

STATE OF NEW MEXICO  
COUNTY OF LEA  
RESOLUTION NO. 22-JUL-148R

**A RESOLUTION APPROVING THE FISCAL YEAR 2021 - 2022 FINAL QUARTER FINANCIAL REPORT  
YEAR ENDING JUNE 30, 2022**

**WHEREAS**, the Governing Board in and for the County of Lea, State of New Mexico, has developed a budget for fiscal year 2022 – 2023; *and*

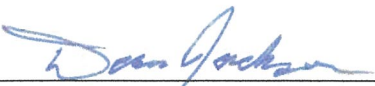
**WHEREAS**, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the fiscal year 2022 – 2023 budget; *and*

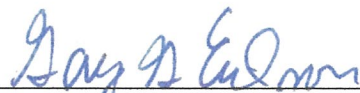
**WHEREAS**, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2021 - 2022.

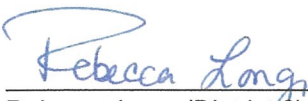
**NOW THEREFORE, BE IT HEREBY RESOLVED** that the Board of County Commissioners, County of Lea, State of New Mexico hereby approves the final quarterly report for fiscal year 2021 - 2022 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

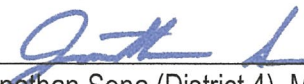
**PASSED, APPROVED AND ADOPTED** on this 14<sup>th</sup> day of July, 2022, by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

**LEA COUNTY BOARD OF COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
Dean Jackson (District 1), Chair  
Voted: Yes No Abstain

  
\_\_\_\_\_  
Gary G. Eidson (District 3), Vice Chair  
Voted: Yes No Abstain

  
\_\_\_\_\_  
Rebecca Long (District 2), Member  
Voted: Yes No Abstain

  
\_\_\_\_\_  
Jonathan Sena (District 4), Member  
Voted: Yes No Abstain

  
\_\_\_\_\_  
Pat Sims (District 5), Member  
Voted: Yes No Abstain

**ATTEST:** Keith Manes  
Lea County Clerk

By: *Teri Davis*  
Teri Davis, Deputy Clerk



**APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:**

*[Signature]*  
John W. Caldwell, County Attorney

**State of New Mexico**  
**Local Government Budget Management System (LGBMS)**  
**Report Recap - Fiscal Year 2021-2022 - Lea County - FY2022 Q4**

Printed from LGBMS on 2022-07-11 12:09:46

| Fund                                 | Cash           | Investments   | Revenues       | Transfers       | Expenditures  | Adjustments | Balance        | Reserves     | Adjusted Balance |
|--------------------------------------|----------------|---------------|----------------|-----------------|---------------|-------------|----------------|--------------|------------------|
| 11000 General Operating Fund         | 128,102,722.00 | 22,043,125.10 | 197,415,176.01 | -202,381,027.00 | 35,822,191.62 | 0.00        | 109,357,804.49 | 8,955,547.91 | 100,402,256.58   |
| 20300 County Property Valuation      | 1,267,394.00   | 0.00          | 782,567.13     | 0.00            | 554,859.10    | 0.00        | 1,495,102.03   | 0.00         | 1,495,102.03     |
| 20400 County Road                    | 4,831,927.00   | 0.00          | 1,618,309.33   | 30,000,000.00   | 12,413,996.95 | 0.00        | 24,036,239.38  | 1,034,499.75 | 23,001,739.63    |
| 20600 Emergency Medical Services     | 32,753.00      | 0.00          | 5,000.00       | 0.00            | 2,804.82      | 0.00        | 34,948.18      | 0.00         | 34,948.18        |
| 20800 Farm & Range                   | 22,836.00      | 0.00          | 13,119.04      | 125,000.00      | 121,159.95    | 0.00        | 39,795.09      | 0.00         | 39,795.09        |
| 20900 Fire Protection                | 690,762.00     | 0.00          | 341,689.00     | 375,000.00      | 501,458.69    | 0.00        | 905,992.31     | 0.00         | 905,992.31       |
| 21100 Law Enforcement Protection     | 1,918.00       | 0.00          | 64,400.00      | 0.00            | 66,317.52     | 0.00        | 0.48           | 0.00         | 0.48             |
| 21700 Recreation                     | 4,988.00       | 0.00          | 0.00           | 200,000.00      | 15,951.86     | 0.00        | 189,036.14     | 0.00         | 189,036.14       |
| 21800 Intergovernmental Grants       | 514,151.00     | 0.00          | 1,665,520.61   | 0.00            | 1,444,831.74  | 0.00        | 734,839.87     | 0.00         | 734,839.87       |
| 22000 Indigent Fund                  | 1,554,191.00   | 0.00          | 11,330,326.20  | 4,500,000.00    | 9,351,645.33  | 0.00        | 8,032,871.87   | 0.00         | 8,032,871.87     |
| 22300 DWI Fund                       | 438,070.00     | 0.00          | 1,070,455.44   | 25,000.00       | 1,177,174.70  | 0.00        | 356,350.74     | 0.00         | 356,350.74       |
| 22500 Clerks Recording & Filing Fund | 215,495.00     | 0.00          | 176,635.71     | 0.00            | 25,730.81     | 0.00        | 366,399.90     | 0.00         | 366,399.90       |
| 22600 Jail - Detention               | 1,184,777.00   | 0.00          | 2,248,827.38   | 21,780,000.00   | 12,203,555.36 | 0.00        | 13,010,049.02  | 0.00         | 13,010,049.02    |
| 26000 American Rescue Plan Act       | 0.00           | 0.00          | 6,902,257.00   | 0.00            | 60,966.26     | 0.00        | 6,841,290.74   | 0.00         | 6,841,290.74     |
| 29900 Other Special Revenue          | 68,504.00      | 100,145.00    | 46,566.25      | 40,000.00       | 26,880.81     | 0.00        | 228,334.44     | 0.00         | 228,334.44       |
| 39900 Other Capital Projects         | 759,003.00     | 0.00          | 0.00           | 116,958,677.00  | 7,409,281.06  | 0.00        | 110,308,398.94 | 0.00         | 110,308,398.94   |
| 50100 Water Enterprise               | 341,192.00     | 0.00          | 0.00           | 0.00            | 656.04        | 0.00        | 340,535.96     | 0.00         | 340,535.96       |
| 50400 Airport Enterprise             | 1,804,670.00   | 0.00          | 1,611,043.85   | 10,645,350.00   | 2,798,117.44  | 0.00        | 11,262,946.41  | 0.00         | 11,262,946.41    |
| 51300 Convention/Events Center       | 545,571.00     | 0.00          | 219,856.14     | 13,110,000.00   | 2,717,040.86  | 0.00        | 11,158,386.28  | 0.00         | 11,158,386.28    |

ATTACHMENT A

|                            |                       |                      |                       |              |                      |             |                       |                     |                       |
|----------------------------|-----------------------|----------------------|-----------------------|--------------|----------------------|-------------|-----------------------|---------------------|-----------------------|
| 51500 Fairgrounds          | 1,093,805.00          | 0.00                 | 944,629.13            | 4,622,000.00 | 2,952,780.96         | 0.00        | 3,707,653.17          | 0.00                | 3,707,653.17          |
| 79900 Other Trust & Agency | 14,236,076.00         | 1,400,000.00         | 9,824,544.57          | 0.00         | 6,970,228.71         | 0.00        | 18,490,391.86         | 0.00                | 18,490,391.86         |
| <b>Totals</b>              | <b>157,710,805.00</b> | <b>23,543,270.10</b> | <b>236,280,922.79</b> | <b>0.00</b>  | <b>96,637,630.59</b> | <b>0.00</b> | <b>320,897,367.30</b> | <b>9,990,047.66</b> | <b>310,907,319.64</b> |



## ATTACHMENT A

Printed 10:35:59 WEDNESDAY JULY 6, 2022

Lea County  
TREASURER'S REPORT - FUND RECAP

Reported as of THURSDAY JUNE 30, 2022

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GLPR10

|                             |     | Begin-Fiscal<br>Balance | Yearly<br>Cash<br>Receipts | Yearly<br>Cash<br>Transfer-out | Yearly<br>Cash<br>Transfer-in | Yearly<br>Cash<br>Disbursement | TOTAL          |
|-----------------------------|-----|-------------------------|----------------------------|--------------------------------|-------------------------------|--------------------------------|----------------|
| GENERAL FUND                | 401 | 150,145,846.75          | 197,415,176.00             | 202,781,027.00                 | 400,000.00                    | 35,822,191.62                  | 109,357,804.13 |
| TOTAL GENERAL FUNDS         |     | 150,145,846.75          | 197,415,176.00             | 202,781,027.00                 | 400,000.00                    | 35,822,191.62                  | 109,357,804.13 |
| ROAD FUND                   | 402 | 4,831,927.21            | 1,618,309.33               |                                | 30,000,000.00                 | 12,413,996.95                  | 24,036,239.59  |
| TOTAL ROAD FUNDS            |     | 4,831,927.21            | 1,618,309.33               |                                | 30,000,000.00                 | 12,413,996.95                  | 24,036,239.59  |
| SPECIAL REVENUE FUNDS       |     |                         |                            |                                |                               |                                |                |
| FARM AND RANGE FUND         | 403 | 22,836.37               | 13,119.04                  |                                | 125,000.00                    | 121,159.95                     | 39,795.46      |
| RECREATION FUND             | 404 | 4,987.72                |                            |                                | 200,000.00                    | 15,951.86                      | 189,035.86     |
| CLERK REC & FILING FEE      | 405 | 215,494.54              | 176,635.71                 |                                |                               | 25,730.81                      | 366,399.44     |
| INDIGENT CLAIM FUND         | 406 | 1,554,191.47            | 11,330,326.20              |                                | 4,500,000.00                  | 9,351,645.33                   | 8,032,872.34   |
| MALJAMAR FIRE FUND          | 407 | 248,932.19              | 80,927.00                  |                                |                               | 68,700.73                      | 261,158.46     |
| KNOWLES FIRE FUND           | 408 | 165,665.07              | 85,422.00                  |                                |                               | 53,355.53                      | 197,731.54     |
| AIRPORT FIRE FUND           | 409 | 47,348.41               |                            |                                | 375,000.00                    | 197,873.65                     | 224,474.76     |
| MONUMENT FIRE FUND          | 410 | 140,968.15              | 89,918.00                  |                                |                               | 117,806.26                     | 113,079.89     |
| LDWI DISTRIBUTION           | 412 | 179,563.63              | 667,625.00                 |                                |                               | 737,713.50                     | 109,475.13     |
| PAVING DISTRICT # 1         | 416 | 2,537.81                |                            |                                |                               |                                | 2,537.81       |
| DETENTION FACILITY          | 418 | 1,184,777.01            | 2,248,827.38               |                                | 21,780,000.00                 | 12,203,555.36                  | 13,010,049.03  |
| REVOLVING LOAN FUND         | 421 | 101,104.91              |                            |                                |                               |                                | 101,104.91     |
| EMRG REIMBURSEMENT          | 424 | 16,561.57               |                            |                                |                               | 0.43-                          | 16,562.00      |
| CAPITAL PROJECTS            | 430 | 759,003.28              |                            |                                | 116,958,677.00                | 7,409,281.06                   | 110,308,399.22 |
| OTHER GRANTS                | 431 | 285,918.29              | 127,230.98                 |                                |                               | 6,360.50                       | 406,788.77     |
| JAL CDBG WASTEWATER         | 433 | 21,882.29               |                            |                                |                               |                                | 21,882.29      |
| DWI REVENUE                 | 435 | 121,679.24              | 81,078.94                  |                                | 25,000.00                     | 144,068.00                     | 83,690.18      |
| LDWI GRANT                  | 436 | 100,808.21              | 313,755.50                 |                                |                               | 287,143.74                     | 127,419.97     |
| CDWI GRANT                  | 437 | 36,018.42               | 7,996.00                   |                                |                               | 8,249.46                       | 35,764.96      |
| MISD REVENUE                | 439 | 41,530.79               | 25,431.90                  |                                | 40,000.00                     |                                | 106,962.69     |
| LEA COUNTY AIRPORTS         | 454 | 1,697,876.16            | 1,275,958.68               |                                | 8,195,850.00                  | 1,993,018.35                   | 9,176,666.49   |
| LOV ZIP FRANKLIN AIRPORT    | 455 | 18,805.18               | 167,138.73                 |                                | 1,385,834.00                  | 483,533.05                     | 1,088,244.86   |
| JAL AIRPORT                 | 456 | 87,988.57               | 167,946.44                 |                                | 1,063,666.00                  | 321,566.04                     | 998,034.97     |
| LEA COUNTY FAIRGROUNDS      | 460 | 492,240.90              | 64,021.70                  |                                | 3,822,000.00                  | 1,122,873.34                   | 3,255,389.26   |
| LEA COUNTY FAIR & RODEO     | 461 | 580,996.74              | 813,817.03                 |                                | 600,000.00                    | 1,640,560.91                   | 354,252.86     |
| HISPANIC HERITAGE           | 462 | 20,567.55               | 66,790.40                  | 400,000.00                     | 600,000.00                    | 189,346.71                     | 98,011.24      |
| LEA COUNTY EVENT CENTER     | 463 | 545,570.67              | 219,856.14                 |                                | 13,110,000.00                 | 2,717,040.86                   | 11,158,385.95  |
| ASSESSOR'S PROP VAL FUND    | 499 | 1,267,394.17            | 782,567.13                 |                                |                               | 554,859.10                     | 1,495,102.20   |
| FED ARP                     | 600 |                         | 6,902,257.00               |                                |                               | 60,966.26                      | 6,841,290.74   |
| KNOWLES FIRE STATE GRANT    | 604 | 24,742.89               | 5,000.00                   |                                |                               | 2,804.82                       | 26,938.07      |
| LAW ENFORCEMENT PROT.       | 605 | 1,917.52                | 64,400.00                  |                                |                               | 66,317.52                      |                |
| JAG GRANT                   | 607 | 12,336.18               | 204.00                     |                                |                               |                                | 12,540.18      |
| LEA CO HIDTA                | 608 | 150,367.01              | 439,624.86                 |                                |                               | 432,578.06                     | 157,413.81     |
| REGION VI HIDTA             | 609 | 27,085.35               | 1,098,460.77               |                                |                               | 1,005,893.61                   | 119,652.51     |
| LCOTIF FORFEITURES          | 610 | 23,475.37               | 21,134.35                  |                                |                               | 26,880.81                      | 17,728.91      |
| MALJAMAR FIRE-ST GRANT      | 613 | 6,993.82                |                            |                                |                               |                                | 6,993.82       |
| STATE FIRE ALLOTMENT        | 618 | 87,847.96               | 85,422.00                  |                                |                               | 63,722.52                      | 109,547.44     |
| MONUMENT FIRE-ST GRANT      | 621 | 1,016.66                |                            |                                |                               |                                | 1,016.66       |
| WATER SERVICE FUND          | 675 | 341,191.58              |                            |                                |                               | 656.04                         | 340,535.54     |
| TOTAL SPEC COUNTY SECTION-B |     | 10,640,223.65           | 27,422,892.88              | 400,000.00                     | 172,781,027.00                | 41,431,213.31                  | 169,012,930.22 |
| TRUST AND AGENCY FUND       |     |                         |                            |                                |                               |                                |                |
| WATER USER'S ASSOC          | 635 | 21,904.73               |                            |                                |                               | 1,237.32                       | 20,667.41      |
| TRUST & AGENCY              | 800 | 69,017.36               | 990,153.74                 |                                |                               | 971,990.93                     | 87,180.17      |
| LEA CO COM AUTHORITY        | 808 | 443,239.01              | 4,989,592.03               |                                |                               | 3,941,331.45                   | 1,491,499.59   |
| SOLID WASTE AUTHORITY       | 810 | 12,478,686.56           | 3,844,598.07               | 189,047.00                     |                               | 2,055,669.01                   | 14,078,568.62  |
| SOLID WASTE SINKING FUND    | 811 | 2,623,227.85            | 200.73                     |                                | 189,047.00                    |                                | 2,812,475.58   |
| TOTAL TRUST AND AGENCY FUND |     | 15,636,075.51           | 9,824,544.57               | 189,047.00                     | 189,047.00                    | 6,970,228.71                   | 18,490,391.37  |

PAGE 1 TOTALS

181,254,073.12 236,280,922.78 203,370,074.00 203,370,074.00 96,637,630.59 320,897,365.31

*Susan Marinovich*  
LEA COUNTY TREASURER  
SUSAN MARINOVICH

06/30/2022

DATE

Treasurers Report - Page 1 of 17

## ATTACHMENT A

Printed 10:35:59 WEDNESDAY JULY 6, 2022

Lea County  
TREASURER'S REPORT - FUND RECAP  
Reported as of THURSDAY JUNE 30, 2022

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|                                     |     | Begin-Fiscal<br>Balance | Yearly<br>Cash<br>Receipts | Yearly<br>Cash<br>Transfer-out | Yearly<br>Cash<br>Transfer-in | STEFANI<br>Yearly<br>Cash<br>Disbursement | T7TRSR51<br>TOTAL     |
|-------------------------------------|-----|-------------------------|----------------------------|--------------------------------|-------------------------------|-------------------------------------------|-----------------------|
| <b>NMJC OPERATIONAL FUNDS</b>       |     |                         |                            |                                |                               |                                           |                       |
| NMJC OPERATIONAL FUND               | 552 | 385,486.92              | 16,324,254.27              |                                |                               | 16,584,764.02                             | 124,977.17            |
| <b>TOTAL NMJC OPS SECTION-C</b>     |     | <b>385,486.92</b>       | <b>16,324,254.27</b>       |                                |                               | <b>16,584,764.02</b>                      | <b>124,977.17</b>     |
| <b>COUNTY HOSPITAL FUNDS</b>        |     |                         |                            |                                |                               |                                           |                       |
| JAL HOSPITAL                        | 440 | 1,553,128.86            | 29,116,867.49              |                                |                               | 27,240,920.13                             | 3,429,076.22          |
| EUNICE HOSPITAL DIST                | 442 | 260,099.47              | 5,979,776.31               |                                |                               | 5,590,200.48                              | 649,675.30            |
| NOR LEA HOSPITAL                    | 448 | 218,415.58              | 4,208,944.74               |                                |                               | 4,208,705.36                              | 218,654.96            |
| <b>TOTAL CO HOSPITAL SECTION-D</b>  |     | <b>2,031,643.91</b>     | <b>39,305,588.54</b>       |                                |                               | <b>37,039,825.97</b>                      | <b>4,297,406.48</b>   |
| <b>CITY FUNDS</b>                   |     |                         |                            |                                |                               |                                           |                       |
| CITY OF LOVINGTON                   | 575 | 17,190.33               | 496,868.84                 |                                |                               | 496,402.91                                | 17,656.26             |
| CITY OF EUNICE                      | 576 | 12,046.07               | 251,448.87                 |                                |                               | 256,969.05                                | 6,525.89              |
| CITY OF HOBBBS                      | 577 | 113,221.24              | 3,708,798.05               |                                |                               | 3,699,845.58                              | 122,173.71            |
| CITY OF JAL                         | 578 | 30,342.56               | 172,333.85                 |                                |                               | 214,013.00                                | 11,336.59             |
| TOWN OF TATUM                       | 579 | 1,043.51                | 26,293.24                  |                                |                               | 26,143.39                                 | 1,193.36              |
| <b>TOTAL CITY FUNDS SECTION-E</b>   |     | <b>173,843.71</b>       | <b>4,655,742.85</b>        |                                |                               | <b>4,693,373.93</b>                       | <b>136,212.63</b>     |
| <b>STATE FUNDS</b>                  |     |                         |                            |                                |                               |                                           |                       |
| CHILDRENS TRUST FUND                | 505 | 705.00                  | 7,020.00                   |                                |                               | 6,990.00                                  | 735.00                |
| STATE TAXES                         | 591 | 112,522.26              | 4,437,236.57               |                                |                               | 4,509,139.62                              | 40,619.21             |
| CATTLE LEVY                         | 592 | 1,221.39                | 50,415.33                  |                                |                               | 50,353.55                                 | 1,283.17              |
| SHEEP/GOAT LEVY                     | 593 |                         | 319.87                     |                                |                               | 319.87                                    |                       |
| EQUINE LEVY                         | 594 | 32.22                   | 1,608.90                   |                                |                               | 1,613.97                                  | 27.15                 |
| DAIRY CATTLE LEVY                   | 595 | 1,511.93                | 52,835.25                  |                                |                               | 51,149.48                                 | 3,197.70              |
| COSTS TO STATE                      | 596 | 1,975.00                | 13,575.00                  |                                |                               | 14,800.00                                 | 750.00                |
| NM PROPERTY TAX/P & I               | 597 | 11,354.17               | 50,924.84                  |                                |                               | 58,286.60                                 | 3,992.41              |
| <b>TOTAL STATE FUNDS SECTION-F</b>  |     | <b>129,321.97</b>       | <b>4,613,935.76</b>        |                                |                               | <b>4,692,653.09</b>                       | <b>50,604.64</b>      |
| <b>SCHOOL FUNDS</b>                 |     |                         |                            |                                |                               |                                           |                       |
| SCHOOL DISTRICT 1                   | 701 | 311,553.73              | 8,505,043.23               |                                |                               | 8,279,823.39                              | 536,773.57            |
| SCHOOL DISTRICT 8                   | 702 | 1,553,473.32            | 28,696,762.09              |                                |                               | 27,499,473.84                             | 2,750,761.57          |
| SCHOOL DISTRICT 16                  | 703 | 817,244.34              | 27,261,446.04              |                                |                               | 26,709,965.61                             | 1,368,724.77          |
| SCHOOL DISTRICT 19                  | 704 | 3,171,313.21            | 59,467,390.44              |                                |                               | 55,634,314.57                             | 7,004,389.08          |
| SCHOOL DISTRICT 28                  | 705 | 202,266.30              | 2,335,079.75               |                                |                               | 2,474,133.22                              | 63,212.83             |
| <b>TOTAL SCHOOL FUNDS SECTION-G</b> |     | <b>6,055,850.90</b>     | <b>126,265,721.55</b>      |                                |                               | <b>120,597,710.63</b>                     | <b>11,723,861.82</b>  |
| <b>OVER PAYMENTS</b>                |     |                         |                            |                                |                               |                                           |                       |
| OVER-PAYMENT OF TAXES               | 471 | 13,341.60               | 383,039.14                 |                                |                               | 243,566.53                                | 152,814.21            |
| <b>TOTAL OVER PAYMENT-SECTION-H</b> |     | <b>13,341.60</b>        | <b>383,039.14</b>          |                                |                               | <b>243,566.53</b>                         | <b>152,814.21</b>     |
| <b>TOTAL BOND DEPREASMENT</b>       |     |                         |                            |                                |                               |                                           |                       |
| <b>UNDISTRIBUTED TAXES</b>          |     |                         |                            |                                |                               |                                           |                       |
| TAXES PAID IN ADVANCE               | 474 | 146,456.44              | 239,552.23                 |                                |                               | 195,861.02                                | 190,147.65            |
| PROPERTY TAX SUSPENSE               | 478 | 1,337,584.70            | 42,100.21                  |                                |                               |                                           | 1,295,484.49          |
| UNDISTRB TAXES CURRENT              | 481 |                         | 83,154,045.63              |                                |                               | 83,154,045.63                             |                       |
| UNDISTRB TAXES DELINQNT             | 482 |                         | 10,613,691.32              |                                |                               | 10,613,691.32                             |                       |
| <b>TOTAL UNDISRB TAX SECTION-I</b>  |     | <b>1,484,041.14</b>     | <b>93,965,188.97</b>       |                                |                               | <b>93,963,597.97</b>                      | <b>1,485,632.14</b>   |
| <b>PAGE 2 TOTALS</b>                |     |                         |                            |                                |                               |                                           |                       |
| <b>TOTAL PAGES 1 AND 2</b>          |     | <b>10,273,530.15</b>    | <b>285,513,471.08</b>      | <b>203,370,074.00</b>          | <b>203,370,074.00</b>         | <b>277,815,492.14</b>                     | <b>17,971,509.09</b>  |
|                                     |     |                         |                            |                                |                               | <b>374,453,122.73</b>                     | <b>338,868,874.40</b> |