

"At Risk" Designation*

| Name | Year of last audit report | Date last report submitted | Under contract | Years under contract | IPA |
|---------------------------------------|----------------------------------|-----------------------------------|-----------------------|-----------------------------|-------------------------------------|
| Workers' Compensation Administration | 2007 | 4/1/2008 | Yes | 4 | Hinkle & Landers, PC |
| Eastern Plains Council of Governments | 2004 | 6/11/2007 | Yes | 1 | Sandra Rush, CPA |
| Education Trust Board of New Mexico | 2007 | 8/25/2008 | No | | |
| De Baca County | 2007 | 8/1/2009 | Yes | 3 | De'Aun Willoughby, CPA, PC |
| Harding County | 2007 | 9/9/2009 | Yes | 3 | White + Samaniego + Campbell, LLP |
| Mora County | 2007 | 9/28/2009 | Yes | 5 | Keystone Accounting, LLC |
| Socorro County | 2007 | 6/16/2008 | Yes | 7 | Accounting & Consulting Group, LLP |
| Socorro Housing Authority | 2007 | 2/5/2009 | Yes | 2 | Beckham & Penner, PC |
| Torrance County | 2006 | 11/15/2006 | Yes | 2 | Ricci & Company, LLC |
| Village of Angel Fire | 2007 | 9/28/2009 | Yes | 2 | Meyners & Company, LLC |
| City of Aztec | 2006 | 7/15/2008 | Yes | 4 | David Berry, CPA, PC |
| Village of Santa Clara | 2007 | 1/29/2009 | No | | |
| Village of Columbus | 2007 | 7/11/2008 | no | | |
| Village of Cuba | 2004 | 9/18/2006 | Yes | 5 | Keystone Accounting, LLC |
| Cuba Housing Authority | 2004 | 4/12/2005 | Yes | 5 | Keystone Accounting, LLC |
| Village of Des Moines | 2005 | 7/16/2009 | Yes | 3 | R. Kelly McFarland, CPA, PC |
| Village of Encino | 2006 | 7/31/2008 | yes | 1 | A.J. Perkins/Garcia & Associates |
| City of Espanola | 2007 | 5/17/2008 | yes | 2 | Heinfeld, Meech & Co., PC |
| EMW Gas Association | 2006 | 7/31/2007 | Yes | 1 | Pattillo, Brown & Hill, LLP |
| Eunice Housing Authority | 2007 | 3/28/2008 | Yes | | Accounting & Consulting Group, LLP |
| Village of Grenville | 2007 | 10/21/2008 | no | | |
| Town of Hagerman | 2006 | 3/24/2009 | yes | 3 | De'Aun Willoughby, CPA, PC |
| Town of Lake Arthur | 2002 | 3/3/2006 | yes | 3 | De'Aun Willoughby, CPA, PC |
| City of Lordsburg | 2007 | 1/31/2008 | yes | 1 | Marcus, Fairall, Bristol & Co., LLP |
| Village of Magdalena | 2005 | 6/3/2009 | yes | 2 | Garcia and Associates |
| Village of Maxwell | 2005 | 9/23/2009 | no | | |
| Village of Melrose | 2007 | 2/21/2008 | yes | 2 | Ronny Fouts, CPA |
| Village of Milan | 2007 | 12/3/2008 | Yes | 4 | Porch & Associates, LLC |
| Village of Mosquero | 2007 | 4/28/2009 | Yes | 6 | Rice & Associates |
| Village of Pecos | 2006 | 8/5/2009 | Yes | 2 | Porch & Associates, LLC |
| Village of Roy | 2004 | 11/2/2006 | Yes | 2 | Rice & Associates |
| Village of Ruidoso | 2006 | 4/30/2008 | Yes | 1 | Accounting & Consulting Group, LLP |
| Village of San Ysidro | 2006 | 4/18/2007 | Yes | 1 | Kathleen Lane |
| City of Santa Rosa | 2007 | 7/10/2009 | Yes | 6 | Rice & Associates |
| City of Sunland Park | 2007 | 2/22/2008 | Yes | 1 | White, Samaniego & Campbell |
| Town of Tatum | 2007 | 7/10/2008 | Yes | 1 | Sandra Rush |
| City of Texico | 2006 | 6/25/2009 | Yes | 1 | JW Anderson & Associates |
| Town of Vaughn | 2005 | 5/5/2008 | No | | |
| Vaughn Housing Authority | 2006 | 3/15/2007 | No | | |
| Village of Virden | 2007 | 3/20/2008 | No | | |
| Village of Wagon Mound | 2006 | 2/19/2009 | Yes | 3 | De'Aun Willoughby, CPA, PC |
| Capitan-Carrizozo Natural Gas Assoc. | 2006 | 3/2/2006 | No | | |
| Cobre Consolidated Schools | 2007 | 11/15/2007 | Yes | 2 | De'Aun Willoughby, CPA, PC |

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|--|------|------------|-----|---|--------------------------------------|
| Cuba Independent Schools | 2006 | 9/27/2007 | Yes | 4 | Keystone Accounting, LLC |
| Des Moines Municipal Schools | 2007 | 11/26/2007 | Yes | 4 | Roy Woodard & Associates |
| Espanola Public Schools | 2006 | 10/12/2007 | Yes | 3 | Chester Mattocks |
| Floyd Municipal Schools | 2007 | 8/21/2008 | Yes | 3 | Woodward & Associates, CPA |
| Gadsden Independent Schools | 2007 | 9/21/2009 | Yes | | Gibson, Rudduck; Griego Professional |
| Jemez Valley Public Schools | 2005 | 12/26/2007 | Yes | 2 | Gary Gaylord |
| Lovington Municipal Schools | 2006 | 10/1/2007 | Yes | 5 | Miller & Associates |
| Mountainair Public Schools | 2007 | 3/2/2009 | Yes | 5 | Chester Mattocks |
| Roy Municipal Schools | 2007 | 7/6/2009 | Yes | 3 | Roy Woodard & Associates |
| Santa Rosa Consolidated Schools | 2007 | 11/21/2008 | Yes | 6 | Roy Woodard & Associates |
| Vaughn Municipal Schools | 2007 | 4/27/2009 | No | | |
| Santa Fe Regional Emergency Communicatio | 2007 | 12/3/2007 | No | | |
| Eldorado Area Water & Sanitation District | 2006 | 10/26/2006 | Yes | 2 | Accounting & Consulting Group, LLP |
| Bluewater Water & Sanitation District | 2005 | 12/1/2005 | No | | |
| El Prado Water and Sanitation District | 2006 | 3/27/2008 | No | | |
| Hammond Conservancy District | 2007 | 6/2/2008 | Yes | 2 | Fidel A. Bernal, PC |
| North Central Regional Transit District | 2007 | 11/13/2008 | Yes | 1 | Hinkle & Landers, PC |
| Northwest NM Regional Solid Waste Author | 2007 | 4/23/2008 | Yes | 4 | Porch & Associates, LLC |
| North Central Solid Waste Authority | 2004 | | Yes | | * Ricci and Company |
| Santa Cruz Irrigation District | 2000 | 12/1/2000 | No | | |
| San Rafael Water & Sanitation District | 2005 | 2/1/2008 | Yes | 3 | Elizabeth G. Olivas, CPA, PA |
| High Plains Waste Management Association | 2002 | 10/29/2009 | No | | |
| Carlsbad Irrigation District | 2006 | 1/12/2007 | Yes | 1 | Miller & Associates, CPA, PC |
| Eastern New Mexico Natural Gas Associatio | 2007 | 12/3/2007 | Yes | 2 | Ronny Fouts, CPA |
| Anthony Water and Sanitation District | 2007 | 3/10/2009 | Yes | 3 | Beckham & Penner, PC |
| Rio San Jose Flood Control District | 2004 | 12/12/2005 | No | | |
| Regional Waste Water Treatment Plant | 2005 | 9/25/2006 | No | | |
| Yah-ta-hey Water & Sanitation District | 2005 | 2/13/2007 | Yes | 3 | Fidel A. Bernal, PC |
| Timberon Water & Sanitation District | 2006 | 11/13/2006 | Yes | 2 | Accounting & Consulting Group, LLP |
| Ramah Water & Sanitation District | 2001 | 12/1/2001 | No | | |
| Northwest Regional Center Cooperative- REC | 2005 | 2/3/2009 | Yes | 5 | A.J. Perkins, CPA, PC |
| Northern NM Network for Rural Education | 2007 | 8/14/2008 | Yes | 4 | Gary Gaylord |
| Region I Housing Authority | 2007 | 12/1/2008 | No | | |
| Region II Housing Authority | 2007 | 12/11/2008 | No | | |
| Region III Housing Authority | 2007 | 1/8/2009 | No | | |
| Region IV Housing Authority | 2007 | 12/8/2008 | No | | |
| Region VII Housing Authority | 2007 | 12/9/2009 | No | | |
| Eastern Area Workforce Development Board | 2007 | 6/2/2009 | Yes | 4 | Roy Woodard & Associates |
| Northern Area Local Workforce Developmen | 2007 | 1/22/2009 | Yes | 1 | Hinkle & Landers, PC |

* This list is subject to change

Estimated Total

\$

1,118,849,061.00