-	-	-	903,321
-	-	-	2,669,813
-	-	-	1,756,535
-	-	-	30,798
9,470,493	8,104,631	-	17,575,124
5,829,472	-	-	5,829,472
503,664	287,978	524,938	1,316,580
<u>15,803,629</u>	<u>8,392,609</u>	<u>524,938</u>	<u>72,625,769</u>
-	-	-	(1,778,223)
<u>\$ 15,803,629</u>	<u>\$ 8,392,609</u>	<u>\$ 524,938</u>	<u>\$ 70,847,546</u>
			1,000
			<u>70,848,546</u>
			<u>28,185,765</u>
			<u>\$ 42,662,781</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**JUNE 30, 2013**

Name of Depository	Description of Pledged Collateral	Fair Market Value	Name and Location of Safekeeper
New Mexico Bank & Trust	FH 1Q1384 CUSIP #3128S5RD8 7.000%, Due 03/25/2041	\$ 10,785,671	Commerce Bank & Fed. St. Louis, Missouri
New Mexico Bank & Trust	FNA 2012-M4 1A2 CUSIP #3136A56W1 2.976%, Due 04/25/2022	7,971,280	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FHMS K005 A2 CUSIP #3137AXHP1 2.573%, Due 09/25/2022	7,217,932	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNR 2012-90 DM CUSIP 3136A7SL7 6.000%, Due 03/25/2042	4,759,505	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNR 2009-69 HJ CUSIP #31396Q4D8 6.000%, Due 04/25/2039	4,757,617	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FH 2011 - 85 KP CUSIP #3128S5RD8 - 2.758% 2.758%, Due 09/25/2041	3,573,662	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNR 2011-M4 1A2 CUSIP #3136A0UYO 7.000%, Due 04/25/2022	3,694,022	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	CNTRYWIDE SER 2005-ICB CI CUSIP #12667F2K0 5.500%, Due 03/25/2035	2,411,165	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	GNR 2009-42 ZK CUSIP #38374UC74 4.500%, Due 06/20/2039	907,838	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNR 2007-46 ZK CUSIP #31396VB56 5.500%, Due 05/25/2037	547,168	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNMA POOL 257048 CUSIP #31371NP90 6.000%, Due 01/01/2028	741,363	Commerce Bank & Federal St. Louis, Missouri

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**JUNE 30, 2013**

Schedule III  
Page 2 of 2

Name of Depository	Description of Pledged Collateral	Fair Market Value	Name and Location of Safekeeper
New Mexico Bank & Trust	US TREASURY CUSIP #912828NV8 1.250%, Due 08/31/2015	223,918	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	US TREASURY CUSIP #31396LQK9 5.500%, Due 08/31/2015	25,445	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FNR 2006-16 HZ CUSIP #31394V6A3 5.500%, Due 03/25/2036	251,740	Commerce Bank & Federal St. Louis, Missouri
New Mexico Bank & Trust	FN AL 1779 CUSIP #3138EH6R8 5.500%, Due 12/01/2038	11,055	Commerce Bank & Federal St. Louis, Missouri
SUBTOTAL New Mexico Bank & Trust		47,879,381	
US Bank	FGPC C77968 CUSIP #31288GZ96 5.000%, Due 04/01/2033	94,781	Federal Reserve Bank of Boston Boston, Massachusetts
US Bank	FNMA Pool AE9289 CUSIP #31419LKM4 3.500%, Due 11/01/25	220,205	Federal Reserve Bank of Boston Boston, Massachusetts
SUBTOTAL US Bank		314,986	
TOTAL Pledged Collateral		\$ 48,194,367	

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

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Property Taxes Receivable, beginning of year	\$ 11,430,195
Changes to Tax Roll:	
Net taxes charged to treasurer for fiscal year	113,035,824
Adjustments:	
Increases/(Decreases) in taxes receivables	753,446
Charge off of taxes receivables	<u>(34,666)</u>
Total receivables prior to collections	125,184,799
Collections for fiscal year ended June 30, 2013	<u>(114,969,313)</u>
Property taxes receivable, end of year	<u><u>\$ 10,215,486</u></u>
Property Taxes receivable by years:	
2003	\$ 36,521
2004	46,199
2005	89,456
2006	74,998
2007	161,194
2008	317,699
2009	866,581
2010	1,020,554
2011	2,288,725
2012	<u>5,313,559</u>
Total taxes receivable	<u><u>\$ 10,215,486</u></u>

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
State of New Mexico Department of Finance and Administration							
2012	\$ 4,236,947	\$ 4,046,788	\$ 4,046,788	\$ 4,000,926	\$ 3,949,413	\$ 97,374	\$ 190,159
2011	4,379,377	123,661	4,293,206	114,613	4,271,772	21,434	86,171
2010	5,158,881	73,110	5,111,350	62,544	5,089,798	21,553	47,531
2009	3,920,880	20,534	3,887,368	17,889	3,881,404	5,964	33,512
2008	4,029,571	9,308	4,013,918	7,271	4,010,883	3,035	15,653
2007	3,386,725	1,669	3,378,637	1,374	3,377,911	726	8,088
2006	2,618,997	522	2,615,293	521	2,615,230	62	3,704
2005	2,160,834	206	2,156,960	204	2,156,906	53	3,874
2004	1,040,328	227	1,038,790	226	1,038,766	24	1,538
2003	1,373,408	265	1,371,155	263	1,371,113	42	2,253
Subtotal	<u>32,305,948</u>	<u>4,276,290</u>	<u>31,913,465</u>	<u>4,205,831</u>	<u>31,763,196</u>	<u>150,267</u>	<u>392,483</u>
State of New Mexico - Cattle Indemnity							
2012	9,626	8,688	8,688	8,629	8,550	138	938
2011	8,145	637	7,662	637	7,645	18	483
2010	7,946	70	7,589	69	7,534	55	357
2009	8,752	25	8,404	25	8,401	3	348
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>34,469</u>	<u>9,420</u>	<u>32,343</u>	<u>9,360</u>	<u>32,130</u>	<u>214</u>	<u>2,126</u>
State of New Mexico - Sheep							
2012	70	32	32	32	32	-	38
2011	56	2	30	2	30	-	26
2010	34	2	19	2	19	-	15
2009	36	1	22	1	22	-	14
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>196</u>	<u>37</u>	<u>103</u>	<u>37</u>	<u>103</u>	<u>-</u>	<u>93</u>
State of New Mexico - Goats							
2012	1	1	1	1	1	-	-
2011	1	-	1	-	1	-	-
2010	1	-	1	-	1	-	-
2009	19	-	19	-	19	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
Subtotal	<u>22</u>	<u>1</u>	<u>22</u>	<u>1</u>	<u>22</u>	<u>-</u>	<u>-</u>
State of New Mexico - Equine							
2012	2,096	1,410	1,410	1,312	1,239	171	686
2011	2,013	146	1,608	125	1,570	39	405
2010	1,697	84	1,551	62	1,519	33	146
2009	1,854	43	1,716	41	1,703	13	138
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>7,660</u>	<u>1,683</u>	<u>6,285</u>	<u>1,540</u>	<u>6,031</u>	<u>256</u>	<u>1,375</u>
State of New Mexico - Swine							
2012	1	1	1	1	1	-	-
2011	1	-	1	-	1	-	-
2010	1	-	1	-	1	-	-
2009	1	-	1	-	1	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>4</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>4</u>	<u>-</u>	<u>-</u>
State of New Mexico - Dairy							
2012	9	5	5	5	5	-	4
2011	17	-	15	-	15	-	2
2010	6	-	6	-	6	-	-
2009	7	-	7	-	7	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>39</u>	<u>5</u>	<u>33</u>	<u>5</u>	<u>33</u>	<u>-</u>	<u>6</u>
State of New Mexico - Bison							
2012	5	-	-	-	-	-	5
2011	12	-	12	-	12	-	-
2010	15	-	15	-	15	-	-
2009	21	-	21	-	21	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-

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



## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>53</u>	<u>-</u>	<u>48</u>	<u>-</u>	<u>48</u>	<u>-</u>	<u>5</u>
Sandoval County - Debt Levy							
2012	3,258,509	3,109,577	3,109,577	3,074,838	3,035,166	74,411	148,932
2011	3,298,901	93,656	3,233,883	86,777	3,217,704	16,179	65,018
2010	2,331,998	33,205	2,310,439	28,433	2,300,768	9,670	21,559
2009	2,268,992	12,016	2,249,474	10,468	2,246,066	3,408	19,518
2008	995,897	2,323	991,998	1,815	991,240	758	3,899
2007	1,870,658	931	1,866,132	766	1,865,725	407	4,526
2006	1,993,621	399	1,990,756	398	1,990,708	48	2,865
2005	1,726,862	167	1,723,718	166	1,723,675	43	3,144
2004	1,565,518	341	1,563,219	340	1,563,184	36	2,299
2003	390,331	75	389,693	75	389,681	12	638
Subtotal	<u>19,701,287</u>	<u>3,252,690</u>	<u>19,428,889</u>	<u>3,204,076</u>	<u>19,323,917</u>	<u>104,972</u>	<u>272,398</u>
Sandoval County - Operational Levy							
2012	22,175,597	21,010,854	21,010,854	20,756,079	20,458,786	552,067	1,164,743
2011	20,794,297	682,512	20,312,601	628,620	20,192,291	120,310	481,696
2010	19,535,480	315,294	19,326,324	269,099	19,231,053	95,272	209,156
2009	18,877,704	110,087	18,693,967	95,372	18,661,195	32,771	183,737
2008	16,885,838	41,378	16,816,890	32,177	16,803,290	13,600	68,948
2007	14,388,413	7,235	14,353,469	5,946	14,350,298	3,171	34,944
2006	12,387,656	3,245	12,368,183	3,237	12,367,880	303	19,473
2005	10,924,133	1,369	10,900,418	1,361	10,900,166	251	23,715
2004	8,243,651	1,973	8,232,060	1,963	8,231,955	104	11,591
2003	5,429,572	1,456	5,419,295	1,449	5,419,129	167	10,277
Subtotal	<u>149,642,341</u>	<u>22,175,403</u>	<u>147,434,061</u>	<u>21,795,303</u>	<u>146,616,043</u>	<u>818,016</u>	<u>2,208,280</u>
Sandoval County Contracting Hospitals							
2012	13,534,588	12,917,436	12,917,436	12,772,138	12,607,538	309,898	617,152
2011	13,665,457	385,873	13,396,569	357,641	13,329,685	66,884	268,888
2010	14,330,224	203,083	14,198,195	173,732	14,138,327	59,869	132,029
2009	14,490,208	75,887	14,366,359	66,112	14,344,320	22,039	123,849
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>56,020,477</u>	<u>13,582,279</u>	<u>54,878,559</u>	<u>13,369,623</u>	<u>54,419,870</u>	<u>458,690</u>	<u>1,141,918</u>
Town of Bernalillo - Operational Levy							
2012	766,544	691,802	691,802	682,439	670,270	21,532	74,742
2011	685,949	38,493	654,518	37,854	649,845	4,673	31,431
2010	607,609	23,350	599,265	22,245	596,537	2,728	8,344
2009	586,544	9,285	563,840	9,209	563,233	607	22,704
2008	515,953	3,254	512,690	3,245	512,244	446	3,263
2007	431,080	1,222	428,725	1,214	428,682	42	2,355

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2006	379,006	130	377,472	126	377,442	30	1,534
2005	334,962	100	333,858	96	333,849	9	1,104
2004	116,714	(50)	116,416	(50)	116,416	-	298
2003	214,526	8	214,025	4	214,022	3	501
Subtotal	<u>4,638,887</u>	<u>767,594</u>	<u>4,492,611</u>	<u>756,382</u>	<u>4,462,540</u>	<u>30,070</u>	<u>146,276</u>
Village of Corrales - Debt Levy							
2012	183,360	174,710	174,710	171,633	168,388	6,321	8,650
2011	47,796	1,268	46,904	1,238	46,638	266	892
2010	230,511	2,692	228,718	2,275	227,314	1,404	1,793
2009	213,604	810	212,779	761	212,517	262	825
2008	388,379	665	387,344	401	386,846	498	1,035
2007	410,978	321	410,494	74	410,165	329	484
2006	279,380	(14)	279,127	(14)	279,123	4	253
2005	297,336	(20)	297,058	(20)	297,054	4	278
2004	-	-	-	-	-	-	-
2003	225,825	-	225,560	-	225,558	3	265
Subtotal	<u>2,277,169</u>	<u>180,432</u>	<u>2,262,694</u>	<u>176,348</u>	<u>2,253,603</u>	<u>9,091</u>	<u>14,475</u>
Village of Corrales - Operational Levy							
2012	1,392,147	1,319,372	1,319,372	1,295,471	1,268,083	51,289	72,775
2011	982,851	28,396	961,553	27,766	955,177	6,377	21,298
2010	942,360	12,122	933,189	10,034	925,888	7,301	9,171
2009	732,402	2,842	728,884	2,684	727,831	1,053	3,518
2008	670,919	1,184	668,991	690	668,053	938	1,928
2007	624,118	654	623,204	115	622,485	719	914
2006	584,290	(32)	583,562	(32)	583,549	13	728
2005	530,220	(45)	529,582	(45)	529,573	9	638
2004	108,932	51	108,772	51	108,772	-	160
2003	418,970	-	418,296	-	418,288	8	674
Subtotal	<u>6,987,209</u>	<u>1,364,544</u>	<u>6,875,405</u>	<u>1,336,734</u>	<u>6,807,699</u>	<u>67,707</u>	<u>111,804</u>
Village of Cuba - Operational Levy							
2012	55,491	50,596	50,596	49,494	48,232	2,364	4,895
2011	52,663	2,397	50,953	2,316	50,704	249	1,710
2010	50,340	409	49,174	385	48,814	360	1,166
2009	43,780	106	42,892	95	42,879	14	888
2008	48,473	7	48,156	7	48,149	7	317
2007	47,930	16	47,697	16	47,697	-	233
2006	47,475	9	47,272	9	47,272	-	203
2005	35,442	-	35,268	-	35,268	-	174
2004	15,432	-	15,369	-	15,369	-	63
2003	19,501	-	19,378	-	19,378	-	123
Subtotal	<u>416,527</u>	<u>53,540</u>	<u>406,755</u>	<u>52,322</u>	<u>403,762</u>	<u>2,994</u>	<u>9,772</u>
Village of Jemez Springs - Operational Levy							
2012	44,892	42,892	42,892	42,305	41,166	1,726	2,000
2011	43,966	1,125	43,582	1,044	43,501	81	384
2010	42,197	1,156	42,042	1,080	41,966	76	155

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

## STATE OF NEW MEXICO

Schedule V

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2009	43,109	257	42,951	177	42,872	79	158
2008	42,484	12	42,324	12	42,324	-	160
2007	38,618	10	38,485	10	38,485	-	133
2006	35,273	-	35,124	-	35,124	-	149
2005	24,033	-	23,899	-	23,899	-	134
2004	11,397	-	11,397	-	11,397	-	-
2003	15,267	-	15,145	-	15,145	-	122
Subtotal	<u>341,236</u>	<u>45,452</u>	<u>337,841</u>	<u>44,628</u>	<u>335,879</u>	<u>1,962</u>	<u>3,395</u>
City of Rio Rancho - Debt Levy							
2012	3,245,230	3,120,654	3,120,654	3,090,279	3,057,653	63,001	124,576
2011	3,389,018	90,542	3,332,484	81,854	3,316,046	16,438	56,534
2010	4,506,154	58,892	4,473,767	49,246	4,455,690	18,076	32,387
2009	4,652,228	27,633	4,628,303	35,511	4,624,713	3,589	23,925
2008	4,297,405	10,856	4,283,712	8,261	4,280,512	3,200	13,693
2007	3,614,675	1,293	3,608,523	1,251	3,608,177	346	6,152
2006	2,188,122	488	2,187,160	488	2,187,160	-	962
2005	2,076,400	315	2,073,782	315	2,073,782	-	2,618
2004	873,039	143	871,766	143	871,735	31	1,273
2003	623,647	332	623,216	332	623,216	-	431
Subtotal	<u>29,465,918</u>	<u>3,311,148</u>	<u>29,203,367</u>	<u>3,267,680</u>	<u>29,098,684</u>	<u>104,681</u>	<u>262,551</u>
City of Rio Rancho - Operational Levy							
2012	13,187,874	12,728,252	12,728,252	12,611,772	12,486,878	241,375	459,622
2011	12,426,583	286,094	12,250,412	260,800	12,198,930	51,482	176,171
2010	11,891,320	120,225	11,828,417	100,975	11,793,016	35,401	62,903
2009	11,622,096	50,519	11,580,593	64,038	11,574,861	5,732	41,503
2008	10,307,599	15,538	10,287,552	12,233	10,283,163	4,389	20,047
2007	8,666,400	2,063	8,657,950	2,013	8,657,518	432	8,450
2006	7,085,601	1,353	7,082,747	1,353	7,082,747	-	2,854
2005	6,062,700	763	6,056,207	763	6,056,207	-	6,493
2004	2,413,925	369	2,410,372	369	2,410,283	89	3,553
2003	1,809,998	822	1,808,885	822	1,808,885	-	1,113
Subtotal	<u>85,474,096</u>	<u>13,205,998</u>	<u>84,691,387</u>	<u>13,055,138</u>	<u>84,352,488</u>	<u>338,900</u>	<u>782,709</u>
Village of San Ysidro - Operational Levy							
2012	18,697	15,474	15,474	15,138	14,712	762	3,223
2011	18,291	751	16,169	543	15,794	375	2,122
2010	18,644	536	16,678	528	16,384	294	1,966
2009	17,060	165	15,528	165	15,448	80	1,532
2008	14,252	94	13,726	94	13,643	84	526
2007	13,647	43	13,283	43	13,283	-	364
2006	12,528	-	12,251	-	12,251	-	277
2005	12,928	-	12,640	-	12,640	-	288
2004	6,441	(4)	6,441	(4)	6,441	-	-
2003	8,070	-	7,836	-	7,836	-	234
Subtotal	<u>140,558</u>	<u>17,059</u>	<u>130,026</u>	<u>16,507</u>	<u>128,432</u>	<u>1,595</u>	<u>10,532</u>
Central New Mexico Community College - Debt Levy							
2012	1,336,896	1,281,954	1,281,954	1,268,141	1,253,141	28,813	54,942

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2011	1,367,044	36,586	1,342,879	33,497	1,336,106	6,773	24,165
2010	1,450,544	18,974	1,438,671	15,899	1,432,283	6,387	11,873
2009	1,465,329	7,320	1,455,985	6,292	1,454,206	1,779	9,344
2008	1,389,752	3,307	1,384,845	2,468	1,383,663	1,182	4,907
2007	1,175,375	501	1,173,194	378	1,172,902	292	2,181
2006	823,192	115	822,705	115	822,703	2	487
2005	701,182	75	700,308	75	700,306	2	874
2004	438,248	109	437,659	108	437,657	3	589
2003	177,235	88	177,081	88	177,081	-	154
Subtotal	<u>10,324,797</u>	<u>1,349,029</u>	<u>10,215,281</u>	<u>1,327,061</u>	<u>10,170,048</u>	<u>45,233</u>	<u>109,516</u>
Central New Mexico Community College - Operational Levy							
2012	6,909,198	6,618,762	6,618,762	6,546,608	6,467,900	150,862	290,436
2011	6,866,619	191,272	6,739,439	174,770	6,703,845	35,594	127,180
2010	7,140,966	99,125	7,077,873	82,919	7,043,997	33,877	63,093
2009	7,007,469	38,023	6,957,722	32,525	6,948,370	9,352	49,747
2008	6,571,729	17,516	6,545,608	12,964	6,539,243	6,365	26,121
2007	5,218,667	2,226	5,208,981	1,676	5,207,686	1,295	9,686
2006	3,845,362	614	3,842,925	614	3,842,913	13	2,437
2005	3,238,164	380	3,233,860	380	3,233,851	10	4,304
2004	2,291,594	592	2,288,552	589	2,288,541	10	3,042
2003	833,238	480	832,455	480	832,455	-	783
Subtotal	<u>49,923,006</u>	<u>6,968,990</u>	<u>49,346,177</u>	<u>6,853,525</u>	<u>49,108,801</u>	<u>237,378</u>	<u>576,829</u>
Albuquerque Public Schools - Debt Levy							
2012	1,030,447	978,735	978,735	962,023	942,587	36,149	51,712
2011	2,531,815	171,683	2,501,551	167,917	2,488,588	12,963	30,264
2010	1,545,760	152,442	1,530,741	146,672	1,517,505	13,236	15,019
2009	1,555,083	10,328	1,549,401	14,286	1,549,052	349	5,682
2008	1,514,404	3,354	1,509,708	2,343	1,507,234	2,474	4,696
2007	1,580,787	1,024	1,578,571	238	1,576,850	1,721	2,216
2006	689,168	(17)	688,619	(17)	688,611	8	549
2005	624,892	(35)	624,395	(35)	624,388	7	497
2004	184,048	43	183,877	43	183,877	-	171
2003	515,141	-	514,607	-	514,602	6	534
Subtotal	<u>11,771,545</u>	<u>1,317,557</u>	<u>11,660,205</u>	<u>1,293,470</u>	<u>11,593,294</u>	<u>66,913</u>	<u>111,340</u>
Albuquerque Public Schools - Capital Improvement Levy							
2012	684,178	651,902	651,902	640,421	628,315	23,587	32,276
2011	677,959	17,990	665,299	17,558	661,525	3,775	12,660
2010	735,282	8,588	729,564	7,257	725,086	4,478	5,718
2009	720,613	4,782	717,980	6,617	717,818	162	2,633
2008	694,504	1,182	692,664	713	691,779	885	1,840
2007	612,846	475	612,128	110	611,639	488	718
2006	548,812	(27)	548,317	(27)	548,309	8	495
2005	489,638	(31)	489,198	(31)	489,192	6	440
2004	103,800	40	103,643	40	103,643	-	157
2003	422,102	-	421,608	-	421,603	5	494
Subtotal	<u>5,689,734</u>	<u>684,901</u>	<u>5,632,303</u>	<u>672,658</u>	<u>5,598,909</u>	<u>33,394</u>	<u>57,431</u>

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
<b>Albuquerque Public Schools - Operational Levy</b>							
2012	103,527	97,629	97,629	95,815	93,590	4,039	5,898
2011	100,081	3,163	97,566	3,099	96,811	756	2,515
2010	105,082	1,502	103,811	1,217	102,787	1,024	1,271
2009	115,574	737	114,918	1,578	114,898	20	656
2008	95,889	202	95,478	95	95,269	209	411
2007	81,903	106	81,761	15	81,640	122	142
2006	72,946	(4)	72,852	(4)	72,850	2	94
2005	65,352	(6)	65,269	(6)	65,268	1	83
2004	15,075	7	15,053	7	15,053	-	22
2003	55,303	-	55,202	-	55,201	1	101
Subtotal	810,732	103,336	799,539	101,816	793,367	6,174	11,193
<b>Albuquerque Public Schools - HB-33 Levy</b>							
2012	1,345,621	1,280,034	1,280,034	1,257,293	1,232,666	47,368	65,587
2011	1,334,297	36,418	1,308,096	35,566	1,300,272	7,824	26,201
2010	1,445,363	17,410	1,433,251	14,612	1,423,708	9,543	12,112
2009	1,416,906	9,448	1,411,331	13,203	1,411,017	313	5,575
2008	1,351,109	2,379	1,347,212	1,380	1,345,314	1,899	3,897
2007	1,186,579	1,008	1,185,096	215	1,184,036	1,060	1,483
2006	1,074,992	(53)	1,073,970	(53)	1,073,954	16	1,022
2005	968,453	(68)	967,502	(68)	967,489	13	951
2004	205,795	81	205,485	81	205,485	-	310
2003	826,367	1	825,334	1	825,323	11	1,033
Subtotal	11,155,482	1,346,658	11,037,311	1,322,230	10,969,264	68,047	118,171
<b>Albuquerque Public Schools - Technology Levy</b>							
2012	307,538	293,030	293,030	287,869	282,428	10,602	14,508
2011	99,660	2,645	97,799	2,581	97,244	555	1,861
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	407,198	295,675	390,829	290,450	379,672	11,157	16,369
<b>Bernalillo Public Schools - Debt Levy</b>							
2012	5,831,945	5,480,158	5,480,158	5,415,085	5,330,053	150,106	351,787
2011	5,679,932	184,529	5,531,157	176,725	5,503,658	27,499	148,775
2010	5,721,593	110,329	5,653,471	99,203	5,635,604	17,867	68,122
2009	5,740,956	45,319	5,651,177	52,696	5,647,624	3,552	89,779
2008	5,337,021	12,010	5,311,949	11,450	5,309,931	2,019	25,072
2007	4,809,819	3,313	4,791,903	3,281	4,791,456	446	17,916
2006	4,011,655	1,342	3,998,835	1,328	3,998,452	382	12,820
2005	3,561,702	200	3,552,145	186	3,551,795	351	9,557
2004	1,166,399	125	1,164,009	125	1,163,841	167	2,390
2003	2,836,776	53	2,831,146	40	2,830,932	213	5,630

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
Subtotal	<u>44,697,798</u>	<u>5,837,378</u>	<u>43,965,950</u>	<u>5,760,119</u>	<u>43,763,346</u>	<u>202,602</u>	<u>731,848</u>
<b>Bernalillo Public Schools - Capital Improvement Levy</b>							
2012	1,231,537	1,157,250	1,157,250	1,143,509	1,125,552	31,698	74,287
2011	1,198,804	38,947	1,167,403	37,300	1,161,599	5,804	31,401
2010	1,206,474	23,219	1,192,131	20,876	1,188,369	3,763	14,343
2009	1,015,342	6,026	1,002,236	8,004	1,002,122	114	13,106
2008	1,117,469	2,529	1,112,214	2,411	1,111,790	424	5,255
2007	1,015,265	699	1,011,483	693	1,011,389	94	3,782
2006	839,511	282	836,829	279	836,749	80	2,682
2005	750,622	42	748,608	39	748,534	74	2,014
2004	245,842	26	245,339	26	245,303	35	503
2003	598,413	11	597,225	9	597,180	45	1,188
Subtotal	<u>9,219,279</u>	<u>1,229,031</u>	<u>9,070,718</u>	<u>1,213,146</u>	<u>9,028,587</u>	<u>42,131</u>	<u>148,561</u>
<b>Bernalillo Public Schools -Operational Levy</b>							
2012	159,295	147,118	147,118	145,208	142,527	4,590	12,177
2011	147,774	6,417	142,828	6,132	141,892	936	4,946
2010	136,943	3,873	134,725	3,502	134,174	551	2,218
2009	270,301	2,108	265,196	2,611	265,014	182	5,105
2008	122,441	411	121,812	389	121,752	60	629
2007	109,028	108	108,608	108	108,600	8	420
2006	100,654	50	100,345	50	100,337	8	309
2005	90,768	(2)	90,526	(2)	90,520	6	242
2004	34,800	3	34,737	3	34,735	3	63
2003	61,176	1	61,035	1	61,032	3	141
Subtotal	<u>1,233,180</u>	<u>160,087</u>	<u>1,206,930</u>	<u>158,002</u>	<u>1,200,583</u>	<u>6,347</u>	<u>26,250</u>
<b>Cuba Independent Schools - Debt Levy</b>							
2012	545,491	511,321	511,321	504,723	495,334	15,987	34,170
2011	508,137	18,775	492,894	18,326	491,048	1,845	15,243
2010	507,594	5,094	496,677	4,818	494,863	1,815	10,917
2009	503,281	1,981	490,469	2,014	490,407	62	12,812
2008	496,768	296	491,979	167	491,819	160	4,789
2007	420,754	277	416,822	145	416,677	145	3,932
2006	366,788	37	363,768	37	363,760	8	3,020
2005	275,950	18	273,898	18	273,891	6	2,052
2004	280,106	-	279,142	-	279,142	-	964
2003	157,020	1	155,928	1	155,922	6	1,092
Subtotal	<u>4,061,889</u>	<u>537,800</u>	<u>3,972,898</u>	<u>530,249</u>	<u>3,952,863</u>	<u>20,034</u>	<u>88,991</u>
<b>Cuba Independent Schools - Capital Improvement Levy</b>							
2012	105,970	99,391	99,391	98,122	96,313	3,077	6,579
2011	99,370	3,673	96,428	3,585	96,251	178	2,942
2010	98,111	978	96,091	925	95,933	157	2,020
2009	98,335	387	95,832	393	95,820	12	2,503
2008	97,342	58	96,404	33	96,373	31	938
2007	82,363	54	81,594	28	81,565	28	769
2006	73,920	8	73,313	8	73,311	2	607
2005	70,091	5	69,570	5	69,569	2	521

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2004	68,360	-	68,125	-	68,125	-	235
2003	45,140	-	44,826	-	44,825	2	314
Subtotal	<u>839,002</u>	<u>104,554</u>	<u>821,574</u>	<u>103,099</u>	<u>818,085</u>	<u>3,489</u>	<u>17,428</u>
Cuba Independent Schools - Operational Levy							
2012	23,008	21,815	21,815	21,601	21,284	530	1,193
2011	21,552	710	21,009	694	20,934	75	543
2010	21,362	177	20,964	167	20,885	78	398
2009	41,360	107	40,500	94	40,490	10	860
2008	21,279	8	21,117	5	21,113	4	162
2007	17,598	7	17,463	4	17,459	4	135
2006	15,091	1	14,988	1	14,988	-	103
2005	13,135	1	13,053	1	13,053	-	82
2004	13,127	-	13,083	-	13,083	-	44
2003	7,137	-	7,092	-	7,091	-	45
Subtotal	<u>194,649</u>	<u>22,826</u>	<u>191,084</u>	<u>22,567</u>	<u>190,380</u>	<u>701</u>	<u>3,565</u>
Cuba Independent Schools - Technology Levy							
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	87,229	6	86,580	6	86,578	2	649
2003	79,063	1	78,513	1	78,510	3	550
2004	67,301	-	67,069	-	67,069	-	232
Subtotal	<u>233,593</u>	<u>7</u>	<u>232,162</u>	<u>7</u>	<u>232,157</u>	<u>5</u>	<u>1,431</u>
Jemez Valley Public Schools - Debt Levy							
2012	200,186	188,723	188,723	185,048	181,372	7,351	11,463
2011	288,485	10,595	280,986	10,023	280,690	296	7,499
2010	355,676	5,027	351,280	4,526	352,557	(1,277)	4,396
2009	325,562	7,013	321,277	1,937	315,741	5,535	4,285
2008	246,184	434	244,839	329	244,677	162	1,345
2007	666,418	670	663,144	670	663,122	22	3,274
2006	592,064	404	589,246	404	589,227	19	2,818
2005	559,579	60	557,095	60	557,077	19	2,484
2004	304,613	24	304,482	24	304,482	-	131
2003	425,339	72	423,487	72	423,469	18	1,852
Subtotal	<u>3,964,106</u>	<u>213,022</u>	<u>3,924,559</u>	<u>203,093</u>	<u>3,912,414</u>	<u>12,145</u>	<u>39,547</u>
Jemez Valley Public Schools - Capital Improvement Levy							
2012	169,428	159,726	159,726	156,616	153,505	6,221	9,702
2011	161,435	5,929	157,239	5,609	157,074	166	4,196
2010	159,561	2,258	157,584	2,034	158,169	(586)	1,977
2009	159,044	803	156,950	947	156,869	81	2,094
2008	152,656	269	151,822	204	151,721	101	834
2007	143,966	145	143,258	145	143,254	5	708

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2006	125,809	85	125,208	85	125,204	4	601
2005	119,931	13	119,399	13	119,395	4	532
2004	64,183	5	64,155	5	64,155	-	28
2003	96,999	17	96,576	17	96,572	4	423
Subtotal	<u>1,353,012</u>	<u>169,250</u>	<u>1,331,917</u>	<u>165,675</u>	<u>1,325,918</u>	<u>6,000</u>	<u>21,095</u>
<b>Jemez Valley Public Schools - Operational Levy</b>							
2012	26,076	24,564	24,564	24,113	23,678	885	1,512
2011	24,748	899	24,053	859	24,083	(30)	695
2010	24,440	369	24,091	336	24,283	(192)	349
2009	24,479	139	24,049	164	24,027	23	430
2008	23,995	48	23,846	31	23,826	20	149
2007	22,065	21	21,933	21	21,932	1	132
2006	19,713	8	19,598	8	19,597	1	115
2005	18,969	1	18,866	1	18,865	1	103
2004	11,695	1	11,692	1	11,692	-	3
2003	12,405	1	12,333	1	12,332	1	72
Subtotal	<u>208,585</u>	<u>26,051</u>	<u>205,025</u>	<u>25,535</u>	<u>204,315</u>	<u>710</u>	<u>3,560</u>
<b>Jemez Valley Public Schools - Technology Levy</b>							
2012	549,893	511,551	519,195	501,788	499,465	19,730	30,698
2011	428,772	15,631	417,870	14,997	417,622	248	10,902
2010	387,738	5,431	383,138	4,797	384,527	(1,389)	4,600
2009	421,863	241	416,310	2,511	416,069	241	5,553
2008	460,399	847	457,976	650	457,766	210	2,423
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>2,248,665</u>	<u>533,701</u>	<u>2,194,489</u>	<u>524,743</u>	<u>2,175,449</u>	<u>19,040</u>	<u>54,176</u>
<b>Rio Rancho Public Schools - Debt Levy</b>							
2012	17,832,737	17,117,624	17,117,624	16,952,207	16,771,035	346,589	715,113
2011	18,335,872	491,372	18,014,641	445,251	17,925,572	89,069	321,231
2010	19,378,801	257,890	19,218,887	215,836	19,138,854	80,033	159,914
2009	19,755,635	120,527	19,619,365	156,738	19,604,259	15,105	136,270
2008	19,327,372	47,912	19,256,097	36,512	19,241,018	15,079	71,275
2007	15,765,506	5,805	15,734,466	5,440	15,732,014	2,452	31,040
2006	10,489,821	1,946	10,484,184	1,946	10,484,172	11	5,637
2005	8,821,894	1,307	8,810,153	1,307	8,810,148	4	11,741
2004	6,581,942	1,580	6,573,105	1,571	6,573,060	45	8,837
2003	2,751,208	1,366	2,748,876	1,366	2,748,876	-	2,332
Subtotal	<u>139,040,788</u>	<u>18,047,329</u>	<u>137,577,398</u>	<u>17,818,174</u>	<u>137,029,008</u>	<u>548,387</u>	<u>1,463,390</u>
<b>Rio Rancho Public Schools - Capital Improvement Levy</b>							
2012	4,177,263	4,009,750	4,009,750	3,971,002	3,928,563	81,187	167,513
2011	4,098,049	102,166	4,031,814	92,940	4,013,387	18,428	66,235
2010	3,994,895	44,429	3,968,429	37,276	3,955,018	13,411	26,466
2009	3,852,992	18,816	3,833,436	24,087	3,831,357	2,079	19,556

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



## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2008	3,448,868	5,684	3,440,291	4,455	3,438,577	1,714	8,577
2007	2,889,267	751	2,885,624	713	2,885,366	258	3,643
2006	2,373,675	427	2,372,418	427	2,372,415	2	1,257
2005	2,042,900	292	2,040,258	292	2,040,257	1	2,642
2004	1,541,799	370	1,539,730	368	1,539,719	11	2,069
2003	<u>644,462</u>	<u>320</u>	<u>643,916</u>	<u>320</u>	<u>643,916</u>	-	<u>546</u>
Subtotal	<u>29,064,170</u>	<u>4,183,005</u>	<u>28,765,666</u>	<u>4,131,880</u>	<u>28,648,575</u>	<u>117,091</u>	<u>298,504</u>
Rio Rancho Public Schools - Operational Levy							
2012	546,536	523,036	523,036	517,754	511,952	11,084	23,500
2011	512,602	14,478	503,083	13,084	500,450	2,633	9,519
2010	484,004	6,307	480,110	5,280	478,158	1,952	3,894
2009	465,223	5,435	462,293	3,478	459,235	3,058	2,930
2008	416,251	861	414,964	663	414,698	266	1,287
2007	347,014	107	346,469	101	346,428	41	545
2006	286,282	65	286,110	65	286,110	-	172
2005	247,756	47	247,353	47	247,353	-	403
2004	221,423	52	221,127	52	221,125	1	296
2003	<u>77,452</u>	<u>49</u>	<u>77,377</u>	<u>49</u>	<u>77,377</u>	-	<u>75</u>
Subtotal	<u>3,604,543</u>	<u>550,437</u>	<u>3,561,922</u>	<u>540,573</u>	<u>3,542,886</u>	<u>19,035</u>	<u>42,621</u>
Cuba Soil and Water Conservancy							
2012	138,120	129,945	129,945	127,743	125,264	4,681	8,175
2011	130,465	4,801	126,834	4,597	126,313	521	3,631
2010	130,411	1,637	128,126	1,497	127,538	588	2,285
2009	116,845	405	115,137	353	115,051	86	1,708
2008	109,253	146	108,497	105	108,438	59	756
2007	45,961	26	45,665	26	45,662	3	296
2006	82,159	41	81,679	41	81,677	2	480
2005	74,385	7	73,984	7	73,982	2	401
2004	34,181	2	34,136	2	34,136	-	45
2003	-	-	-	-	-	-	-
Subtotal	<u>861,780</u>	<u>137,010</u>	<u>844,003</u>	<u>134,371</u>	<u>838,061</u>	<u>5,942</u>	<u>17,777</u>
Eastern Sandoval County Arroyo and Flood Control Authority - Debt Levy							
2012	900,820	846,721	846,721	836,538	824,621	22,100	54,099
2011	970,440	32,432	945,280	30,696	940,278	5,002	25,160
2010	1,006,802	19,101	998,331	16,585	994,763	3,568	8,471
2009	902,710	4,298	900,139	3,383	899,124	1,015	2,571
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>3,780,772</u>	<u>902,552</u>	<u>3,690,471</u>	<u>887,202</u>	<u>3,658,786</u>	<u>31,685</u>	<u>90,301</u>
Eastern Sandoval County Arroyo and Flood Control Authority - Operational Levy							
2012	81,411	72,410	72,410	71,326	70,032	2,378	9,001
2011	81,398	4,332	77,393	4,227	76,790	603	4,005

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2010	271,886	5,158	269,598	4,479	268,635	964	2,288
2009	368,754	1,756	367,704	1,382	367,289	415	1,050
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>803,449</u>	<u>83,656</u>	<u>787,105</u>	<u>81,414</u>	<u>782,746</u>	<u>4,360</u>	<u>16,344</u>

Eastern Sandoval County Arroyo and Flood Control Authority - Operational Levy (Placitas Area Exclusion)

2012	-	-	-	-	-	-	-
2011	137,434	3,280	135,372	3,000	134,812	560	2,062
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>137,434</u>	<u>3,280</u>	<u>135,372</u>	<u>3,000</u>	<u>134,812</u>	<u>560</u>	<u>2,062</u>

Middle Rio Grande Conservancy

2012	1,185,234	1,096,341	1,096,341	1,075,411	1,054,174	42,167	88,893
2011	1,163,342	48,368	1,126,629	45,773	1,118,728	7,902	36,713
2010	1,187,322	35,477	1,157,236	30,311	1,147,702	9,534	30,086
2009	1,176,422	7,467	1,171,883	6,759	1,170,338	1,545	4,539
2008	1,265,261	1,778	1,257,597	1,765	1,257,416	181	7,664
2007	1,097,445	403	1,092,024	390	1,091,826	197	5,421
2006	1,055,427	120	1,050,654	114	1,050,467	187	4,773
2005	910,441	80	906,681	74	906,495	186	3,760
2004	782,616	39	779,696	32	779,563	132	2,920
2003	717,724	35	715,543	28	715,402	141	2,181
Subtotal	<u>10,541,234</u>	<u>1,190,108</u>	<u>10,354,284</u>	<u>1,160,657</u>	<u>10,292,111</u>	<u>62,172</u>	<u>186,950</u>

North Ranchos De Placitas Water and Sanitation District

2012	29,423	28,177	28,177	27,663	27,608	569	1,246
2011	23,177	916	22,851	825	22,760	91	326
2010	21,850	406	21,849	345	21,788	61	1
2009	20,972	29	20,972	-	20,943	29	-
2008	92,526	-	92,526	-	92,526	-	-
2007	74,875	-	74,875	-	74,875	-	-
2006	42,494	-	42,494	-	42,494	-	-
2005	39,606	-	39,606	-	39,606	-	-
2004	4,133	-	4,133	-	4,133	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>349,056</u>	<u>29,528</u>	<u>347,483</u>	<u>28,833</u>	<u>346,733</u>	<u>750</u>	<u>1,573</u>

Southern Sandoval County Arroyo Flood Control Authority - Debt Levy

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2012	3,126,764	2,996,353	2,996,353	2,964,070	2,928,086	68,267	130,411
2011	2,613,045	71,070	2,566,030	65,282	2,552,929	13,101	47,015
2010	2,349,491	31,513	2,330,397	26,665	2,320,164	10,232	19,094
2009	2,360,621	12,802	2,345,542	11,177	2,342,687	2,855	15,079
2008	2,221,219	5,510	2,213,305	4,183	2,211,331	1,974	7,914
2007	1,875,219	1,014	1,871,695	818	1,871,234	462	3,524
2006	1,294,798	183	1,294,012	183	1,294,008	4	786
2005	1,099,028	119	1,097,630	119	1,097,627	3	1,398
2004	694,370	172	693,449	171	693,445	5	921
2003	280,341	139	280,103	139	280,103	-	238
Subtotal	<u>17,914,896</u>	<u>3,118,875</u>	<u>17,688,516</u>	<u>3,072,807</u>	<u>17,591,614</u>	<u>96,903</u>	<u>226,380</u>
Southern Sandoval County Arroyo Flood Control Authority - Operational Levy							
2012	2,080,773	1,994,036	1,994,036	1,972,505	1,948,564	45,471	86,737
2011	2,200,016	61,361	2,159,242	56,304	2,147,912	11,330	40,774
2010	2,197,031	31,006	2,177,997	26,197	2,167,780	10,218	19,034
2009	2,119,656	11,923	2,105,404	10,389	2,102,675	2,729	14,252
2008	1,589,405	3,878	1,583,821	2,944	1,582,432	1,389	5,584
2007	1,369,199	731	1,366,668	590	1,366,337	331	2,531
2006	1,159,240	164	1,158,548	164	1,158,545	3	692
2005	983,695	104	982,468	104	982,465	3	1,227
2004	649,576	164	648,719	163	648,715	4	857
2003	245,218	122	245,010	122	245,010	-	208
Subtotal	<u>14,593,809</u>	<u>2,103,489</u>	<u>14,421,913</u>	<u>2,069,482</u>	<u>14,350,435</u>	<u>71,478</u>	<u>171,896</u>
Cabezon Property Improvement District - Combined Levy							
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-
2010	8,407	874	8,407	874	8,407	-	-
2009	7,643	-	7,643	-	7,643	-	-
2008	5,475	-	5,475	-	5,475	-	-
2007	8,095	-	8,095	-	8,095	-	-
2006	268,863	-	268,863	-	268,863	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>298,483</u>	<u>874</u>	<u>298,483</u>	<u>874</u>	<u>298,483</u>	<u>-</u>	<u>-</u>
Cabezon Property Improvement District - Debt Levy							
2012	925,470	847,810	847,810	842,726	838,094	9,716	77,660
2011	925,467	24,411	863,717	24,255	862,781	936	61,750
2010	1,220,718	2,004	1,220,401	1,584	1,219,980	420	317
2009	1,187,433	612	1,186,909	612	1,186,909	-	524
2008	1,069,094	368	1,068,815	368	1,068,815	-	279
2007	1,080,763	-	1,080,763	-	1,080,763	-	-
2006	716,707	-	716,707	-	716,707	-	-
2005	604,241	-	604,241	-	604,241	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>7,729,893</u>	<u>875,205</u>	<u>7,589,363</u>	<u>869,545</u>	<u>7,578,290</u>	<u>11,072</u>	<u>140,530</u>

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
<b>Cabezon Property Improvement District - Operational Levy</b>							
2012	202,319	186,993	186,993	185,769	184,621	2,373	15,326
2011	296,157	7,719	277,212	7,670	276,919	294	18,945
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>498,476</u>	<u>194,712</u>	<u>464,205</u>	<u>193,439</u>	<u>461,540</u>	<u>2,667</u>	<u>34,271</u>
<b>Mariposa East PID - Debt Levy</b>							
2012	244,129	233,206	233,206	229,490	223,631	9,575	10,923
2011	199,296	38,829	194,234	38,200	189,516	4,718	5,062
2010	207,150	26,740	205,861	27,120	205,281	580	1,289
2009	238,856	19,878	237,339	19,998	236,272	1,068	1,517
2008	198,494	-	197,324	-	196,153	1,171	1,170
2007	144,115	-	144,115	-	144,115	-	-
2006	11,624	16	11,624	16	11,624	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>1,243,664</u>	<u>318,669</u>	<u>1,223,703</u>	<u>314,824</u>	<u>1,206,592</u>	<u>17,112</u>	<u>19,961</u>
<b>Mariposa East PID - Operational Levy</b>							
2012	20,347	19,340	19,340	19,008	18,586	754	1,007
2011	11,074	2,157	10,793	2,123	10,531	262	281
2010	11,511	1,486	11,439	1,507	11,407	32	72
2009	13,227	1,104	13,143	1,111	13,084	59	84
2008	10,943	-	10,878	-	10,813	65	65
2007	7,922	-	7,922	-	7,922	-	-
2006	646	1	646	1	646	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
Subtotal	<u>75,670</u>	<u>24,088</u>	<u>74,161</u>	<u>23,750</u>	<u>72,989</u>	<u>1,172</u>	<u>1,509</u>
<b>Placitas Homesteads Property Improvement District - Debt Levy</b>							
2012	41,478	40,275	40,275	40,105	39,076	1,198	1,203
2011	20,210	644	20,009	644	19,900	109	201
2010	26,694	114	26,694	-	26,580	114	-
2009	26,358	-	26,358	-	26,358	-	-
2008	20,621	-	20,621	-	20,621	-	-
2007	33,385	-	33,385	-	33,385	-	-
2006	25,482	-	25,482	-	25,482	-	-
2005	24,835	-	24,835	-	24,835	-	-
2004	1,509	-	1,509	-	1,509	-	-

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

## SANDOVAL COUNTY

## TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2003	-	-	-	-	-	-	-
Subtotal	<u>220,572</u>	<u>41,033</u>	<u>219,168</u>	<u>40,749</u>	<u>217,746</u>	<u>1,421</u>	<u>1,404</u>
Albuquerque Metro Arroyo Flood Control Authority - Debt Levy							
2012	-	-	-	-	-	-	-
2011	13,070	199	12,849	193	12,796	53	221
2010	13,502	106	13,418	76	13,322	96	84
2009	9,623	-	9,589	-	9,558	31	34
2008	9,493	-	9,487	-	9,487	-	6
2007	20,030	3	20,026	3	20,026	-	4
2006	25,624	4	25,621	4	25,621	-	3
2005	21,230	-	21,226	-	21,226	-	4
2004	24,057	8	23,995	8	23,995	-	62
2003	<u>213,220</u>	<u>-</u>	<u>213,117</u>	<u>-</u>	<u>213,117</u>	<u>-</u>	<u>103</u>
Subtotal	<u>349,849</u>	<u>320</u>	<u>349,328</u>	<u>284</u>	<u>349,148</u>	<u>180</u>	<u>521</u>
Bernalillo County - Debt Levy							
2012	21,189	20,522	20,522	20,088	19,867	654	667
2011	21,769	331	21,401	322	21,313	88	368
2010	24,813	196	24,658	140	24,482	176	155
2009	35,547	1	35,417	1	35,303	114	130
2008	33,913	1	33,892	1	33,892	-	21
2007	32,673	5	32,667	5	32,667	-	6
2006	29,081	5	29,077	5	29,077	-	4
2005	24,389	-	24,385	-	24,385	-	4
2004	287	-	144	-	144	-	143
2003	<u>177</u>	<u>-</u>	<u>94</u>	<u>-</u>	<u>94</u>	<u>-</u>	<u>83</u>
Subtotal	<u>223,838</u>	<u>21,061</u>	<u>222,257</u>	<u>20,562</u>	<u>221,224</u>	<u>1,032</u>	<u>1,581</u>
Bernalillo County - Judgement A							
2012	569	551	551	540	534	18	18
2011	568	9	559	8	556	2	9
2010	626	5	622	4	618	4	4
2009	602	-	600	-	598	2	2
2008	615	-	614	-	614	-	1
2007	622	-	621	-	621	-	1
2006	631	-	631	-	631	-	-
2005	1,675	-	1,675	-	1,675	-	-
2004	-	-	-	-	-	-	-
2003	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,908</u>	<u>565</u>	<u>5,873</u>	<u>552</u>	<u>5,847</u>	<u>26</u>	<u>35</u>
University of New Mexico Hospital - Debt Levy							
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	262,741	8	262,578	8	262,576	2	163
2007	249,045	39	248,997	39	248,997	-	48
2006	<u>227,146</u>	<u>36</u>	<u>227,113</u>	<u>36</u>	<u>227,113</u>	<u>-</u>	<u>33</u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**TAX ROLL RECONCILIATION - COLLECTIONS AND DISTRIBUTIONS**

Schedule V

Agency/Tax Year	Property Taxes Levied	Collected in Current Year	Collected to Date	Distributed in Current Year	Distributed to Date	Undistributed at Year-end	County Receivable at Year-End
2005	189,211	-	189,181	-	189,181	-	30
2004	146	-	73	-	73	-	73
2003	90	-	48	-	48	-	42
Subtotal	<u>928,379</u>	<u>83</u>	<u>927,990</u>	<u>83</u>	<u>927,988</u>	<u>2</u>	<u>389</u>
Total	<u>\$ 778,057,011</u>	<u>\$ 114,969,308</u>	<u>\$ 767,841,513</u>	<u>\$ 113,252,016</u>	<u>\$ 763,977,550</u>	<u>\$ 3,863,962</u>	<u>\$ 10,215,498</u>
Totals by Year							
2012	\$ 114,226,500	\$ 108,905,297	\$ 108,912,941	\$ 107,680,420	\$ 106,300,131	\$ 2,612,805	\$ 5,313,559
2011	113,085,329	3,390,290	110,796,602	3,146,462	110,230,846	565,764	2,288,727
2010	113,233,821	1,763,475	112,213,263	1,526,245	111,739,857	473,407	1,020,558
2009	111,019,913	650,025	110,153,334	687,888	110,025,740	127,591	866,579
2008	87,971,255	195,615	87,653,556	152,842	87,588,499	65,060	317,699
2007	75,677,811	34,975	75,516,615	28,674	75,500,966	15,647	161,196
2006	58,901,326	11,953	58,826,328	11,916	58,825,103	1,222	74,998
2005	50,906,793	5,470	50,817,338	5,432	50,816,266	1,072	89,455
2004	30,426,402	6,493	30,380,520	6,457	30,379,818	700	45,882
2003	22,607,861	5,715	22,571,016	5,680	22,570,324	694	36,845
Grand Total	<u>\$ 778,057,011</u>	<u>\$ 114,969,308</u>	<u>\$ 767,841,513</u>	<u>\$ 113,252,016</u>	<u>\$ 763,977,550</u>	<u>\$ 3,863,962</u>	<u>\$ 10,215,498</u>

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

**COMPLIANCE SECTION**

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**Griego Professional Services, LLC**  
Certified Public Accountants

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

**INDEPENDENT AUDITOR'S REPORT**

Hector Balderas, New Mexico State Auditor  
The Office of Management and Budget  
The Board of Sandoval County Commissioners  
Sandoval County  
Bernalillo, New Mexico

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds, of Sandoval County, New Mexico (the County) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplementary information, and have issued our report thereon dated January 27, 2014.

**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 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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, which we consider to be significant deficiencies as items FS 06-01, FS 12-01, and FS 13-01.

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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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 responses as items FS 06-01, FS 12-01, and FS 13-01.

## **The County's Responses to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements 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.

GRIEGO PROFESSIONAL SERVICES, LLC



Albuquerque, New Mexico  
January 27, 2014

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**FEDERAL FINANCIAL ASSISTANCE**

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# Griego Professional Services, LLC

Certified Public Accountants

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

### INDEPENDENT AUDITOR'S REPORT

Hector H. Balderas, New Mexico State Auditor  
The Office of Management and Budget  
To the Board of Sandoval County Commissioners  
Sandoval County  
Bernalillo, New Mexico

#### Report on Compliance for Each Major Federal Program

We have audited Sandoval County, New Mexico (the County), compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

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

#### Auditor's Responsibility

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

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

#### Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

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## Report on Internal Control over Compliance

Management of Sandoval 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 types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

GRIEGO PROFESSIONAL SERVICES, LLC



Albuquerque, New Mexico  
January 27, 2014

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**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Schedule VI

Federal Grantor/ Passthrough Grantor/ Program Title	Grant Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Health</b>			
<i>Passthrough State of New Mexico Agency on Aging</i>			
Title III B	2013	93.044	53,805
Title III C	2013	93.045	155,235
Title III D	2013	93.043	4,961
Title III E	2013	93.052	31,816
Nutrition Services Incentive Program	2013	93.053	106,773
<b>Total U.S. Department of Health</b>			<u><u>352,590</u></u>
<b>U.S. Department of Agriculture</b>			
<i>Passthrough New Mexico Department of Finance and Administration</i>			
Forest Reserve	2013	10.672	167,332
<b>Total U.S. Department of Agriculture</b>			<u><u>167,332</u></u>
<b>U.S. Department of Health and Human Services</b>			
<i>Passthrough New Mexico Primary Care Association</i>			
Integrated Medicaid Enrollment Program	2013	93.628	86,230
<b>Total U.S. Department of Health and Human Services</b>			<u><u>86,230</u></u>
<b>U.S. Department of Agriculture</b>			
Taylor Grazing	2013	15.227	9,846
<b>Total U.S. Department of Agriculture</b>			<u><u>9,846</u></u>
<b>U.S. Department of Housing and Urban Development</b>			
Shelter Plus Care Program	N/A	14.238	263,273
<b>Total U.S. Department of Housing and Urban Development</b>			<u><u>263,273</u></u>
<b>U.S. Department of Transportation</b>			
<i>Passthrough New Mexico Department of Transportation</i>			
Northwest Loop (1)	N/A	20.205	1,106,156
Scenic Byways (1)	N/A	20.205	27,797
TIGER Grant (1)	N/A	20.933	39,574
<b>Total U.S. Department of Transportation</b>			<u><u>1,173,527</u></u>
<b>Total Federal Financial Assistance</b>			<u><u>\$ 2,052,798</u></u>

(1) Denotes Major Federal Financial Assistance Program

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Schedule VI

**Notes to Schedule of Expenditures of Federal Awards**

1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Sandoval County, New Mexico (County) and is presented on the modified accrual basis of accounting, which is the same basis as was used to prepare the fund financial statements. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2 Subrecipients

During the year, the County provided \$263,273 to subrecipients in federal awards relating to the Shelter Plus Care Program.

3 Noncash Assistance

During the year, the County did not receive any non-cash federal assistance.

**Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements:**

Total federal awards expended per Schedule of Expenditures of Federal Awards	\$ 2,052,798
Total expenditures funded by other sources	<u>52,159,859</u>
Total expenditures	<u><u>\$ 54,212,657</u></u>

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

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Section I – Summary of Audit Results***Financial Statements:*

- |  |            |
|--|------------|
| 1. Type of auditors' report issued                       | Unmodified |
| 2. Internal control over financial reporting:            |            |
| a. Material weaknesses identified?                       | No         |
| b. Significant deficiencies identified?                  | Yes        |
| c. Noncompliance material to financial statements noted? | No         |

*Federal Awards:*

- |  |   |                 |                   |   |  |
|--|---|-----------------|-------------------|---|--|
| 1. Internal control over major programs:   |   |                 |                   |   |  |
| a. Material weakness identified?   | No  |                 |                   |   |  |
| b. Significant deficiencies identified not considered to be material weaknesses?   | No  |                 |                   |   |  |
| c. Control deficiencies identified not considered to be significant deficiencies?  | No  |                 |                   |   |  |
| 2. Type of auditors' report issued on compliance for major programs  | Unmodified                                |                 |                   |   |  |
| 3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?  | No  |                 |                   |   |  |
| 4. Identification of major programs:   |   |                 |                   |   |  |
| <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">CFDA<br/>Number</td> <td style="text-align: center; border-bottom: 1px solid black;">Federal Program</td> </tr> <tr> <td style="text-align: center;">20.205 and 20.933</td> <td style="text-align: center;">Highway Planning and Construction Cluster</td> </tr> </table> | CFDA<br>Number                            | Federal Program | 20.205 and 20.933 | Highway Planning and Construction Cluster |  |
| CFDA<br>Number   | Federal Program                           |                 |                   |   |  |
| 20.205 and 20.933  | Highway Planning and Construction Cluster |                 |                   |   |  |
| 5. Dollar threshold used to distinguish between type A and type B programs:  | \$300,000                                 |                 |                   |   |  |
| 6. Auditee qualified as low-risk auditee?  | Yes                                       |                 |                   |   |  |

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Section II – FINANCIAL STATEMENT FINDINGS**

**FS 06-01 — Pledged Collateral – Cash Equivalents and Deposits - Significant Deficiency – Other Matter- Repeated**

*Condition:* During the year ended June 30, 2013, the County maintained and utilized deposits with financial institutions which were not covered by 50% of pledged collateral as required by State of New Mexico Statutes.

*Criteria:* Cash equivalents and deposits must be covered by 50% of pledged collateral in accordance with NMSA 1978 Section 6-10-8.

*Cause:* The County maintains money market funds with LPL Financial Services, the County's money manager. The funds are covered by SIPC, however, the County has not maintained the 50% pledged collateral requirement relating to these funds as they represent cash held within the County's investment portfolio.

*Effect:* The County has money market funds that are not covered by FDIC. Lack of proper collateralization may result in non-compliance with state statutes and increase potential liability and exposure to the loss of the County's public funds in the event of bank closure.

*Auditors' Recommendations:* The County should ensure all cash balances are collateralized as required by State Statutes.

*Management's Response:* The County contends that these funds are insured through the broker's SIPC Insurance for up to \$100,000 in cash, and up to \$500,000 per customer. Furthermore, the County's broker provides excess SIPC Insurance with firm coverage limits of \$50 million in the aggregate and \$99.5 million per customer. As of June 30, 2012, the SIPC coverage remained well in excess of the County's entire cash balance with LPL Financial Services.

The County's investment fund may hold cash from time to time as a result of normal business activity. Particularly during quarterly distributions, these cash balances include funds in transit, residual amounts from investment maturities, and principal amounts in cycle for reinvestment. To the extent possible, the county will continue to keep these cash balances to a minimum.

**FS 12-01 – Disbursements – Significant Deficiency- Other Matter - Repeated**

*Condition:* It is the County's policy and procedure to obtain approved purchase requisitions and purchase orders before the purchase of goods or services are made and all purchase orders and requisitions must be approved by authorized personnel. We observed the following:

- One (invoices totaling \$552.96) out of twenty-five randomly selected disbursements tested had the purchase order issued after the invoice date.

*Criteria:* According to NMSA 1978 Section 6-6-3, the County is expected to conform to the rules and regulations that they have adopted relating to internal controls.

*Effect:* The lack of enforcing the County's policies and procedures may result in the unauthorized purchase of goods and/or services.

*Cause:* Policies and Procedures that the County has adopted for cash disbursement transactions are not always being enforced for purchases and/or services rendered.

*Auditor Recommendation:* The County must enforce policies and procedures that are set in place for the purchase of goods and/or services.

**STATE OF NEW MEXICO**  
**SANDOVAL COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Section II – FINANCIAL STATEMENT FINDINGS (Continued)**

*Management's Response:* Sandoval County has updated its procurement policy, and has now included a procurement violations section. An audit of every invoice is now being conducted through the Finance Department prior to any processing of payments. Departments have been trained and informed of the consequences that will occur if any invoice is submitted with a Purchase Order dated after the purchase date or no purchase order at all.

**FS 13-01 Late Audit Report - Significant Deficiency – Other Matter**

*Criteria:* Local public body audits, which includes Counties, are to be submitted to the State Auditor by November 15th as required by NMAC 2.2.2.9(1)(e).

*Condition:* The audit report was submitted to the State Auditor after the required deadline of November 15, 2013.

*Effect:* The users of the financial statements such as legislators, creditors, bondholders, state and federal grantors, etc., do not have timely audit reports and financial statements for their review. Late audit reports could have an effect on state and federal funding.

*Cause:* The County did not provide the auditors with property tax information including the ten year schedule until November 13, 2013. The County did not provide all items needed for capital assets until January 27, 2014. Time was needed to process the information and prepare the financial statements.

*Auditor's Recommendation:* The County should ensure that accounts and properly reconciled and ready for audit so that the audit can be completed and filed on a timely basis.

*Management Response:* Unfortunately the issues that arose were not brought to Managements attention until November 14, 2013. Sandoval County accepts the responsibility and moving forward will insure that the upcoming audits will include required deliverables with a mandatory bi-weekly progress report submitted to the County Manager. By implementing the above, we hope to establish an open line of communication that will negate another late audit.

**Section III- Federal Award Findings and Recommendations**

None

**Section IV – PRIOR YEAR AUDIT FINDINGS**

FS 06-01 - Pledged Collateral – Cash Equivalents and Deposits – Significant Deficiency -Repeated.

FS 10-01 - PERA Submissions – Significant Deficiency - Resolved.

FS 12-01 - Disbursements– Significant Deficiency -Repeated.

**Section V – OTHER DISCLOSURES**

Auditor Prepared Financials

Griego Professional Services, LLC assisted in the preparation of the financial statements presented in this report. The County's management has reviewed and approved the financial statements and related notes and they believe that their records adequately support the financial statements.

Exit Conference

The contents of this report were discussed on November 12, 2013. The following individuals were in attendance.

Sandoval County  
Darryl Madalena, Commissioner  
Phillip Rios, County Manager  
Cassandra Herrera, Finance Director

Griego Professional Services, LLC  
J.J. Griego, CPA, Partner