

**SAN JUAN COUNTY
NEW MEXICO**

COMPREHENSIVE ANNUAL FINANCIAL REPORT



SAN JUAN RIVER

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2010**

**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2010**

*Prepared by:
San Juan County Finance Department*

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Jim Henderson
Chairman

Ervin Chavez
Chairman Pro Tem

Tony Atkinson
Member

Scott Eckstein
Member

GloJean Todacheene
Member



Keith A. Johns
County Executive Officer

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November 9, 2010

To the Chairman of the Commission, Members of the Commission, and the Citizens of San Juan County:

New Mexico state law, Section 12-6-3, NMSA 1978, mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by November 15th each year for the fiscal year ending June 30th. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2010.

This report consists of management's representations concerning the finances of San Juan County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of San Juan County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of San Juan County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, San Juan County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

San Juan County's financial statements have been audited by Moss Adams, LLP, as approved by the State Auditor. The goal of the independent audit was to provide reasonable assurance that the financial statements of San Juan County for the fiscal year ended June 30, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amount and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The

independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified (or clean) opinion that San Juan County's financial statements for the fiscal year ended June 30, 2010 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of San Juan County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available within the "Other Supplementary Information" section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. San Juan County's MD&A can be found immediately following the report of the independent auditors.

Profile of San Juan County

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,516 square miles and a 2009 population according to the U.S. Census Bureau of 124,131. The population has grown 7.82% since the 2001 population which was 115,133. The land ownership is distributed as follows: Private ownership 6%, Federal Government 29%, Navajo and Ute Mountain Reservations 60%, and State Government 5%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2010 was 6.1875%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, Manager (County Executive Officer) form of government. Policy making and legislative authority are vested in the County Commission consisting of the Commission Chairman and four other Commission members serving five districts. The County Commission is responsible for, among other things, passing ordinances, adopting the annual budget, appointing committees, serving as the Board of Finance and the Indigent Hospital Board, and hiring the County Executive Officer. The County Executive Officer is responsible for carrying out the policies and ordinances of the County Commission and overseeing the day-to-day operations of the County coordinating with the Commission, Department Administrators

as well as the other County Elected Officials (Sheriff, Clerk, Assessor, Treasurer). All County Elected Officials are elected on a staggering basis to serve four year terms.

San Juan County offers a full range of services, including fire protection through 23 volunteer fire stations, 340 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI facility, building permits, addressing, subdivisions, and Section 8 housing program.

San Juan County is also the fiscal agent for two separate legal entities, the San Juan Water Commission and the Communications Authority, both of which are reported as discretely presented component units within the financial statements. Additional information regarding these two component units can be found in the notes to the financial statements.

The annual budget serves as the foundation for San Juan County's financial planning and control. The County Commission is required to annually approve and submit an interim budget by June 1st and a final approved budget by July 30th to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The appropriated budget is prepared by fund and department. All budget adjustments must be approved by the County Commission. All budget increases and transfers between funds must also be approved by the DFA. The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP). The capital improvement process entails input from County staff, citizens, social organizations and the community obtained through several public hearings. Both short-term and long-term capital infrastructure needs are identified and prioritized based on existing health and safety hazards, requirement by law, regulation or court mandate, critical to structural integrity, impact on operating budget, and scheduling. Potential sources of funding are identified for each project. The County's approved ICIP is then incorporated into the State of New Mexico's capital planning process. The County also annually updates and monitors the Strategic Plan which outlines goals and accomplishments for each department.

Factors Affecting Financial Condition

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. The gross receipts tax revenue increased by 8.21% from FY07 to FY08 and also increased 3.75% from FY08 to FY09. San Juan County's gross receipts taxes were effected by the national economic downturn and revenue decreased by 20.36% from FY09 to FY10. The County anticipated the decline in FY10 and budgeted a 25.00% decrease in gross receipts tax revenue. Despite the drop in gross receipts tax, San Juan County continues to experience growth, evidenced through new national chains coming to the area, including a Marriott Townplace Suites, which opened in February 2010, and an Olive Garden, which opened May 31, 2010.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 9.7% as of June, 2010. The unemployment rate increased from 3.7% in June, 2008 to 6.6% in June, 2009, and increased significantly in June, 2010.

The New Mexico Labor Market Report reported that “Over the year, the Farmington MSA has decreased by 2,200 jobs, since the negative growth trend began in December, 2008.” San Juan County’s unemployment rate is above the State of New Mexico rate of 8.2% and is slightly above the national unemployment rate of 9.5% as of June 30, 2010.

Energy production is the cornerstone of San Juan County’s economy. Measuring 7,500 square miles, the San Juan Basin is one of North America’s largest natural gas fields. The County is home to installations by Conoco Phillips, Chevron, BP America, Enterprise Products, El Paso Natural Gas, Dugan Productions, Williams Field Service, XTO Energy, Western Energy, and Val Verde Gas. It has been estimated that an additional 10,000 wells will be developed in the San Juan Basin over the next twenty years. Williams Exploration & Production moved its local office to Aztec, NM demonstrating a significant long-range commitment to the San Juan Basin.

San Juan County’s oil & gas revenue has been affected by the lower prices as well as a slowdown in production. However, the oil and gas revenue came in \$1.3 million higher than budgeted. The excess revenue was not transferred to the Capital Replacement Reserve Fund in FY10, but rather will be used to sustain the cash balance in FY11 in anticipation of further decreases in oil and gas revenues.

Sithe Global Power has approached the County to negotiate the issuance of \$2.5 billion in industrial revenue bonds for the Desert Rock Energy Project. The project consists of building a 1,500 megawatt coal fired electric generating plant on Navajo Nation land in San Juan County. The project would employ an estimated 1,625 workers during the construction phase and provide full time employment for approximately 200 workers at the power plant for operations and maintenance. On August 15, 2007 the County Commission approved an Inducement Resolution in which the County agreed to facilitate the issuance of the industrial revenue bonds. The resolution requires finality of all administrative procedures including the issuance of all environmental permits. The County’s commitment through the resolution was originally set to expire on June 30, 2008. The County Commission approved an amended resolution to extend the commitment to break ground until December 31, 2009. In FY09, the EPA revoked the building permit for the Desert Rock Energy Project; the project is on hold until an application can be resubmitted and approved. In December, 2009 Desert Rock decided to allow the IRB Resolution to expire. From our understanding, the project will be resumed when the Navajo Nation comes to an agreement with the environmentalists. At this point, the Commission will be presented with an amended resolution for consideration.

San Juan County’s economy is diversified by the recreational and farming sectors. San Juan County is home to many tourist attractions including Chaco Canyon, Navajo Lake State Park, Salmon Ruins, and the Aztec Ruins. Farmington is home of the Pinon Hills Golf Course, a four star golf course voted the best golf value in the Nation. Farmington also hosts the Connie Mack World Series in August each year. The County hosted the National High School Finals Rodeo in both July 2008 and 2009.

In March, 2010, San Juan County acquired the Riverview Golf Course from Central Consolidated School District #22. Riverview Golf Course encompasses 226.36 acres located in Kirtland, NM. Riverview covers 18-holes and is a par 72 course. The value of

the Riverview Golf Course was estimated at \$2.9 million and is considered a donation at no cost to San Juan County. San Juan County will own and operate the facility into the future for the betterment of all citizens and visitors of the County.

Financial Planning: The County updates its strategic plan, outlining both short-term and long-term goals for each department. The strategic plan is the result of a planning retreat attended by all departments. A copy of the strategic plan can be obtained through the San Juan County Executive Office.

The County Commission also annually approves the five year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The County recently completed several large construction projects including the construction of the new Farmington and McGee Park Sewer Line Extension. This was a shared cost with the City of Farmington extending a 10 inch sewer line 3.6 miles just west of Browning Parkway to McGee Park. The project not only benefits McGee Park by enabling them to host larger events, but provides the opportunity for future residential and commercial connections in the Lee Acres subdivision. The total construction costs for the County's portion of the Sewer Extension was \$1.4 million. The construction work was completed on the renovation of the 1st-5th floors of the original portion of the San Juan Regional Hospital. Total costs for the Hospital addition amounted to just over \$14 million funded by 1/8 percent local Hospital Gross Receipts Tax. Construction was completed on the DWI Facility expansion to house the Methamphetamine Pilot Project, which began operations in FY07 to treat substance abuse problems in the community and offer intensive case management to participants. Total project costs were \$3.4 million with approximately \$2.8 million in State funding used to expand the DWI facility in Farmington to house the Meth Program. The facility can now house 18 Meth females, 18 Meth males, 18 DWI females, 24 DWI males, and 15 DWI work release clients. The land for the new facility was donated by State Representative Tom Taylor. The McGee Park Multi-purpose Building Renovation was also completed in FY10. This project included a 10,000 square foot expansion for purposes of accommodating larger events, such as the National High School Finals Rodeo and RV rallies. The total project costs were \$1.2 of combined State and County funding. The Kirtland Wastewater Project is ongoing with \$1,821,600 in federal funding, \$1,835,952 in state funding, and \$914,448 in ARRA (American Recovery and Reinvestment Act) funding. The Valley Water and Sanitation District was organized by the Kirtland community. A ¼ percent County Water and Sanitation Gross Receipts Tax was approved by the voters of the new district and was implemented in January, 2008 for the operation of the Valley Water and Sanitation District. Phase I will be the business corridor on Highway 64. The construction project continues for the District Court Expansion and Renovation using bond proceeds from the GRT Revenue Bonds, Series 2008. This project involves construction of a 25,000 square foot expansion and renovation of an existing 19,000 square foot building in Aztec. Project costs are estimated at \$8.8 million. Construction continues on the Kirtland Youth Facility, a 10,000 square foot facility located in Kirtland. The facility will house a gymnasium, locker rooms, classrooms, kitchen, restrooms, and administrative space. The facility will be used for after-school and summer programs, benefiting the local youth in the Kirtland and surrounding areas. Funding is \$1,243,000 in State funding and \$321,000 in County funding. Construction also continues on the Family Crisis Center. The Family Crisis Center is a women's and children's shelter

located in Farmington. The new 7,900 square foot shelter will accommodate up to 48 people. Total funding is \$1,920,760 in State funding, and the Family Crisis Center will also fund approximately \$185,000.

All of these expansion projects demonstrate the continued growth in San Juan County.

In FY09, San Juan County also began contributing to an Extraordinary Mandatory Redemption Fund for the GRT Series 2004 Hospital Bonds. Beginning in November, 2008, after the monthly debt service transfers and regular principal and interest payments were made, excess revenues from the Hospital Gross Receipts Tax were wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds were used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY10, an additional \$1,855,000 in principal was redeemed through the Mandatory Redemption Fund.

The Growth Management Plan, an official public document adopted by the Board of County Commissioners, was approved July 18, 2007. The plan is intended to assist the County to prepare for the future by anticipating change, maximizing strengths and minimizing weaknesses. The Plan sets policies that help guide addressing critical issues facing the community, achieving goals according to priority, and coordinating both public and private efforts. The Growth Management Plan encompasses all functional elements that bear on physical development in an internally consistent manner, including: land use, environment, water and wastewater, county facilities, transportation, housing, and economic development. Development of the Growth Management Plan was funded by a 50/50 split between the County and the State.

The Growth Management Plan identified a number of land use issues and made recommendations for the future growth in the County. As part of the land use plan, the County began conducting meetings with the public in FY09 to determine how the County should manage future development of the unincorporated areas, while protecting residents' quality of life and economic opportunities. These meetings continued throughout FY10 in all areas of San Juan County as Round 2 of the Plan. Citizen surveys were also completed as an opportunity for citizens to voice their opinions and concerns for the future of San Juan County. As a result of the citizen surveys and round table meetings, the County Commission moved forward in addressing the most pressing concerns of San Juan County residents by introducing a series of proposed ordinances intended to manage junk and trash in San Juan County.

The first phase of the land use plan that was implemented in August, 2010 was the passing of Ordinance #73, Trash & Refuse Disposal. The purpose of the Ordinance is to protect the health, safety, and welfare of the public by preserving property values and reducing shelter for rodents and snakes. The goal is for citizen cooperation and compliance without the need to impose penalties. San Juan County is willing to aid in the cleanup process for citizens and has granted a transitional grace period until January 31, 2012 for required compliance with the program. Phase two of the land use plan, imposing Ordinance #72, Junkyards, Junked Vehicles, and Junked Mobile Homes will be addressed in FY11. Additional information regarding the land use management plan can be viewed at www.sanjuancountyplanning.com.

Cash Management Policies: The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund's budgeted expenditures and a 1/12th (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund's) cash reserve at June 30, 2010 was \$16,861,917 or 54.06% of the General Fund (sub-fund's) final budget, far exceeding the required 3/12ths reserve requirement. The Road Fund's ending cash balance at June 30, 2010 was \$1,215,097 or 12.79% of the Road Fund's final expenditure budget, also exceeding the 1/12th reserve requirement. The County's overall General Fund unreserved, undesignated fund balance of \$13,225,805 at the end of the fiscal year is 24.32% of revenues. The County strives to maintain this at a minimum of 15%.

During the fiscal year the tax revenue received from oil and gas production was \$1.3 million over the original budgeted amount of \$5.8 million. Typically, additional revenue is considered one-time revenue and is transferred to the Capital Replacement Reserve fund to be used for one time expenditures. It is the County's policy that one time revenues are not to be used for reoccurring expenditures. In FY10, the excess revenue was not transferred to the Capital Replacement Reserve Fund, but rather will be used to sustain the cash balance in FY11 in anticipation of further decreases in oil and gas revenues.

Awards and Acknowledgements: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Juan County for its comprehensive annual financial report for the fiscal year ended June 30, 2009. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

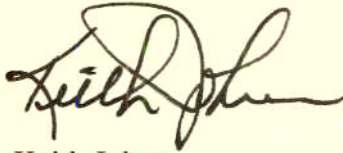
San Juan County also received the Government Finance Officers Association Distinguished Budget Presentation award for the FY2010 Final Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents.

In April, 2010, the San Juan County Sheriff's Office was awarded the Governor's Drunk Busters Award to recognize the County's outstanding efforts in reducing the number of alcohol related traffic accidents for the year. The Sheriff's Office attributes their success to citizens who call in erratic drivers, employees refusing to sell alcohol to intoxicated individuals and reporting those individuals, and an overall understanding from the community on the severity of drinking and driving.

Riverview Golf Course was awarded the 2009 Bull Durham Growth of the Game Award in the Public Golf Course Sector by the Sun County Professional Golfer's Association (PGA). This award is given to the golf course that shows an initiative to increase the number of golfers by offering events and programs that encourage involvement in the game of golf.

We would like to express our appreciation to each member of the Finance Department that assisted and contributed to the preparation of this report. This final report would not have been possible without their dedication and professionalism. We also extend our appreciation to the County Commission for their continued support in maintaining the highest standards making it possible to meet the needs of San Juan County's citizens and visitors. San Juan County remains committed to Building a Stronger Community.

Respectfully submitted,



Keith Johns
County Executive Officer



Marcella Brashear, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

San Juan County
New Mexico

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emen".

Executive Director

SAN JUAN COUNTY



MISSION STATEMENT:

Building a Stronger Community...

The mission of San Juan County is to provide responsible public service through the direction of the County Commission while striving to be professional, courteous, and committed to improving the quality of life for the citizens it serves.

VISION STATEMENT:

San Juan County strives to combine the vision of the Commission, citizens and employees into a forward thinking community, committed to the best use of natural resources and serving the best interest of our citizens. We strive to serve our diverse cultural populace and create a productive atmosphere where families and businesses can grow together in a clean and safe environment.

SAN JUAN COUNTY
LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2010

County Commission Elected Officials

Commission Chairman – District 2	Ervin Chavez
Chairman Pro-Tem – District 4	Dr. James Henderson
Commission Member – District 1	GloJean Todacheene
Commission Member – District 3	Scott Eckstein
Commission Member – District 5	Tony Atkinson

Elected Officials

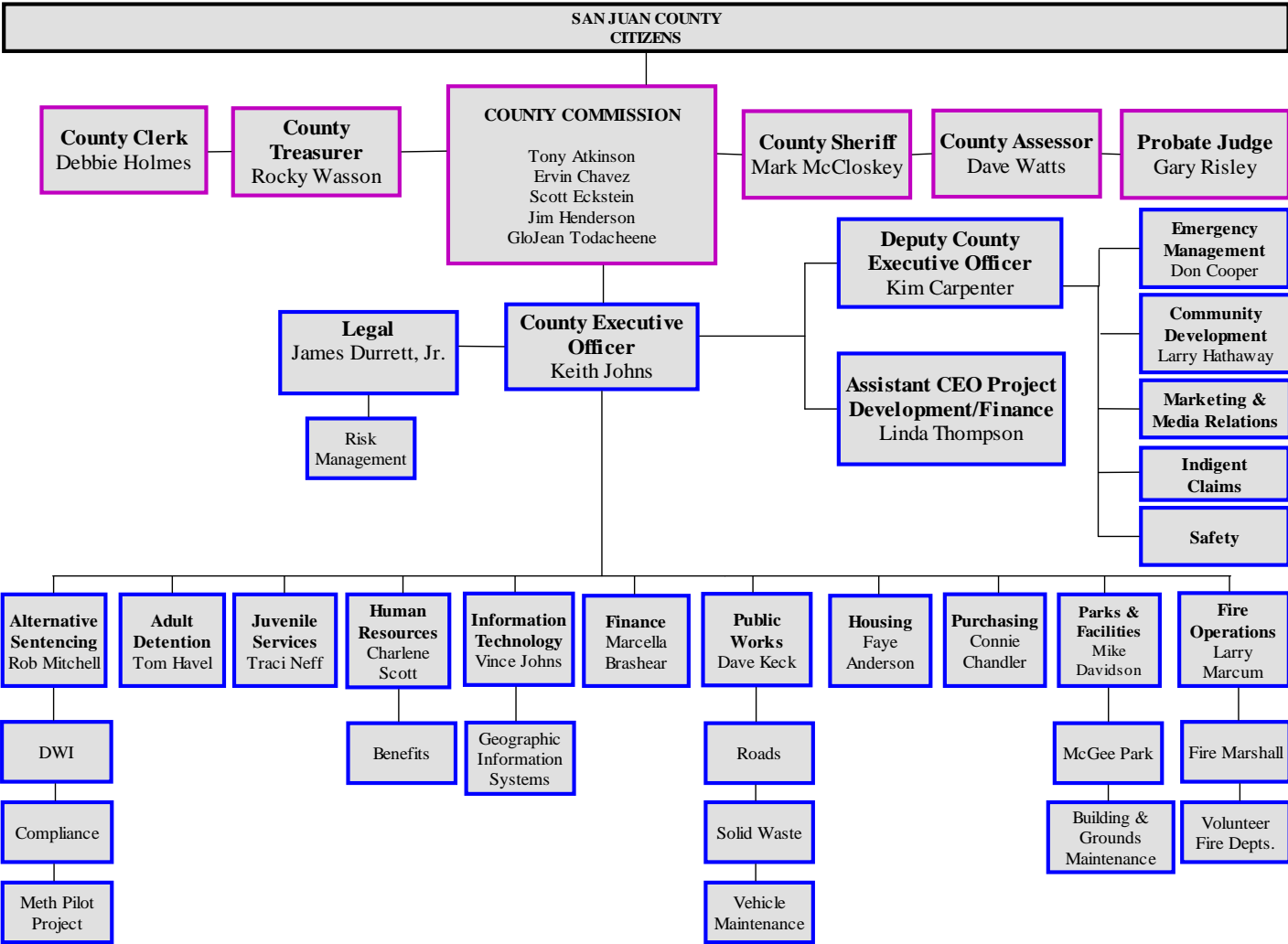
County Assessor	Dave Watts
County Clerk	Debbie Holmes
County Treasurer	Rocky Wasson
Probate Judge	Gary Risley
Sheriff	Mark McCloskey

County Executive Office

County Executive Officer	Keith Johns
Deputy County Executive Officer	Dr. Kim Carpenter
Assistant CEO – Project Development/Finance	Linda Thompson

Department Administrators

Adult Detention Administrator	Tom Havel
Alternative Sentencing Administrator	Rob Mitchell
Chief Financial Officer	Marcella Brashear, CPA
Chief Human Resources Officer	Charlene Scott
Chief Information Technology Officer	Vince Johns
Chief Procurement Officer	Connie Chandler
Community Development Administrator	Larry Hathaway
County Attorney	Jim Durrett
Executive Housing Director	Faye Anderson
Fire Chief	Larry Marcum
Juvenile Services Administrator	Traci Neff
Parks & Facilities Administrator	Michael Davidson
Public Works Administrator	Dave Keck



Independent Auditors' Report

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective budgetary information of the general and major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental, the fiduciary funds, and discretely presented component units presented as supplementary information in the accompanying combining and individual fund financial statements and schedules and the respective budgetary comparison of each governmental fund and discretely presented component unit as of and for the year ended June 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity 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

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

financial position of each nonmajor governmental fund and discretely presented component unit of the County, as of June 30, 2010, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the budget statements referred to above present fairly, in all material respects the respective budgetary comparisons for the year then ended in conformity with the cash basis of accounting more fully described in Note 2, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2010 on our consideration of the County's internal control over financial reporting and 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* and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis on pages 17 through 30 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the basic financial statements and the combining and individual fund financial statements and budgetary comparisons of the County. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as is required by the US Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The additional schedules listed as other supplementary information in the table of contents are presented for the purposes of additional analysis

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and are not a required part of the basic financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The introductory and the statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and combining and individual fund financial statements and, accordingly, we express no opinion on them.

Mess Adams LLP

Albuquerque, New Mexico
November 9, 2010



Navajo Lake

**SAN JUAN COUNTY, NEW MEXICO
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As management of San Juan County, we offer readers of San Juan County's financial statements this narrative overview and analysis of the financial activities of San Juan County for the fiscal year ended June 30, 2010. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-8 of this report.

Financial Highlights

- The assets of San Juan County exceeded its liabilities at the close of the most recent fiscal year by \$238,735,657 (*net assets*). Of this amount \$22,729,468 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net assets increased by \$11,891,423 from the prior year.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$89,731,335, decreasing \$12,613,736 from the prior year. Approximately 63.61% of this total fund balance amount, \$57,074,062, is available for spending at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$13,225,805, or 24.16% of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to San Juan County's basic financial statements. San Juan County's basic financial statements consist of three components: 1.) government-wide financial statements, 2.) fund financial statements, and 3.) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of San Juan County's finances, in a manner similar to the private-sector business. These statements consist of the statement of net assets and the statement of activities.

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

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The *statement of activities* presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of San Juan County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of San Juan County include general government, public safety, public works, health and welfare, culture and recreation, and environmental. San Juan County has no business-type activities at this time.

The government-wide financial statements include not only San Juan County itself (known as the *primary government*), but also two discretely presented component units, the Consolidated Communications Authority and the San Juan Water Commission. Additional information concerning these two component units can be found in the notes to the financial statements.

The government-wide financial statements can be found on pages 33 and 34 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental*

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funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

San Juan County maintains 35 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, the Intergovernmental Grants fund, the GRT Revenue Bond Series 2008 fund, and the Debt Service fund, all of which are considered to be major funds. Data from the other 31 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

San Juan County adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate budget compliance.

The basic governmental fund financial statements can be found on pages 35 and 37 of this report.

Proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among various functions.

San Juan County had no proprietary funds at the end of the current fiscal year.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support San Juan County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. San Juan County uses a fiduciary fund mainly to distribute property taxes, including oil and gas equipment and production taxes, collected on behalf of municipalities, schools, college, and conservancy/irrigation/water districts.

The basic fiduciary fund financial statements can be found on page 41 of this report.

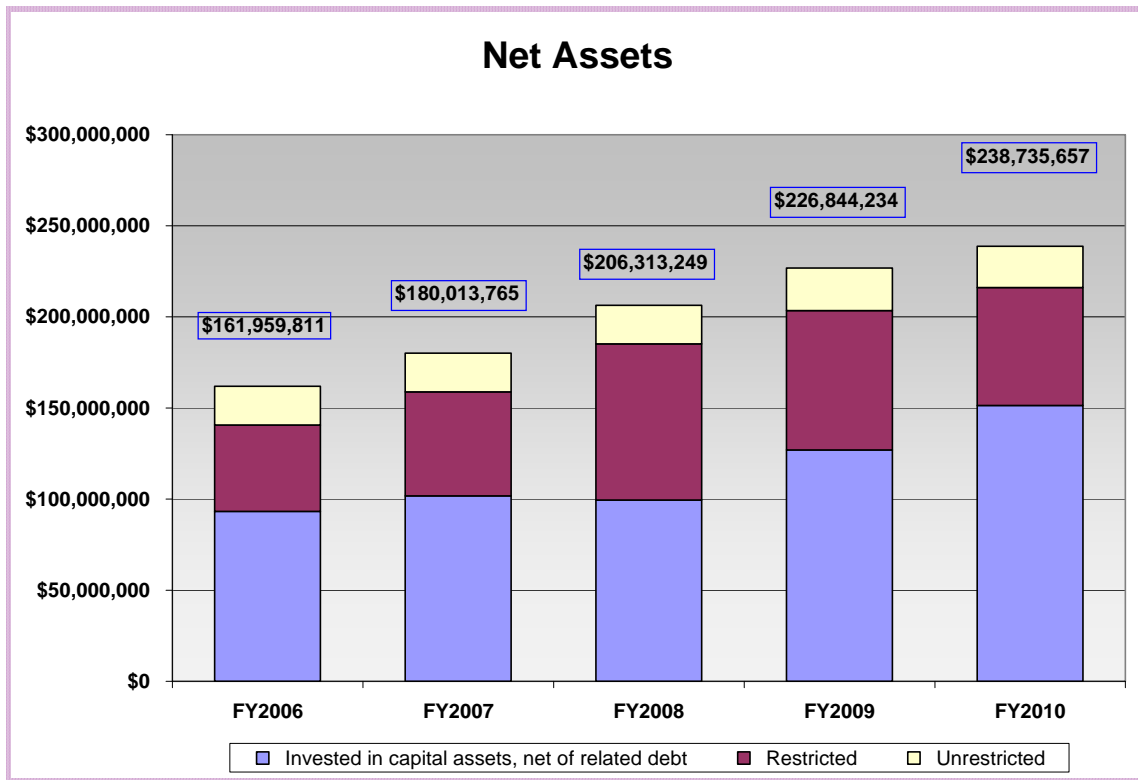
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Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-73 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that further support the information in the financials statements.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of San Juan County, assets exceeded liabilities by \$238,735,657 at the close of the most current fiscal year. Below is a chart indicating the net asset growth over the last five fiscal years.



In FY10, sixty-three percent of San Juan County’s net assets reflect its investment in capital assets (e.g. land, buildings, machinery, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available

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for future spending. Although San Juan County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

San Juan County's Net Assets

	Governmental Activities	
	FY 2010	FY 2009
Current and other assets	\$ 98,572,604	\$ 109,200,421
Capital assets	221,474,141	204,620,336
Total assets	<u>\$ 320,046,745</u>	<u>\$ 313,820,757</u>
Long-term liabilities outstanding	\$ 74,008,580	\$ 81,314,276
Other liabilities	7,302,508	5,662,247
Total liabilities	<u>\$ 81,311,088</u>	<u>\$ 86,976,523</u>
Net assets		
Invested in capital assets, net of related debt	\$ 151,354,543	\$ 126,888,528
Restricted	64,651,646	76,534,768
Unrestricted	22,729,468	23,420,938
Total net assets	<u>\$ 238,735,657</u>	<u>\$ 226,844,234</u>

An additional portion of San Juan County's net assets, \$64,651,646, represents resources that are subject to external restrictions on how they may be used (*restricted net assets*). The remaining balance of *unrestricted net assets*, \$22,729,468 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, San Juan County is able to report positive balances in all three categories of net assets for governmental activities. The same situation held for the prior fiscal year.

Net assets increased by \$11,891,423 a 5.24% increase from the prior fiscal year.

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Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2010.

San Juan County's Changes in Net Assets

	Governmental Activities	
	FY 2010	FY 2009
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 15,052,603	\$ 13,700,514
Operating grants & Contributions	15,847,170	16,024,794
Capital grants & Contributions	15,958,904	10,634,591
General Revenues		
Property taxes	21,800,443	20,207,811
Gross Receipts taxes	33,217,840	40,928,066
Gas/Motor Veh. Taxes	1,707,702	1,685,025
Oil & Gas taxes	10,480,170	15,645,026
Payment in Lieu of taxes	2,054,090	2,748,488
Other taxes	1,389,624	1,228,917
Investment earnings	932,788	2,147,124
Other	574,988	765,595
Total revenues	<u>119,016,322</u>	<u>125,715,951</u>
<u>Expenses</u>		
General government	20,727,485	18,336,265
Public safety	44,929,414	45,027,490
Public works	7,655,029	7,816,257
Health and welfare	18,442,636	21,108,345
Culture and recreation	5,170,712	5,555,398
Environmental	7,015,661	3,876,585
Interest on long-term debt	3,183,962	3,464,626
Total expenses	<u>107,124,899</u>	<u>105,184,966</u>
Change in net assets	<u>11,891,423</u>	<u>20,530,985</u>
Net assets Beginning	<u>226,844,234</u>	<u>206,313,249</u>
Net assets Ending	<u>\$ 238,735,657</u>	<u>\$ 226,844,234</u>

Governmental activities increased San Juan County's net assets by \$11,891,423. Key elements of this increase are as follows:

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- Property Tax Revenue increased by \$1.6 million (7.88%), resulting from new property valuations completed in September 2009 and the corresponding property taxes imposed. Construction remained strong from tax year 2008 (FY09) to tax year 2009 (FY10). Net taxable values for residential property increased by 8.01% and non-residential property net taxable values increased by 4.03%. The implemented mil rate remained at 8.5 mils.
- Revenue from oil and gas taxes decreased by \$5.2 million from the prior year. However, San Juan County anticipated the decrease in oil and gas prices and budgeted conservatively for FY10. The oil and gas revenue did come in \$1.4 million greater than budgeted. The excess revenue was not transferred to the Capital Replacement Reserve Fund in FY10, but rather will be used to sustain the cash balance in FY11 in anticipation of further decreases in oil and gas revenues.
- Gross Receipts Tax revenue decreased by \$7.7 million from the prior year. The gross receipts tax revenue began to decrease late in the third quarter of FY09 due to the national economic recession. The County also recognized the need to budget gross receipts tax revenue conservatively at an estimated 25% decrease from the prior year's actual receipts. The actual gross receipts tax came in at a 20.36% decrease, slightly under the estimated 25% decrease.
- Beginning in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full funding of the Payment in Lieu of Taxes (PILT) program from 2008 through 2012. This brought in an additional \$834,484 in PILT revenue in FY10.
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment to the County increased from 2.0% to 2.5%, increasing the franchise tax revenue by \$154,725.
- Increase in Capital Grants and Contributions includes \$277,580 donation for the SunRay expansion project, a Culture and Recreation project, and it also includes \$47,304 for project contributions from various oil and gas companies for the 10 Mile Bridge construction on County Road 4450, a Public Works project, as well as a \$185,000 donation from the Family Crisis Center for construction of their new shelter, a Health and Welfare project. Two private landholders donated a parcel of land valued at \$5,000 for the DZ Sheriff Substation building, a Public Safety project. The County acquired the Riverview Golf Course from Central Consolidated School District No. 22 valued at \$2.9 million, a Culture and Recreation contribution. The County also acquired the Haul Road and Overpass from BHP valued at \$4.9 million, a Public Works contribution.

Due to San Juan County's diversified revenue sources through gross receipts taxes, property taxes, and oil and gas equipment and production taxes, revenues overall remained sufficient to operate the FY10 budget even through stressed economic times.

The effects of the economic recession drove revenues down in FY10 as compared to FY09 by 5.3%, whereas the expenses only were increased by 1.8% from the prior fiscal year. The County strives to remain competitive amongst local employers and across the

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region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The FY10 wages included 3% step evaluation increases; however, there were no cost of living adjustments in FY10. The FY10 expenditures also included an additional 21 new positions from the prior fiscal year. A total of 12 new employees were for the Riverview Golf Course, acquired in FY10, 2 for the Sheriff's Office, 2 for Compliance, 4 for the Methamphetamine Pilot Project, and 1 for the San Juan Water Commission. The County implemented a hiring freeze in FY10. A total of 19 positions from various County departments were frozen at the end of the fiscal year. Expenses for environmental activities increased by \$3.1 million from the previous year, due in part to the \$2.6 million payment made to the Bureau of Reclamation on behalf of the La Plata Conservancy District for the Animas-La Plata Project. For more information regarding the Animas-La Plata Project Agreement between the San Juan Water Commission, the La Plata Conservancy District, and San Juan County, please refer to note 7 on pages 59-60 of this report. A 10% increase in medical premiums was implemented in FY10 due to the rising medical costs. The increase in medical premiums resulted in additional expenditures for San Juan County of approximately \$480,000.

Financial Analysis of the Government's Funds

As noted earlier, San Juan County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of San Juan County's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing San Juan County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$89,731,335 a decrease of \$12,613,736 in comparison with the prior fiscal year's fund balance. Approximately 63.61 percent of this total amount, or \$57,074,062 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for the following purposes: 1) to pay debt service (\$6,772,785), 2) to liquidate contracts and purchase orders of the prior period (\$16,192,891), 3) state's requirement for subsequent year's expenditures (\$8,589,892), and 4) for inventories and pre-paids (\$1,101,705).

The main reason for the decreased fund balance was due to the planned spending of bond proceeds for the District Court expansion project, the Sheriff's Crime Investigative Facility and the Hospital Renovation project. There were also several building renovation and remodel projects for the Fire Department, decreasing the fund balance for

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the Fire Excise Tax fund. The decreased fund balance in the Water Reserve fund was due to the \$2.6 million transfer from the Water Reserve Fund to the San Juan Water Commission for payment to the Bureau of Reclamation for the Animas La Plata project.

The General Fund is the chief operating fund of San Juan County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$13,225,805, while total fund balance reached \$24,890,531. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 24.16 percent of total General Fund expenditures, while total fund balance represents 45.47 percent of that same amount.

The fund balance of San Juan County's General Fund decreased by \$700,257 or 2.74 percent during the current fiscal year. Revenues came in drastically lower throughout FY10, specifically oil and gas tax revenue and gross receipts tax revenue. Actual oil and gas tax receipts were \$5.5 million less than receipts collect in FY09. However, oil and gas tax revenues came in \$1.4 million higher than anticipated. Gross receipts taxes came in at 20.36% lower than the prior year's receipts. However, this was better than the budgeted or anticipated 25% decline. The FY10 fund balance also reflects an increase in the franchise tax rate per the agreement with the City of Farmington from 2.0% to 2.5%. The federal government also fully funded the PILT revenue bringing in an additional \$834,484. Property tax revenue also increased due to the increase in net assessed values during the valuation year. The fund balance of the General Fund also decreased in FY10, due to the increased expenditures from the rising costs of medical premiums, as well as for operating expenditures incurred from the acquisition of the Riverview Golf Course, a special revenue fund whose operations are funded from golf fees as well as a General Fund transfer each fiscal year.

Major funds. Other key governmental-type funds (major funds), other than the General Fund, include the Intergovernmental Grants, the GRT Revenue Bond Series 2008, and the Debt Service Fund. The Intergovernmental Grants fund is used to account for state and federal funding. A large portion this fiscal year was for funding several large building projects in the Intergovernmental Grants fund. These include the DWI Expansion and Renovation Project, the Kirtland Youth Facility, Family Crisis Center construction, and the Kirtland Sewer System project. The Kirtland Sewer System project included \$914,448 in ARRA (American Recovery and Reinvestment Act) funding. The fund has a large receivable due to grant reimbursements that are owed to the County, mainly from the State of New Mexico, for expenditures that have already occurred. Fund assets increased by \$815,620 while fund balance decreased by \$1,437,091 or 222.47 percent, due in part from a large amount of expenditures for various construction projects in progress. The Gross Receipts Tax Revenue Bond Series 2008 fund is used to account for the capital projects funded by the GRT Revenue Bonds issued in 2008. The projects include the District Court addition project, the new Sheriff's Offices/D.A.'s Offices/Crime Investigative Facility, and the renovation of the old Sheriff's facility. The GRT Revenue Bond Series 2008 had a decreased fund balance of \$3,255,037 or 17.33

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percent. Expenditures for capital outlay were incurred for FY10 with the continuation of the building projects mentioned above using bond proceeds from the previously issued bonds.

The *debt service fund* has a total fund balance of \$6,772,785, all of which is reserved for the payment of debt service. More information concerning outstanding debt can be found in the notes to the financial statements.

General Fund Budgetary Highlights

During the fiscal year, the County Commission approved adjustments to the County's budget. The majority of the adjustments were made during the mid-year budget adjustment process. The General Fund's final amended revenue estimates were \$686,227 lower than the original estimates and the expenditure budget was \$1,162,112 less than the original expenditure budget. The main adjustments can be summarized as follows:

- The General Fund's refund revenue estimate was increased by \$86,521 largely due from the wildland fire reimbursements from the State of New Mexico. Budget adjustments are done to increase volunteer firefighters' expenditure line item based on these State reimbursements in order to pay nominal fees to volunteers.
- Revenues also increased in the General Fund due to an insurance recovery received in the amount of \$7,985 for damages to a Sheriff's vehicle. A budget adjustment was also done to increase the Sheriff's maintenance and repair of vehicle line based on this reimbursement.
- The General Fund revenue also increased by \$35,000 due to a JPA with the cities of Aztec, Bloomfield, and Farmington for Emergency Management Services.
- General Fund revenues decreased by \$110,748 based on a reduction in property tax revenues. The original budget was based on estimated values and the estimated Residential mil rate. The budget for property taxes was reevaluated after the tax year 2009 certification of values and mil rates was completed.
- General Fund revenue estimates also decreased by \$707,485 due to adjusting gross receipts tax revenue estimates.
- Expenditures decreased by \$73,295 due to a decrease in the amount owed to the City of Farmington for the Farmington Animal Shelter.
- General Fund expenditures under General Government were decreased by \$120,000 for professional services and \$50,000 for property and gross receipts taxes.
- General Fund expenditures were increased by \$29,695 based on refunds received by the San Juan County Fire Department to be used for nominal fees for volunteer firefighters during the fiscal year.
- San Juan County was able to decrease General Fund expenditures by a total of \$727,560 by implementing the hiring freeze during FY2010.

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- The General Fund increased expenditures by \$7,000 to cover the marketing fees resulting from the March 2010 census. Participation was received from the City of Farmington for \$5,000 and the City of Bloomfield for \$2,000.
- The Metropolitan Planning Organization decreased the annual amount provided in their joint powers agreement by \$13,658, also directly affecting the General Fund.
- Additional grants received covered \$314,874 in General Fund expenditures.

However, during the year revenues exceeded budgetary estimates by approximately \$807,510 and expenditures were less than budgetary estimates by approximately \$7.3 million. Some of the major reasons the expenditures were less than budgeted were as follows: professional services under spent by \$105,131 due to ongoing projects, utility fees under budget by \$131,799, \$261,347 law enforcement wages and benefits not spent due to understaffing, \$17,456 law enforcement reduction in travel and training, and \$166,868 was decreased in law enforcement supplies. A total of \$173,615 firefighter funds not spent are carried over to compensate volunteer firefighters for training and attending emergency calls, \$1,827,020 under spent due to road projects in process, \$108,514 in road fund wages and benefits were decreased as a result of understaffing, and \$316,990 was reduced from maintenance expenditures. Anticipated election costs were less by \$182,476, the county indigent claims were less than anticipated by \$1,347,631 due to indigent claims coming in under budget. Insurance premiums came in under budget by \$636,919.

Capital Asset and Debt Administration

Capital assets. San Juan County's investment in capital assets for its governmental activities as of June 30, 2010 amounts to \$221,474,141 (net of accumulated depreciation) as compared to \$204,620,336 in the prior fiscal year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, roads, bridges and construction in progress.

Major capital asset events during the current fiscal year included the following:

- The County acquired the Riverview Golf Course from Central Consolidated School District No. 22. The Golf Course is valued at \$2,933,588. This project is considered a donation. The asset is booked to San Juan County, but there are no related expenditures.
- San Juan County added \$4,910,611 to capital assets in FY10 for County Road 1120 and Bridge 9036, also known as the Haul Road. This road and overpass was donated by BHP. Bridge 9036 was valued at \$392,535, and County Road 1120 was added to capital assets as \$2,010,571 for right of ways and easements and \$2,507,505 for construction value.

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- The County also received a parcel of land valued at \$5,000 to be used for the DZ Sheriff Substation. This land was donated from two private landholders at no cost to the County.
- Construction was completed on the Lee Acres Fire Department addition. The total construction costs were \$724,842.
- Construction was completed on the renovation of the McGee Park Multi-purpose building. The total construction costs were \$1,194,311.
- Construction was completed on the 1st-5th floor renovation of San Juan Regional Medical Center. The total construction costs were \$14,054,487.
- Construction was completed on the Surveillance System project. The total construction costs were \$1,160,532.
- Construction was completed on the Central Purchasing building addition. The total construction costs were \$323,307.
- Construction was completed on the DWI Expansion project. The total construction costs were \$3,371,284.
- Construction was completed on the McGee Park Sewer Extension project/Lee Acres Water Line. The total construction costs were \$1,423,972.
- Construction continued on the Kirtland Sewer System; construction-in-progress as of the close of the fiscal year was \$1,893,559.
- Construction continued on Bridge 567 Road 6100; construction-in-progress as of the close of the fiscal year was \$1,424,587.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$696,471.
- Construction continued on Chaco Canyon Road; construction-in-progress as of the close of the fiscal year was \$329,980.
- Construction continued on the Family Crisis Center Building; construction-in-progress as of the close of the fiscal year was \$2,031,184.
- Construction continued on the 10 Mile Bridge 8391; construction-in-progress as of the close of the fiscal year was \$1,004,243.
- Construction continued on the Kirtland Youth Facility Building; construction-in-progress as of the close of the fiscal year was \$793,019.
- Construction continued on Bridge 8116 County Road 2900; construction-in-progress as of the close of the fiscal year was \$606,524.
- Construction was started on the District Court Addition; construction-in-progress as of the close of the fiscal year was \$3,462,962.
- Construction was started on the Huerfano Sheriff Substation; construction-in-progress as of the close of the fiscal year was \$505,343.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

San Juan County's Capital Assets
(net of depreciation)

	Governmental Activities	
	FY2010	FY2009
Land	\$ 8,002,267	\$ 5,812,373
Buildings and improvements	111,229,815	91,699,255
Machinery and equipment	17,878,756	17,916,212
Infrastructure	70,134,698	66,579,543
Construction in progress	14,228,605	22,612,953
Total	<u>\$ 221,474,141</u>	<u>\$ 204,620,336</u>

Additional information on San Juan County's capital assets can be found on note 1 on page 48 and note 6 on page 54.

Long-term debt. At the end of the current fiscal year, San Juan County had total bonded debt outstanding of \$68,915,000. All of the County's debt is secured by specified revenue sources (i.e., revenue bonds). Of this amount, \$58,005,000 is secured by gross receipts taxes, and \$10,910,000 is secured by gasoline taxes and motor vehicle fees.

Beginning on November 25, 2008, after the monthly debt service transfers and regular principal and interest payments are made, any excess revenues from the Hospital Gross Receipts Tax will be wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds are used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY10, an additional \$1,855,000 in principal was redeemed through the Mandatory Redemption Fund.

San Juan County's Outstanding Debt
Revenue Bonds

	Governmental Activities	
	FY2010	FY2009
GRT Revenue Bonds:	\$ 58,005,000	\$ 65,040,000
Gasoline Tax / Motor Vehicle Fee Revenue Bonds:	10,910,000	11,530,000
Total Revenue Bonds	<u>\$ 68,915,000</u>	<u>\$ 76,570,000</u>

Credit ratings. San Juan County's bond rating was increased by Moody's (A1) and Standard & Poor's (A) for the 2005 bonds issued in July, 2005. The new Subordinate Gross Receipts Tax Revenue Bonds, Series 2008 are rated Aaa from Moody's and AAA from Standard & Poor's.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

Debt limitations. New Mexico state statutes limit the amount a county may issue in general obligations bonds to 4% of the total assessed value of the property within the county. San Juan County's total assessed value at the close of the current fiscal year was \$3,748,757,651. Thus, San Juan County's legal debt limit is \$149,950,306. San Juan County had no general obligations bonds outstanding at the close of the current fiscal year.

Additional information on San Juan County's long-term debt can be found in note 7 on page 56 of this report.

Economic Factors and Next Year's Budgets and Tax Rates

- The seasonally adjusted unemployment rate for San Juan County at the close of the current fiscal year was 9.7%. This is a significant increase compared to 6.6% at the end of the prior fiscal year, and it also stands higher than the State and nationwide rate. The State of New Mexico's unemployment rate at the close of the current fiscal year was 8.2%, while the rate nationwide was 9.5%.
- San Juan County's economy is driven by the extraction of natural resources, such as oil, gas and coal. The oil and gas industry has experienced a decline for FY10 due to falling prices on a nationwide scale.
- The implemented property tax mil rate continued at 8.5 mils with a ½ mil dedicated to fund water reserves. San Juan County's property tax rate continues to be the second lowest in the state.
- The gross receipts tax rate as of July, 2010 increased to 6.3125%, due to an increase of 0.125% for the State gross receipts tax rate. Gross receipts tax revenue was conservatively budgeted with a projected 5% decline over the FY10 actual receipts.
- Oil and gas revenues were also budgeted at an estimated 25.57% decrease from the prior year's budget.
- The FY11 budget includes a hiring freeze of 19 full-time positions for a total savings of \$1,139,010, and four intern positions for a total savings of \$50,482. Two intern positions were also deleted, totaling \$25,241.
- There were no cost of living increases and no step increases included in the FY11 budget, and the County will not participate in a vacation buyback in FY11. The County did budget a conservative 2% wage increase for all employees. The FY11 budget includes 27 pay periods as opposed to the standard 26. The additional \$1.8 million necessary to fund this 27th pay period will be covered by reserve funds.
- The FY11 budget includes a new three tiered insurance plan. Employees may elect which plan they choose to participate in. Premium increases were necessary due to rising health care costs and are based on deductibles as follows: 1) \$1,000 deductible - 0% premium increase, 2) \$500 deductible - 5% premium increase, and 3) \$250 deductible - 10% premium increase.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

All of these factors were considered in preparing San Juan County's operating budget for the 2011 fiscal year.

Requests for information

This financial report is designed to provide a general overview of San Juan County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the San Juan County Chief Financial Officer, 100 South Oliver Drive, Aztec, NM 87410.



Animas River

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET ASSETS
June 30, 2010

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
ASSETS			
Cash and investments	\$ 84,293,787	\$ 7,245,926	\$ 105,364
Receivables, net of allowance for uncollectables	12,414,328	-	221
Inventories	291,182	-	-
Prepaid expenses	810,523	51,507	14,411
Deferred charges	762,784	-	-
Capital assets, not depreciated	60,161,152	-	-
Capital assets, net of accumulated depreciation	<u>161,312,989</u>	<u>1,696,202</u>	<u>29,126</u>
Total assets	<u>320,046,745</u>	<u>8,993,635</u>	<u>149,122</u>
LIABILITIES			
Accounts payable	4,505,584	40,503	56,970
Accrued payroll	2,204,087	130,397	20,597
Accrued claims	403,679	-	-
Accrued interest	189,158	-	-
Long-term liabilities, due in one year	9,852,970	141,169	67,416
Long-term liabilities, due in more than one year	<u>64,155,610</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>81,311,088</u>	<u>312,069</u>	<u>144,983</u>
Commitments and Contingencies			
NET ASSETS			
Invested in capital assets, net of related debt	151,354,543	1,696,202	29,126
Restricted for			
Debt service	6,583,627	-	-
Special projects	31,654,040	-	-
Capital outlay	26,413,979	-	-
Unrestricted	<u>22,729,468</u>	<u>6,985,364</u>	<u>(24,987)</u>
Total net assets	<u>\$ 238,735,657</u>	<u>\$ 8,681,566</u>	<u>\$ 4,139</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units	
						Communications Authority	San Juan Water Commission
Primary government							
Governmental activities							
General government	\$ 20,727,485	1,322,714	-	-	(19,404,771)		
Public safety	44,929,414	1,269,599	9,145,302	2,217,209	(32,297,304)		
Public works	7,655,029	179,571	935,757	6,780,536	240,835		
Health and welfare	18,442,636	8,405,169	5,302,609	3,239,271	(1,495,587)		
Culture and recreation	5,170,712	3,803,744	-	3,721,888	2,354,920		
Environmental	7,015,661	71,806	463,502	-	(6,480,353)		
Interest on long-term debt	3,183,962	-	-	-	(3,183,962)		
Total governmental activities	107,124,899	15,052,603	15,847,170	15,958,904	(60,266,222)		
Component Units							
Communications Authority							
Public safety	4,796,416	-	3,882,073	25,138	(889,205)		
San Juan Water Commission							
Environmental	4,043,536	-	3,809,953	-			(233,583)
Total component units	8,839,952	-	7,692,026	25,138	(889,205)		(233,583)
General Revenues							
Property taxes				21,800,443	-		-
Gross receipts taxes				33,217,840	-		-
Gas/Motor Veh. Taxes				1,707,702	-		-
Franchise taxes				1,364,763	-		-
Oil & Gas taxes				10,480,170	-		-
Cigarette taxes				24,861	-		-
Payments in lieu of taxes				2,054,090	-		-
Unrestricted investment earnings				932,788	100,509		1,696
Miscellaneous revenues				574,988	6,025		5,292
Total general revenues				72,157,645	106,534		6,988
Change in net assets				11,891,423	(782,671)		(226,595)
Net assets, beginning				226,844,234	9,464,237		230,734
Net assets, ending				\$ 238,735,657	\$ 8,681,566		\$ 4,139

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2010**

	General	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Debt Service	Other Governmental Funds	Total
ASSETS						
Pooled cash and investments	\$ 21,938,159	-	16,214,146	6,034,880	40,106,602	84,293,787
Receivables						
Taxes	1,970,146	-	-	737,905	4,393,018	7,101,069
Intergovernmental	635,801	2,967,820	39,607	-	933,718	4,576,946
Interest	195,341	-	-	-	-	195,341
Other	505,813	-	-	-	35,159	540,972
Due from other funds	2,433,456	-	-	-	-	2,433,456
Inventories	199,402	-	-	-	91,780	291,182
Prepaid expenditures	761,826	-	-	-	48,697	810,523
Total assets	\$ 28,639,944	2,967,820	16,253,753	6,772,785	45,608,974	100,243,276
LIABILITIES						
Due to other funds	\$ -	2,433,456	-	-	-	2,433,456
Accounts payable	1,053,023	1,325,479	725,908	-	1,401,174	4,505,584
Accrued payroll	1,395,005	-	-	-	809,082	2,204,087
Accrued claims	403,679	-	-	-	-	403,679
Deferred revenue	897,706	-	-	-	67,429	965,135
Total liabilities	3,749,413	3,758,935	725,908	-	2,277,685	10,511,941
FUND BALANCES						
Reserved for						
Short-term assets	961,228	-	-	-	140,477	1,101,705
Debt service	-	-	-	6,772,785	-	6,772,785
Encumbrances	2,113,606	6,155,068	3,757,650	-	4,166,567	16,192,891
Subsequent years' expenditures	8,589,892	-	-	-	-	8,589,892
Unreserved, undesignated reported in						
General fund	13,225,805	-	-	-	-	13,225,805
Special revenue funds	-	(6,946,183)	-	-	29,996,629	23,050,446
Capital project funds	-	-	11,770,195	-	9,027,616	20,797,811
Total fund balances	24,890,531	(791,115)	15,527,845	6,772,785	43,331,289	89,731,335
Total liabilities and fund balances	\$ 28,639,944	2,967,820	16,253,753	6,772,785	45,608,974	100,243,276

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
June 30, 2010

	Governmental Activities
Total Fund Balance Governmental Funds	<u>\$ 89,731,335</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Receivables that are not available to pay for current period expenditures and, therefore are deferred in the funds.	965,135
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	221,474,141
Accrued Interest Payable	(189,158)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net affect of long-term debt (\$74,008,580) and other deferred charges \$762,784. The net affect of long-term debt is broken down as follows:	
Net affect of bonds payable	(70,306,048)
Net affect of compensated absences	<u>(3,702,532)</u>
Subtotal	(74,008,580)
Other deferred charges (bond issuance costs)	<u>762,784</u>
	<u>(73,245,796)</u>
Net assets governmental activities	<u><u>\$ 238,735,657</u></u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2010

	General	Inter-Governmental Grants	GRT Revenue Bond Series 2008	Debt Service	Other Governmental Funds	Total
Revenues						
Taxes	\$ 32,181,215	-	-	11,601,405	24,450,184	68,232,804
Intergovernmental	8,411,689	7,489,265	237,319	-	9,362,808	25,501,081
Interest and investment income	211,754	-	102,694	92,641	525,699	932,788
Fees	13,003,172	-	-	-	2,049,431	15,052,603
Sale of assets	45,214	-	-	-	-	45,214
Miscellaneous	521,931	185,000	2,288	-	98,073	807,292
Total revenues	54,374,975	7,674,265	342,301	11,694,046	36,486,195	110,571,782
Expenditures						
Current						
General government	12,812,541	6,222,656	-	-	77,790	19,112,987
Public safety	13,924,720	-	389,591	-	28,176,272	42,490,583
Public works	5,757,324	-	-	-	-	5,757,324
Health and welfare	17,120,062	-	-	-	1,217,879	18,337,941
Culture and recreation	3,641,991	-	-	-	1,112,197	4,754,188
Environmental	-	-	-	-	7,015,661	7,015,661
Capital outlay	1,482,654	3,052,736	3,207,747	-	7,108,500	14,851,637
Bond issuance cost	-	-	-	-	-	-
Debt service	-	-	-	7,655,000	-	7,655,000
Interest expense	-	-	-	3,210,197	-	3,210,197
Total expenditures	54,739,292	9,275,392	3,597,338	10,865,197	44,708,299	123,185,518
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	(364,317)	(1,601,127)	(3,255,037)	828,849	(8,222,104)	(12,613,736)
Other Financing Sources (Uses)						
Bonds issued	-	-	-	-	-	-
Bonds discount	-	-	-	-	-	-
Transfers, in	12,265,067	446,350	-	397,850	11,699,117	24,808,384
Transfers, out	(12,601,007)	(282,314)	-	-	(11,925,063)	(24,808,384)
Payment - refunded bond escrow	-	-	-	-	-	-
Total other financing sources (uses)	(335,940)	164,036	-	397,850	(225,946)	-
Net changes in fund balances	(700,257)	(1,437,091)	(3,255,037)	1,226,699	(8,448,050)	(12,613,736)
Fund balances beginning of year	25,590,788	645,976	18,782,882	5,546,086	51,779,339	102,345,071
Fund balances end of year	\$ 24,890,531	(791,115)	15,527,845	6,772,785	43,331,289	89,731,335

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2010

	Primary Government
	Governmental Activities
Net changes in fund balances total governmental fund	\$ (12,613,736)
Amounts reported for governmental activities in the statement of net assets are different because:	
Governmental funds report capital outlay 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. This is the amount by which capital outlays (\$26,937,212) exceed depreciation (\$9,524,455) and net loss on assets disposed of (\$558,952) in the current period. (The capital outlays include \$8,359,083 in donated assets.)	16,853,805
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which deferred revenue from end of the year (\$965,135) exceeds deferred revenue from beginning of the year (\$602,160).	362,975
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in revenue bonds payable	7,655,000
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	(23,534)
Change in compensated absences	(292,064)
Change in claims and judgements	(14,450)
Change in capital leases	(86,342)
Subtotal	7,305,696
Bond issuance costs	-
Change in accrued interest	30,357
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	(21,368)
	7,288,379
Change in net assets governmental activities	\$ 11,891,423

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
Fiscal Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 31,192,948	30,374,715	32,193,598	1,818,883
Intergovernmental	9,313,136	9,261,500	8,384,040	(877,460)
Investment earnings	621,500	588,500	283,692	(304,808)
Fees	11,591,109	12,886,109	12,930,262	44,153
Sale of Assets	40,000	40,000	45,214	5,214
Miscellaneous	179,000	256,006	377,534	121,528
Total revenues	52,937,693	53,406,830	54,214,340	807,510
Prior year cash appropriated	9,211,909			
Total budgeted revenues	62,149,602			
Expenditures				
General Government				
County Commission	298,676	298,676	280,232	18,444
Administration	1,246,711	1,129,839	1,054,661	75,178
General Government	2,337,392	2,176,892	1,722,721	454,171
Information Technology	1,157,844	1,157,844	1,081,126	76,718
Geographic Information Systems	426,274	425,173	329,187	95,986
Finance	1,104,841	1,104,841	978,865	125,976
County Clerk	567,566	529,620	493,675	35,945
Bureau of Elections	696,614	696,614	514,138	182,476
Property Assessments	1,302,139	1,199,750	1,095,651	104,099
Treasurer	617,683	617,683	602,369	15,314
Probate Judge	47,950	47,950	46,432	1,518
County Attorney	791,520	650,409	534,430	115,979
Human Resources	739,313	739,313	652,752	86,561
Central Purchasing	731,796	678,694	631,650	47,044
Total general government	12,066,319	11,453,298	10,017,889	1,435,409
Public Safety				
Fire Prevention	1,179,305	1,257,587	1,042,812	214,775
Law Enforcement	12,246,682	11,871,173	11,345,897	525,276
Community Development	466,289	466,289	441,336	24,953
Building Inspection	501,896	441,154	376,475	64,679
Emergency Management	446,401	446,401	436,978	9,423
Safety	141,558	141,558	128,229	13,329
Communications Authority - Transfer to	22,121	22,121	22,121	-
Total public safety	15,004,252	14,646,283	13,793,848	852,435
Health and Welfare	1,231,084	1,155,212	1,050,866	104,346
Culture and Recreation	4,074,953	3,959,703	3,638,092	321,611
Appraisals	620,158	620,158	559,994	60,164
County Indigent Fund	9,630,572	8,986,764	7,577,799	1,408,965
Road Fund	9,622,687	9,501,580	7,114,972	2,386,608
Risk Management	2,598,523	2,598,523	1,961,604	636,919
Major Medical Fund	6,952,425	8,754,657	8,698,724	55,933
Total expenditures	61,800,973	61,676,178	54,413,788	7,262,390
Excess (deficiency) of revenues over (under) expenditures	348,629	(8,269,348)	(199,448)	8,069,900
Other financing sources (uses)				
Transfers in	17,481,609	17,684,221	12,265,067	(5,419,154)
Transfers out	(17,830,238)	(18,555,059)	(12,601,007)	5,954,052
Total other financing sources (uses)	(348,629)	(870,838)	(335,940)	534,898
Net change in fund balances	-	(9,140,186)	(535,388)	8,604,798
Fund balances - beginning	25,590,788	25,590,788	25,590,788	-
Fund balances - ending	\$ 25,590,788	16,450,602	25,055,400	8,604,798
Change in FMV investments			(1,859)	
Change in accounts receivable			1,163,083	
Change in prepaid expenses			(153,835)	
Change in accounts payable			(123,671)	
Change in accrued liabilities			(47,998)	
Change in deferred revenue			(1,000,589)	
GAAP fund balance			24,890,531	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State and federal grants	\$ 12,214,687	15,170,205	7,622,405	(7,547,800)
Investment income	-	-	-	-
Miscellaneous	150,000	185,000	185,000	-
Total revenues	<u>12,364,687</u>	<u>15,355,205</u>	<u>7,807,405</u>	<u>(7,547,800)</u>
Prior year cash appropriated	1,031,940			
Total budgeted revenues	<u>13,396,627</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	7,728,550	9,639,756	5,780,658	3,859,098
Capital outlay	5,989,427	6,911,424	2,903,895	4,007,529
Total expenditures	<u>13,717,977</u>	<u>16,551,180</u>	<u>8,684,553</u>	<u>7,866,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(321,350)</u>	<u>(1,195,975)</u>	<u>(877,148)</u>	<u>318,827</u>
Other Financing Sources (Uses)				
Transfers in	321,350	446,350	446,350	-
Transfers out	-	(282,315)	(282,314)	1
Total other financing sources (uses)	<u>321,350</u>	<u>164,035</u>	<u>164,036</u>	<u>1</u>
Net change in fund balances	-	(1,031,940)	(713,112)	318,828
Fund balance, beginning	645,976	645,976	645,976	-
Fund balance, ending	<u>\$ 645,976</u>	<u>(385,964)</u>	<u>(67,136)</u>	<u>318,828</u>
Change in accounts receivable			(133,140)	
Change in accounts payable			<u>(590,839)</u>	
GAAP fund balance			<u>\$ (791,115)</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
Fiscal Year Ended June 30, 2010

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 44,195
Property taxes receivable	<u>2,417,967</u>
Total Assets	<u><u>\$ 2,462,162</u></u>
LIABILITIES	
Due to clerk refunds	\$ 946
Due to other taxing districts	<u>2,461,216</u>
Total Liabilities	<u><u>\$ 2,462,162</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

San Juan County, New Mexico (County) was incorporated in 1887 under the provisions of Chapter 13, Section 1 of the Territory of New Mexico Statutes as shown in Article 4-24-1 of the 1978 New Mexico State Statutes. The County operates under a Commissioner-Manager (CEO) form of government and provides the following services as authorized by its charter: public safety, highways and streets, sanitation, health and social services, recreation, public housing assistance, public improvements, planning, property assessments, tax collection and general administrative services.

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. For the government-wide statements, the County has elected not to apply Financial Accounting Standards Board pronouncements issued after November 30, 1989. The more significant of the government's accounting policies are described below.

As required by GAAP, the financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the financial statements to emphasize it is legally separate from the County.

Depending upon the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Discretely Presented Component Units:

The Consolidated Communications Authority (Authority) is a discretely presented component unit. The Authority was created through a Joint Powers Agreement to operate a consolidated communications center to provide emergency and law enforcement communications for its participants; San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec, and the State of New Mexico Department of Public Safety. The Authority is fiscally dependent on San Juan County. The necessary funds for administrative and operational expenses are provided by a County 3/16th gross receipts tax (58% allocated to the Authority and 42% allocated to ambulance services). The San Juan County Board of Commissioners approves the Authority's annual budget. San Juan County appoints only two of the seven members of the Authority's board of directors.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

The San Juan Water Commission is also reported as a discretely presented component unit. The San Juan Water Commission was created through a Joint Powers Agreement to provide funding for the Animas-La-Plata Water Project, to acquire water rights, protect and utilize existing and future water rights and water resources, and to administer the water for its participants; San Juan County, the City of Farmington, the City of Bloomfield, the City of Aztec, and the San Juan Rural Water Users Association. The San Juan Water Commission is fiscally dependent on San Juan County. The County, per the Joint Powers Agreement, agrees to implement, maintain, and keep in force a mill levy of approximately three mills upon all real and personal property in San Juan County to pay for the construction costs of the Animas-La-Plata Water Project as well as the operating costs of the San Juan Water Commission. The County currently has .5 mills imposed for this purpose. The San Juan County Board of Commissioners approves the San Juan Water Commission's annual budget. San Juan County appoints only one of the five representative members on the San Juan Water Commission.

Both of these discretely presented component units do not issue separate financial statements. Therefore, the fund financial statements for these component units are presented within this comprehensive annual financial report.

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on the primary government, not including fiduciary funds. The component units are presented in separate columns. 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 County had no business-type activities. The primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

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 and include depreciation expense. *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*.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Fund financial statements

Separate fund financial statements are provided for governmental funds and the component units. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following *major governmental funds*:

The *General Fund* is the County's primary operating fund. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

The *Intergovernmental Grants Fund* to account for the operations of various state and federal grants. Funding is provided by state and Federal grants and local governments. Authority for creation of the fund was by County Resolution.

The *Gross Receipts Tax Revenue Bond Series 2008* to account for the capital projects funded by the GRT Revenue Bonds issued in 2008. The projects include the District Court addition project, the new Sheriff's Offices/D.A.'s Offices/Crime Investigative Facility, and the renovation of the old Sheriff's facility. This fund was created by County Resolution.

The *Debt Service Fund* accounts for the dedicated gross receipts taxes, motor vehicle taxes, and gasoline taxes which are pledged revenues for payments of bond principal and interest. To account for required bond reserve funds.

Fiduciary statements

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support San Juan County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. San Juan County has the following types of agency funds to account for revenues billed and collected or property taxes levied and collected by the County on behalf of the following:

- Conservancy and Irrigation Funds for conservancies, irrigation and water districts revenues.
- Municipalities Funds for the municipalities of Aztec, Bloomfield, and Farmington for property taxes.
- State Funds for payments to the State of New Mexico.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

- School Funds for various County school districts and San Juan College for property taxes and oil and gas production and equipment taxes amongst other revenues.
- Suspense Funds for the collection and distribution of current and delinquent property taxes, taxes paid under protest, and in advance as required by bases involving mobile homes, and overpayments and underpayment of taxes.
- Clerk's Refunds for excess collections from the Clerk's Office due to customers.

Measurement focus, Basis of accounting

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds have no *measurement focus*.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The modified accrual basis of accounting is followed by the governmental fund types for financial statement purposes. Under the modified accrual basis of accounting, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period (amounts collected within 60 days after year-end).

Revenue recognition for the various sources is as follows:

- The County recognizes property taxes as revenue on a accrual basis in the year in which they are first billed. The County has determined that recognizing revenues when the property taxes are levied is not feasible as the amounts have not been determined at the time the financial statements are prepared.
- The County recognizes oil and gas taxes as revenue when received by the County. These taxes are not recognized on a full accrual basis in the entity-wide financial statements since reasonable estimates of the total receivable and amount uncollectible are not available.
- The County recognizes gross receipts tax distributions and franchise taxes on the modified accrual basis using a 60-day time period subsequent to year-end. Gross receipts are collected by the State of New Mexico and distributed to the County on a monthly basis 30 days after collection. These taxes are not recognized on a

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

- full accrual basis in the entity-wide financial statements since reasonable estimates of the total receivable and amount uncollectible are not available.
- The County recognizes grant receivables when the eligibility requirements have been met. Generally, this is when the costs are incurred.

Expenditures are recorded as liabilities when they are incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In a subsequent period when both revenue recognition criteria methods are met or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government’s risk management and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are recorded.

Encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used for purchase orders, contracts and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, as an extension of formal budgetary integration. Encumbrances outstanding at year-end are reported as reservations of fund balances in governmental funds and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Equity in Pooled Cash and Investments. Equity in pooled cash and investments includes amounts in demand deposit accounts, certificates of deposit and investments. Except for the investments for the San Juan Water Commission’s Animas-La Plata construction project funds, substantially all cash resources are combined and excess amounts are invested. Interest earned is allocated to various funds (required by law and by the County Commission) based on the average of the funds’ month end balances. Investments for the San Juan Water Commission Animas-La Plata project consist of government-backed securities.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Investments are stated at fair value that is determined using selected bases. Investments with managed funds are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Due From Other Governments. Intergovernmental receivables include amounts due from grantors for grants for specific programs and capital projects. Program grants and capital grants are recorded as receivables and revenues at the time reimbursement project costs are incurred. Revenues received in advance of project costs being incurred are deferred.

Receivables and Payables. Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (i.e., the current portion of interfund loans) or “advances to/from other fund” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” The County only has due to/from other funds at year-end.

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

Property taxes are levied as of January 1 on property values assessed on the same date. The tax levy is payable in two installments, November 10 and April 10. The property taxes are considered delinquent and subject to lien, penalty and interest, 30 days after the date on which they are due.

Gross receipts taxes are collected by the State of New Mexico and distributed to the County on a monthly basis thirty days after collection. Franchise taxes are levied on gross sales and remitted quarterly to the County. The County recognizes gross receipts tax distributions and franchise taxes on the modified accrual basis using a 60-day time period subsequent to year-end. These taxes are not recognized on a full accrual basis in the entity-wide financial statements as reasonable estimates of the total receivable and amount uncollectible are not available.

The County has reviewed its customer base for concentrations of credit risk and has determined that no individual customer or group of customers engaged in similar activities represent a material concentration of credit risk to the County.

Inventories. Inventories are valued at cost (first-in, first-out), which approximates market. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Reported inventories are equally offset by a fund balance reserve, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Prepaid Items. Payments made to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items. San Juan County follows the consumption method of accounting for prepaid items.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities columns in the government-wide financial statements.

Capital assets are defined by the County 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. 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 are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. All infrastructure has been capitalized. Software is included as part of machinery and equipment.

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

Improvements other than buildings	10 - 50 years
Buildings and structures	10 - 45 years
Machinery and equipment	5 - 30 years
Furniture and fixtures	5 - 30 years
Infrastructure	5 - 50 years

Bond Discounts and Issuance Costs. In governmental fund types, bond issuance costs and any premiums or discounts are recognized when the bonds are issued. In the entity-wide financial statements, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable, whereas issuance costs are recorded as deferred charges. The County did not apply this policy to debt issued before July 1, 2003.

Compensated Absences. 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. Compensated absences are reported in governmental funds only if they have matured. In the entity-wide statements vested or accumulated vacation is recorded as an expense and liability as the benefits accrue to employees.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Long-Term Obligations. Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. In the entity-wide financial statements long-term liabilities were included.

Fund Equity. Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Net Assets. In the government-wide financial statements, net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Interfund Transactions. Inter-fund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

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

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. LEGAL COMPLIANCE - BUDGETS

Budgets. The County Commission is authorized to transfer budgeted amounts between detail line items within a department within any fund. However, the State of New Mexico, Department of Finance and Administration, Local Government Division must approve any revisions that alter the total expenditures of any fund.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

Expenditures of the County may not legally exceed appropriations at the level at which the budget is adopted, that is, expenditures in each fund may not exceed the budgeted appropriation for that fund.

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. In April or May the County Executive Officer submits to the Commission a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. The budget is prepared by fund, department and function.
2. In late June, after there has been an opportunity for public comment, the County Commission adopts the budget as finalized.
3. By the end of July the Local Government Division of the State Department of Finance and Administration approves the final budget.
4. After the budget is adopted any supplemental appropriations must be approved by the County Commission.

Encumbrance accounting is employed by the County. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are carried forward to the new fiscal year and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

Budgets are adopted on a cash basis, which is not consistent with accounting principles generally accepted in the United States of America; therefore a budget/GAAP reconciliation is required.

The San Juan County Commission approves the budgets for both discretely presented component units. The budgets for the San Juan Water Commission and the Communications Authority are included in County's budget and sent to the Department of Finance and Administration for approval.

NOTE 3. POOLED CASH AND INVESTMENTS

The County follows the practice of pooling cash and equivalents of all funds, which include both discretely presented component units, except for restricted or dedicated funds. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity in pooled cash and investments.

Pooled cash and investments held by the County, including both component units, consists of cash on deposit with financial institutions and certificates of deposit. Deposits are secured by both Federal depository insurance and collateral pledged in the County's name. Under New Mexico law, all deposits with financial institutions must be

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

collateralized in an amount not less than 50% (102% for overnight deposits) of the uninsured balance. Market values of all cash and deposits approximate the cost of those assets.

Depository Accounts

Insured	\$ 1,500,803
Collateral held by pledging bank's trust department not in the County's name	55,519,759
Uninsured and uncollateralized	<u>20,309,789</u>
Total deposits	<u>\$77,330,351</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of June 30, 2010, \$75,829,548 of the County's bank balance of \$77,330,351 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$20,309,789
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>55,519,759</u>
Total	<u>\$75,829,548</u>

State Statute Section 6-10-10(f), NMSA 1978 authorized the County Treasurer to invest in United States Treasury certificates, United States Treasury bonds or negotiable securities of the United States. The Section also authorizes investments in bonds or negotiable securities of the State of New Mexico or of any county, municipality or school district with the consent of the County Commission. Effective July 1, 1994, State statutes authorized the County to enter into yield maintenance repurchase agreements (overnight deposits). The County's investment policy requires all investment securities other than local financial institution CDs to be held in third-party safekeeping by an acceptable institution.

Interest Rate Risk. The County's investment policy requires investment maturities to be scheduled to meet projected cash flow. The policy requires the County to commit investment maturities as follows: (1) At least 50% under two years and (2) No more than 50% in excess of two, but not more than four years, except for special funds whose expenditures will not be made in four years.

Concentration Credit Risk. The County's investment policy currently does not specify a limit on investments to any one issuer. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) is 10.30% of the investment portfolio. The additional concentration in the FHLB is not considered an additional risk based on the fact that the FHLB investments purchased have the highest credit rating.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

	Weighted Average Maturity Years	Bank/Cost Amount	Carrying Amount
Cash deposits	-	22,580,351	18,405,962
Certificates of deposit	.31	54,750,000	54,750,000
Total deposits	.31	77,330,351	73,155,962
Money Market Fund	-	43,588	43,587
Bank of Albuquerque	-	259,938	259,938
GNMAs	19.46	7,084,857	7,082,961
Federal Home Loan Bank	7.18	9,445,257	9,446,154
FNMA	11.28	1,700,000	1,700,000
Total investments	37.92	18,533,640	18,532,640
Cash and investments			91,688,602
Cash on hand			670
			<u>\$ 91,689,272</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 84,293,787
Cash in agency funds	44,195
Cash in Communications Authority	7,245,926
Cash in San Juan Water Commission	<u>105,364</u>
	<u>\$ 91,689,272</u>

The Federal Home Loan Bank has a credit rating of Aaa with Moody's and AAA with Standard and Poors. The Federal National Mortgage Association (FNMA) has a credit rating of Aaa with Moody's and AAA with Standard and Poors. These are the highest possible ratings and are considered very secure. The obligators capacity to meet financial commitments is extremely strong.

San Juan County Water Commission funds separately invested for the Animas – La Plata Project are detailed below as follows:

	Years to Maturity	Bank/Cost Amount
Money Market Fund, Merrill Lynch, Class 3	-	<u>\$ 43,588</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 4. PROPERTY TAXES

Property taxes are levied and collected by the County. The County recognizes property taxes as revenue on the modified accrual basis. Oil and gas taxes are recognized as revenue when received by the County.

The County bills property taxes on November 1 of each year on the assessed valuation of property located in the County as of the preceding January 1. Taxes are due and payable in two equal installments on November 10 and April 10 following the levy and become delinquent and subject to lien after December 10 and May 10.

Based on history, management has determined that an allowance for property taxes is not necessary. The following is the schedule of property taxes receivable in the agency fund:

Due to Other Agencies	<u>\$ 2,417,967</u>
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NOTE 5. ACCOUNTS RECEIVABLE

Accounts receivable, and related allowances, are made up of the following:

	Gross	Allowance	Net
Taxes			
Gross receipts taxes	\$ 5,608,926	-	5,608,926
Property taxes	1,084,447	-	1,084,447
Other taxes	407,696	-	407,696
Subtotal	7,101,069		7,101,069
Intergovernmental			
Grants	3,513,248	-	3,513,248
Services	1,063,698	-	1,063,698
Subtotal	4,576,946		4,576,946
Interest	195,341	-	195,341
Other	540,972	-	540,972
Total	\$ 12,414,328	-	12,414,328

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 30, 2009	Additions	Reclasses/ Deletions	Balance June 30, 2010
Capital assets, not depreciated				
Land	\$ 5,812,373	2,189,894	-	8,002,267
Right of way	36,054,577	2,121,393	245,690	37,930,280
Construction in progress	22,612,953	11,110,274	19,494,622	14,228,605
Total, not depreciated	<u>\$ 64,479,903</u>	<u>15,421,561</u>	<u>19,740,312</u>	<u>60,161,152</u>
Capital assets, depreciated				
Buildings	\$ 110,907,982	6,519,896	-	117,427,878
Improvements	21,022,914	17,729,019	(1,872,533)	40,624,466
Machinery and equipment	48,156,085	3,576,767	3,027,110	48,705,742
Infrastructure	63,687,532	3,184,591	156,809	66,715,314
Total depreciated	<u>243,774,513</u>	<u>31,010,273</u>	<u>1,311,386</u>	<u>273,473,400</u>
Accumulated depreciation for				
Buildings	\$ 35,991,770	3,838,081	-	39,829,851
Improvements	4,239,871	840,274	(1,912,533)	6,992,678
Machinery and equipment	30,239,873	3,401,891	2,814,778	30,826,986
Infrastructure	33,162,566	1,444,209	95,879	34,510,896
Total accumulated depreciation	<u>103,634,080</u>	<u>9,524,455</u>	<u>998,124</u>	<u>112,160,411</u>
Total capital assets, depreciated net	<u>\$ 140,140,433</u>	<u>21,485,818</u>	<u>313,262</u>	<u>161,312,989</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 794,246
Public Safety	3,778,175
Public Works	2,063,532
Health and Welfare	1,856,755
Culture and recreation	<u>1,031,747</u>
Total depreciation expense	<u>\$ 9,524,455</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 6. CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units:

<u>Consolidated Communications Authority</u>	Balance <u>June 30, 2009</u>	Additions	Adjustments/ Deletions	Balance <u>June 30, 2010</u>
Capital assets, not depreciated				
Construction in progress	\$ 1,113,505		1,113,505	-
Capital assets, depreciated				
Buildings	\$ 590,894	770,093	-	1,360,987
Improvements	178,695	-	-	178,695
Machinery and equipment	1,940,921	7,354	240,323	1,707,952
Total depreciated	<u>2,710,510</u>	<u>777,447</u>	<u>240,323</u>	<u>3,247,634</u>
Accumulated depreciation for				
Buildings	\$ 341,817	23,636	-	365,453
Improvements	32,546	7,148	-	39,694
Machinery and equipment	1,230,581	153,978	238,274	1,146,285
Total accumulated depreciation	<u>1,604,944</u>	<u>184,762</u>	<u>238,274</u>	<u>1,551,432</u>
Total capital assets, depreciated net	<u>\$ 1,105,566</u>	<u>592,685</u>	<u>2,049</u>	<u>1,696,202</u>

Depreciation expense was charged to functions/programs of the Consolidated Communications Authority as follows:

Public Safety \$ 184,762

<u>San Juan Water Commission</u>	Balance <u>June 30, 2009</u>	Additions	Deletions	Balance <u>June 30, 2010</u>
Capital assets, depreciated				
Machinery and equipment	\$ 117,623	8,910	37,257	89,276
Accumulated depreciation for				
Machinery and equipment	<u>\$ 87,215</u>	<u>6,714</u>	<u>33,779</u>	<u>60,150</u>
Total capital assets, depreciated net	<u>\$ 30,408</u>	<u>2,196</u>	<u>3,478</u>	<u>29,126</u>

Depreciation expense was charged to functions/programs of the San Juan Water Commission as follows:

Environmental \$ 6,714

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 7. LONG-TERM OBLIGATIONS

In FY10, San Juan County relinquished ownership of voting machines previously reported under capital lease agreements. The County had purchased voting machines under capital lease agreements totaling \$187,500, \$62,700, and \$68,400, during the fiscal year ended June 30, 2004, 1998, and 1997, respectively, which were included in capital assets. The County purchased the voting machines from the State Board of Finance, State of New Mexico (Board). The Board did not charge interest on the capital lease agreements.

The State Legislature passed House Bill 387, which was signed by the Governor in April, 2009, allowing the renegotiation of the lease-purchase contract between the County and the State Board of Finance. HB 387 states that no additional payments shall be due from the County upon transfer of ownership of the electronic voting machines to the State Board of Finance and the contract shall be terminated. The County Commission approved Resolution #08-09-56 on June 16, 2009 allowing the renegotiation of the lease agreement. The Amendment to Lease Purchase Agreement #212-35 and #212-63 was signed by all parties on September 3, 2009. The signing of this agreement relinquished ownership of the voting machines from San Juan County to the State Board of Finance. Thus, the County removed the voting machines from capital assets and the County is no longer liable for the minimum lease payments in the amount of \$162,540.

In March, 2010, San Juan County acquired the Riverview Golf Course from Central Consolidated School District No. 22. Along with the acquisition of the Golf Course, San Juan County also entered into a Transfer and Assumption Agreement with Textron Financial (Agreement Number 1028222) for the capital lease of 72 golf carts. The total principal balance assumed for the golf carts through Textron was \$266,166.

The following is a schedule of the future minimum lease payments under this capital lease agreements, and the present value of the net minimum lease payments at June 30, 2010:

<u>Fiscal Year</u>	<u>Golf Carts</u>
2011	\$ 67,565
2012	67,565
2013	67,565
2014	<u>78,552</u>
Total	281,247
Amount representing interest	<u>32,365</u>
Present value of minimum lease payments	<u>\$ 248,882</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Revenue Bonds. The County has issued bonds where the County pledges gross receipts tax or gasoline/motor vehicle tax revenue to pay debt service.

Revenue bonds outstanding as of June 30, 2010 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>GRT Revenue Bonds - 1st 1/8% Pledge</u>			<u>Adult/Juvenile Facilities,</u>
GRT Revenue Bond Series 1997	5.10-5.15%	625,000	<u>Administration/ Sheriff</u>
GRT Revenue Bond Senior Series 2001A	4.75%	545,000	<u>Buildings, DA 's Office,</u>
GRT Revenue Bond Series 2008	3.00-4.375%	17,095,000	<u>Crime Investigative</u>
<u>GRT Revenue Bonds - 3rd 1/8% Pledge</u>			<u>Facility</u>
GRT Revenue Bond Senior Series 2001B	4.75%	435,000	
<u>GRT Revenue Bonds - 1st & 3rd 1/8% Combined Pledge</u>			
GRT Revenue Bond Series 2005	3.50-5.00%	26,235,000	
<u>Local Hospital 1/8% GRT Pledge</u>			<u>Hospital Expansion</u>
GRT Revenue Bond Series 2004 Hospital	3.25-4.00%	13,070,000	<u>Project</u>
<u>Gas Tax & Motor Vehicle Fees Pledge</u>			<u>Road Projects</u>
Gasoline Tax/Motor Vehicle Fees Series 2002	4.40-5.25%	5,495,000	
Gasoline Tax/Motor Vehicle Fees Series 2004	4.00-5.00%	5,415,000	
Total		\$ 68,915,000	

Gross Receipts Tax. The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%. The county's current rate as of June 30, 2010 is 1.1875%.

Gasoline Tax and Motor Vehicle Tax. A tax on gasoline received in New Mexico is imposed at a rate of seventeen cents per gallon, imposed on registered distributors of gasoline in New Mexico and at the time the gasoline is received by a registered distributor. A tax on special fuels sold in New Mexico for use in any motor vehicle is imposed as a toll for the use of highways at a rate of eighteen cents per gallon, imposed at the time of sale to the user by the dealer of special fuels.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2010, the County was in compliance with all significant limitations and restrictions.

Revenue bond debt service requirements to maturity for all revenue bonds for June 30 are as follows:

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$	5,910,000	2,969,687	8,879,687
2012		6,030,000	2,718,694	8,748,694
2013		4,955,000	2,464,883	7,419,883
2014		5,160,000	2,272,783	7,432,783
2015		5,355,000	2,051,433	7,406,433
2016-2020		18,435,000	7,593,347	26,028,347
2021-2025		17,645,000	3,615,771	21,260,771
2026-2027		5,425,000	327,444	5,752,444
Total	\$	68,915,000	24,014,042	92,929,042

Defeased Debt. The County has the following amounts of outstanding defeased debt in escrow accounts:

<u>Bond</u>	<u>06/30/09</u> <u>Principal</u> <u>Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>06/30/10</u> <u>Principal</u> <u>Outstanding</u>
Senior Series 2001A-GRT	\$ 380,000	-	-	380,000
Subordinate Series 2001A-GRT	7,500,000	-	-	7,500,000
Senior Series 2001B-GRT	5,920,000	-	-	5,920,000
Subordinate Series 2001B-GRT	5,845,000	-	-	5,845,000
Series 2000-GRT	2,790,000	-	2,790,000	-
Subordinate Series 2001B-GRT	605,000	-	200,000	405,000
Senior Series 2001A-GRT	145,000	-	-	145,000
Total	\$23,185,000	-	2,990,000	20,195,000

On March 13, 2008, the County issued \$17,450,000 in bonds at an all inclusive cost of 4.28% and a final maturity in 2027. The new debt was issued at a discount of \$11,009 and after paying issuance costs of \$405,999 the net proceeds were \$17,032,992. The net proceeds from the issuance of the new debt will be used for the design, construction, renovation, materials and geotechnical testing of the District Court Addition Project (\$4.5 million), the Sheriff's Office/D.A.'s Offices/and Crime Investigative Facility (\$11 million), and the remaining bond proceeds will be used for the renovation of the old Sheriff's Office to allow for the expansion of County administrative offices. The anticipated completion date for the District Court Addition Project is December, 2011 and the anticipated completion date of the Sheriff's Office/D.A.'s Offices/Crime

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Investigative Facility is July, 2013. The Subordinate Gross Receipts Tax Revenue Bonds, Series 2008 are rated Aaa from Moody's and AAA from Standard & Poor's.

Extraordinary Mandatory Redemption. Beginning on November 25, 2008, after the monthly debt service transfers and regular principal and interest payments are made, any excess revenues from the Hospital Gross Receipts Tax will be wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds are used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY10, an additional \$1,855,000 in principal was redeemed through the Mandatory Redemption Fund.

Animas-La Plata Project Agreement. The San Juan Water Commission (the SJWC) entered into an agreement with the La Plata Conservancy District (the District) in December, 2008 concerning the construction and operating costs of the Animas-La Plata Project (the Project). The Project allocated water to certain entities and established payment obligations to the Federal Government for each entity to which Project water is allocated. Project construction costs for the District's portion were estimated at approximately \$4.9 million. Due to the fact that the La Plata Conservancy District has a limited resource/revenue base, the San Juan Water Commission agreed to advance the District's capital and operation, maintenance, and replacement (OM&R) costs for payment to the Federal Government in order to secure the Project water until contracts have been executed for water allocation through third party water supply contracts. When all Project waters have been contracted for use and the District receives revenue from the associated contracts, the District will then repay the SJWC all costs advanced including interest at 2% per year. The District has filed an application with the New Mexico Water Trust Board to help pay the required obligation to the Federal Government for Project construction costs. The New Mexico Water Trust Board requires a 10-20% "hard" local-match contribution. This match is covered by the advance from the San Juan Water Commission.

An additional agreement was entered into between San Juan County (the County) and the San Juan Water Commission (the SJWC) in February, 2010. The County agrees to process payments at the request of the SJWC to the United States Bureau of Reclamation for the La Plata Conservancy District's capital costs for the Project from the Water Reserve Fund. The County also agrees to pay OM&R charges for the Project. When revenues are received from the District's lease or sale of the Project water, the revenue will first be paid to SJWC for OM&R charges, then 10% of the gross revenues will be paid to SJWC for overhead expenses and administration costs, and finally, any remaining revenue shall be split 50-50 between the SJWC and the District until the District has repaid all Project capital costs. The payments received from the District shall be credited to the County's Water Reserve Fund. In FY10, a transfer was made from the Water Reserve Fund to the San Juan Water Commission Fund for \$2.6 million. The SJWC remitted the transferred funds to the Bureau of Reclamation on behalf of the La Plata Conservancy District for the Animas-La Plata Project.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

The loan for the Animas-La Plata Project is collectible through an estimated 50 year period. Based on the terms of the agreements discussed in the preceding paragraphs, the loan is required to be paid back only upon receipt of collections from the lease or sale of Project water. Due to the extended collection period and the uncertain pledged revenue source, the loan is accounted for as an expenditure in both the Water Reserve Fund and the San Juan Water Commission Fund. No Due To / Due From is recorded for the transaction and is not required for the loan transfer based on the agreement terms and the uncertainty of collection.

Changes in Long-Term Liabilities: During the year ended June 30, 2010, the following changes occurred in liabilities reported in the general long-term debt account group:

<u>Primary Government:</u>	Balance <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2010</u>	<u>Due Within One Year</u>
Revenue bonds payable	\$ 76,570,000	-	(7,655,000)	68,915,000	5,910,000
Deferred bond premium	1,140,469	-	(67,086)	1,073,383	-
Deferred amount on refunding	(141,201)	-	23,534	(117,667)	-
Compensated absences	3,410,468	2,774,350	(2,482,286)	3,702,532	3,702,532
Capital leases	162,540	266,166	(179,824)	248,882	53,988
Claims and judgments	172,000	215,403	(200,953)	186,450	186,450
Total	\$ 81,314,276	3,255,919	(10,561,615)	74,008,580	9,852,970

Revenue bonds payable are paid out of the Debt Service Fund. All other liabilities are paid primarily out of the General Fund. In the past, the General Fund was generally used to liquidate compensated absences, capital leases, and claims and judgments.

Discretely Presented Component Units:

Consolidated Communications Authority

Compensated absences	<u>\$ 134,864</u>	<u>177,208</u>	<u>(170,903)</u>	<u>141,169</u>	<u>141,169</u>
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San Juan Water Commission

Compensated absences	<u>\$ 47,669</u>	<u>39,986</u>	<u>(20,239)</u>	<u>67,416</u>	<u>67,416</u>
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 8. INTERFUND ACTIVITY

The following is a schedule of due to and due from:

Due to General Fund	\$ 2,433,456
Due from Intergovernmental Fund	(2,433,456)

Interfund transfers for the year ended June 30, 2010 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 3,925,141
Solid Waste Fund	1,268,212
Road Fund	3,996,791
National High School Finals Rodeo Fund	125,025
Golf Course Fund	150,000
DWI Fund	195,610
Risk Management Fund	2,190,228
Capital Replacement Fund	<u>750,000</u>
Total transfers from General Fund	12,601,007
Transfer from Ambulance Fund to	
General Fund	79,726
Transfer from Hospital-GRT Fund to	
Debt Service Fund	397,850
Transfers from Intergovernmental Grants Fund to	
Capital Replacement Fund	153,209
Capital Replacement Reserve	<u>129,105</u>
Total transfers from Intergovernmental Grants Fund	282,314
Transfers from Health Care Fund to	
General Fund	157,062
County Indigent Fund	3,880,766
DWI Fund	<u>739,380</u>
Total transfers from Health Care Fund	4,777,208
Transfer from Fire Excise Fund to	
General Fund	439,267
Transfers from DWI Fund to	
Capital Replacement Fund	287,203
Transfer from GRT-Communications/EMS Fund to	
Ambulance Fund	2,780,936

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Water Reserve Fund to General Fund	58,002
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,387,225
Transfers from Capital Replacement Reserve Fund to Intergovernmental Grants Fund	321,350
Golf Course Fund	104,016
Capital Replacement Fund	<u>776,680</u>
Total transfers from Capital Replacement Reserve Fund	1,202,046
Transfers from Road Construction Fund to Capital Replacement Fund	314,600
Road Fund	76,000
Intergovernmental Grants Fund	<u>125,000</u>
Total transfers from Road Construction Fund	515,600
Total Transfers	<u>\$24,808,384</u>

The above due and due from balances and transfers were made as a result of the County utilizing pooled cash and related expenses being made in one fund and paid from another. In addition, some revenues, such as gross receipts taxes, are recognized in one fund and transferred to other funds to pay for expenditures. For example, the Communications/EMS gross receipts tax revenue is reported within the Communications/EMS Fund. The total monthly revenue is then transferred to the two separate Special Revenue Funds based on a formula and specific purpose for expenditures in the Communications Authority Fund or the Ambulance Fund.

Transfers to the component units for the year ended June 30, 2010 consisted of the following:

Transfers from Communications Authority to General Fund	\$ 699,707
Transfers from San Juan Water Commission to General Fund	103,013
Transfers from Water Reserve Fund to San Juan Water Commission	3,809,953
Transfers from General Fund to Communications Authority Capital	22,121

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from GRT-Communications/EMS Fund to
Communications Authority \$ 3,840,340

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; and natural disasters for which the County carries commercial insurance. The County has established a limited risk management program for workers' compensation and health insurance. Premiums for health insurance are paid into the general fund by all other funds and are available to pay claims, claim reserves and administrative costs of the health insurance program. Workers' compensation risk management program is included in the general fund.

As of July 1, 2008, San Juan County began participating in the New Mexico Association of Counties (NMAC) Workers' Compensation Fund. The County is no longer self-insured for workers' compensation. Premiums are paid to the NMAC Workers' Compensation Fund and insurance coverage is provided through NMAC. The premium for July 1, 2009 through June 30, 2010 was \$668,439.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of a "stop-loss" amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Changes in the balances of claims liabilities during the past three years at June 30 are as follows:

	<u>2008</u>	<u>2009</u>	<u>2010</u>
Unpaid claims, beginning	\$ 830,834	496,288	638,645
Incurred claims and changes in estimates	4,759,745	7,353,526	8,745,817
Claims payments	<u>(5,094,291)</u>	<u>(7,211,169)</u>	(8,794,333)
Unpaid claims, ending	<u>\$ 496,288</u>	<u>638,645</u>	590,129

NOTE 10. COMMITMENTS AND CONTINGENCIES

Contingencies: The County has entered into an agreement with the United States Department of Interior, the State of Colorado, the State of New Mexico and certain political subdivisions for the cost-sharing and financing of the Animas-La Plata Water project. The project includes the construction of reservoirs, pumping and distribution lines and storage facilities to protect and utilize the future municipal and industrial water resources of the cities, county and other public agencies. The County's share of costs is

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

approximately \$8 million. The County executed a joint powers agreement with the local municipalities and ten domestic water users associations agreeing to pay \$12.8 million during construction of the Animas-La Plata Water Project. A non-binding referendum to incur this debt was submitted to and approved by voters in the County in early 1990.

Lee Acres Landfill: The Environmental Protection Agency (EPA) of the federal government had previously notified the County that the EPA named the County a “Potentially Responsible Party.” The EPA, the Bureau of Land Management and the New Mexico Environment Department (NMED) may seek to recover an estimated \$8.1 million in costs to clean up a hazardous materials spill at the Lee Acres landfill. In September, 2004 a proposed plan based on a Remedial Investigation and Feasibility Study was approved by the EPA and the NMED. The remediation project consisted of 1. Construction completion and capping of landfill soils to prevent leachate using a capillary barrier conceptual design provided by the Department of Energy’s Sandia National Laboratory. 2. Continued monitoring of groundwater monitoring wells. 3. Realignment of County Road 5569 and placement of a fence barrier isolating the road from the Lee Acres Landfill and the capped areas. The County has completed the remediation project and in September, 2005 received an Interim Remedial Action Report for the Lee Acres Landfill prepared by the Department of the Interior, Bureau of Land Management Farmington office. The cost of monitoring is not included in these financial statements. The interim report states that “This project has demonstrated a very successful deployment of a Superfund Closure.”

The first five-year review of the Lee Acres Landfill Superfund Site was completed in June of 2009. This site is on the National Priorities List (NPL – EPA ID# NMD980750020). The remedy actions selected in the June 2004, Record of Decision (ROD) included the construction of a landfill cover, water run-on and run-off controls, institutional controls, and monitored natural attenuation of ground water. The remedy actions resulted in landfill contaminants remaining onsite above levels that would allow for unlimited use and unrestricted exposure. The ROD required a statutory review no less often than each five years after the initiation of the remedial action as defined in the Work Plan to ensure that the remedy is, or will be, protective of human health and the environment. The results of this first five-year review indicate that the remedy actions completed at the site are protective of human health and the environment. The initial construction of the landfill cap and follow-up actions performed appear to be functioning as designed. The site has been maintained sufficiently to protect the landfill cover that has been constructed over the remaining waste. No deficiencies were noted that currently impact the protectiveness of the remedial actions. Monitoring will continue until the Department of the Interior issues a final report.

Litigation: The County is a defendant in various lawsuits. Although the outcome of the extent of loss of these lawsuits is not presently determinable, in the opinion of the County’s legal counsel, any loss as a result of the resolution of these matters is covered

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

by insurance and will not have a material adverse effect on the financial condition of the County.

Grant Compliance: The County receives financial assistance from federal and state sources in the form of grants and entitlements. The disbursements of the funds received are generally limited to specific compliance requirements as specified in the grant agreement. During the period under audit, the County also had their grants audited under the audit requirements of the Office of Management and Budget Circular A-133. The federal agencies reserve the right to review the scope of the audit and conduct a follow-up review if deemed necessary. Any disallowed claims resulting from such audits could become a liability of the General Fund or any other applicable County fund. The County, however, believes that liabilities resulting from disallowed claims, if any, will not have a material effect on the County's financial position.

NOTE 11. PENSION PLAN – Public Employees Retirement Association

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, PO Box 2123, Santa Fe, New Mexico 87504-2123. The report is also available on PERA's website at www.pera.state.nm.us.

Retirement Eligibility: Eligibility for receiving the monthly benefits of up to a maximum of 75% of the final average salary (80% maximum for Sheriff and Fire) which is based on 2.5% of their final average monthly salary for the thirty-six consecutive months of credited service producing the largest average (3.5% for Sheriff and fire) multiplied by the years of service is as follows:

- Any age with 25 or more years of credited service; or
- Age 60 or older with 20 or more years of credited service; or
- Age 61 or older with 17 or more years of credited service; or
- Age 62 or older with 14 or more years of credited service; or
- Age 63 or older with 11 or more years of credited service; or
- Age 64 or older with 8 or more years of credited service; or
- Age 65 or older with 5 or more years of credited service.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 11. PENSION PLAN – Public Employees Retirement Association
(CONTINUED)**

The Sheriff, Undersheriff, Sheriff’s Deputies, Fire Chief, and Deputy Fire Chief are eligible for retirement at any age after 20 years of service. Benefits vest after 5 years of credited service.

Funding Policy: Plan members are required to contribute 9.15%, 16.20%, or 16.30% of their gross salary depending upon which plan they fall under. The County is required to contribute 9.15%, 21.25%, or 18.50% of the gross covered salary depending on the plan. Contributions to this pension plan as of June 30, 2010, are equal to percentages of annual salaries for each covered plan as follows:

	<u>County Contributions</u>	<u>Employee Contributions</u>	<u>Total</u>
Sheriff & Deputies-Municipal Police Plan 5	18.50%	16.30%	34.80%
Fire Chief & Deputy-Municipal Fire Plan 5	21.25	16.20	37.45
General – Municipal Plan 2	9.15	9.15	18.30

The contribution requirements of plan members and the County are established in State statute 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 fiscal year ended June 30, 2010 were \$6,096,111, which consisted of \$3,206,697 from the County and \$2,889,414 from employees; representing 11.76% and 10.60% of covered payroll, respectively. The Communications Authority contributions made for the year ended June 30, 2010 were \$306,595, which consisted of \$155,485 from the Authority and \$151,110 from employees; representing 9.42% and 9.15% of covered payroll, respectively. Beginning in FY2008, the San Juan Water Commission began to participate in PERA. The San Juan Water Commission contributions made for the year ended June 30, 2010 were \$42,556, which consisted of \$21,278 from the Water Commission and \$21,278 from employees; representing 9.15% and 9.15% of covered payroll, respectively. The following table represents contributions to PERA for the fiscal years ending June 30, 2010, 2009, and 2008 for San Juan County, Communications Authority, and San Juan Water Commission. The required contributions for each fiscal year were met accordingly.

	<u>San Juan County Annual Contributions</u>	<u>Communications Authority Annual Contributions</u>	<u>San Juan Water Commission Annual Contributions</u>	<u>Percentage Contributions</u>
2008	5,733,300	299,538	18,350	100%
2009	6,221,824	320,996	38,434	100
2010	6,096,111	306,595	42,556	100

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 11. PENSION PLAN – Public Employees Retirement Association
(CONTINUED)**

If a member's employment is terminated before the member is eligible for any other benefits under PERA, the member may receive a refund of the member's contribution and interest accrued based on rates established biannually by the retirement board.

Trend Information: Information pertaining to the actuarially computed present value of vested accumulated plan benefits and nonvested accumulated plan benefits, the plan's net assets available for benefits and the assumed rate of return used in computing the present value, and ten-year historical trend information presenting PERA's progress in accumulating sufficient assets to pay for benefits when due is not available by individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately-issued financial report of PERA.

NOTE 12. POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan

Plan Description: San Juan 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; or (4) former governing authority members who served at least four years.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 12. POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan
(CONTINUED)**

premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of \$5.00 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.

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. The statute requires each participating employer to contribute 1.3% of each participating employee's annual salary; each participating employee is required to contribute .65% of their salary. Employers joining the program after 1/1/98 are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

The RHCA plan is financed on a pay-as-you-go basis. The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the contributions can be changed by the New Mexico State Legislature.

For the fiscal year ended June 30, 2010, San Juan County remitted \$383,180 in employer contributions and \$191,589 in employee contributions to the Retiree Health Care Authority. The Communications Authority remitted \$22,857 in employer contributions and \$11,429 in employee contributions to the Retiree Health Care Authority.

On October 1, 2008 the San Juan Water Commission passed Resolution #2008-3 approving participation in the Retiree Health Care Plan. According to Section 2.81.8.10 of the Retiree Health Care Act the SJWC was required to pay six months of appropriate employer/employee contributions before being eligible for participation. The buy in amount paid for January, 2009 through June, 2009 was \$13,030. Beginning in July, 2009 the SJWC (employer) and the employees began contributing to the RHCA plan at the required percentages of 1.3% and .65% respectively. The San Juan Water Commission remitted \$3,184 in employer contributions and \$1,592 in employee contributions to the Retiree Health Care Authority.

The table below represents San Juan County, Communications Authority, and San Juan Water Commission contributions to the RHCA for the years ended June 30, 2010, 2009, and 2008. The required contributions for each year were met accordingly.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

**NOTE 12. POST-EMPLOYMENT BENEFITS – State Retiree Health Care Plan
(CONTINUED)**

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	San Juan Water Commission Annual <u>Contributions</u>	Percentage <u>Contributions</u>
2008	\$ 515,222	31,917	-	100%
2009	555,699	34,204	13,030	100
2010	574,769	34,286	4,776	100

Effective July 1, 2010, the New Mexico Retiree Health Care Authority implemented a change in the amount of required contributions for both employer and employee. Along with this change, they have also created a separate and higher contribution rate for enhanced retirement programs covering both police and fire personnel. The following table represents the current amounts and the new required contribution amounts for employer and employee for both the regular and enhanced retirement plans for fiscal years beginning July 1, 2010, 2011, and 2012 respectively.

Regular (Non-Enhanced) Retirement Plans

	<u>Current</u>	<u>July 1, 2010</u>	<u>July 1, 2011</u>	<u>July 1, 2012</u>
Employer	1.300%	1.666%	1.834%	2.000%
Employee	<u>0.650%</u>	<u>0.833%</u>	<u>0.917%</u>	<u>1.000%</u>
Total	1.950%	2.499%	2.751%	3.000%

Enhanced Retirement Plans (Police and Fire)

	<u>Current</u>	<u>July 1, 2010</u>	<u>July 1, 2011</u>	<u>July 1, 2012</u>
Employer	1.300%	2.084%	2.292%	2.500%
Employee	<u>0.650%</u>	<u>1.042%</u>	<u>1.146%</u>	<u>1.250%</u>
Total	1.950%	3.126%	3.438%	3.750%

NOTE 13. DEFICIT FUND BALANCES/EQUITY

As of June 30, 2010, the County had deficit fund balances in the following funds due to receivables:

Intergovernmental Grants Fund	\$ 791,115
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NOTE 14. RESERVED FUND BALANCE

The New Mexico Department of Finance and Administration (DFA) requires that 3/12 of the General Fund's (sub-fund) budgeted expenditures (\$7,798,094) be reserved as subsequent year expenditures to maintain an adequate cash flow until the next significant

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 14. RESERVED FUND BALANCE (CONTINUED)

property tax collection. The DFA also requires that 1/12 of the Road Fund budgeted expenditures be reserved (\$791,798). The County is in compliance with these DFA requirements.

NOTE 15. FINANCIAL DATA SCHEDULE RECONCILIATION

The Section 8 Housing-Voucher Special Revenue Fund was presented in accordance with GASB 34 on the Financial Data Schedule. The equity balance was adjusted to remove the effects of the capital asset additions that are not reflected in the governmental fund presentation.

Net Assets - Housing Choice Voucher 14.871	\$ 266,526
Reduction of capital assets	(45,032)
Accumulated depreciation	40,400
Compensated absences	<u>7,771</u>
	<u>\$ 269,665</u>

Capital assets are included as part of capital assets on the entity wide statements.

Revenue adjustments are as follows:

Revenues - Housing Authority Fund	\$ 1,205,560
Fraud Recovery	<u>(1,083)</u>
	<u>\$ 1,204,477</u>

Expense adjustments are as follows:

Expenses - financial data schedule	1,186,006
Bad debt	(1,083)
Change in compensated absences	<u>300</u>
Expenses - Housing Authority Fund	<u>\$ 1,185,223</u>

NOTE 16. RACETRACK LEASE

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate race track facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. The original lease was for a 10-year period and was set to expire on September 30, 2007. On September 6, 2006, the County Commission approved extending the lease an additional 10 years to expire on September 30, 2017 with the agreement that SunRay would make \$3.3 million in extensive capital improvements to the facility. The County receives a minimum of \$2 million in rental fees annually or 15% of the net gaming revenue, whichever is greater. The net gaming revenue is the amount the licensee is allowed to retain from wagering under the New Mexico Horse Racing Act

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 16. RACETRACK LEASE (CONTINUED)

and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2010 the County received a total of \$3,284,566 from SunRay under this agreement.

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2010.

- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

The County will implement the new GASB pronouncement in the fiscal year no later than the required effective date. The County believes that the above listed new GASB pronouncements will not have a significant financial impact to the County or in issuing its financial statements.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX REVENUE BOND SERIES 2008 - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	237,319	237,319	-
Investment income	50,000	50,000	102,694	52,694
Miscellaneous	-	-	2,288	2,288
Total revenues	<u>50,000</u>	<u>287,319</u>	<u>342,301</u>	<u>54,982</u>
Prior year cash appropriated	18,782,882			
Total budgeted revenues	<u>18,832,882</u>			
Expenditures				
Contractual services	1,393,102	1,430,421	389,592	1,040,829
Capital outlay	17,439,780	17,639,780	2,481,838	15,157,942
Bonds issuance cost	-	-	-	-
Total expenditures	<u>18,832,882</u>	<u>19,070,201</u>	<u>2,871,430</u>	<u>16,198,771</u>
Excess (deficiency) of revenues over (under) expenditures	-	(18,782,882)	(2,529,129)	16,253,753
Other Financing Sources (Uses)				
Bonds discount	-	-	-	-
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(18,782,882)	(2,529,129)	16,253,753
Fund balance, beginning	18,782,882	18,782,882	18,782,882	-
Fund balance, ending	<u>\$ 18,782,882</u>	<u>-</u>	<u>16,253,753</u>	<u>16,253,753</u>
Change in accounts payable			(725,908)	
GAAP fund balance			<u>\$ 15,527,845</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 7,955,380	9,437,293	9,693,000	255,707
Motor vehicle fees	760,500	760,500	799,642	39,142
Gasoline taxes	410,000	410,000	370,858	(39,142)
Investment earnings	167,300	167,300	92,641	(74,659)
Total revenues	<u>9,293,180</u>	<u>10,775,093</u>	<u>10,956,141</u>	<u>181,048</u>
Prior year cash appropriated	(197,312)			
Total Budgeted revenues	<u>9,095,868</u>			
Expenditures				
Debt Service				
Principal	5,800,000	7,655,000	7,655,000	-
Interest	3,295,868	3,210,201	3,210,197	4
Refunding bond issuance costs	-	-	-	-
Total expenditures	<u>9,095,868</u>	<u>10,865,201</u>	<u>10,865,197</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(90,108)</u>	<u>90,944</u>	<u>181,052</u>
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds premium	-	-	-	-
Transfers in	-	397,850	397,850	-
Transfers out	-	-	-	-
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>397,850</u>	<u>397,850</u>	<u>-</u>
Net change in fund balances	-	307,742	488,794	181,052
Fund balance, beginning	<u>5,546,086</u>	<u>5,546,086</u>	<u>5,546,086</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,546,086</u>	<u>5,853,828</u>	<u>6,034,880</u>	<u>181,052</u>
Change in accounts receivable			<u>737,905</u>	
GAAP fund balance			<u>\$ 6,772,785</u>	

**SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2010**

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

The County has established the following sub funds to assist in the accounting and management of the County's financial records. The County's General Fund includes all of the following sub funds:

- General Sub Fund 101
- Appraisal Fund 203
- Road Fund 204
- County Indigent Fund 220
- Risk Management Fund 291
- Major Medical 600

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND
June 30, 2010

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
ASSETS							
Pooled cash and investments	\$ 16,861,917	190,930	1,215,097	334,565	1,280,380	2,055,270	21,938,159
Receivables							
Taxes	1,664,151	-	305,995	-	-	-	1,970,146
Intergovernmental	610,961	-	24,840	-	-	-	635,801
Interest	195,341	-	-	-	-	-	195,341
Other	27,032	-	18,552	5,931	1,636	452,662	505,813
Due from other funds	2,433,456	-	-	-	-	-	2,433,456
Inventory	143,976	-	55,426	-	-	-	199,402
Prepaid expenditures	-	-	-	-	761,826	-	761,826
Total assets	\$ 21,936,834	190,930	1,619,910	340,496	2,043,842	2,507,932	28,639,944
LIABILITIES							
Accounts payable	\$ 312,976	1,429	311,321	381	10,795	416,121	1,053,023
Accrued payroll	1,181,843	-	197,954	5,699	9,509	-	1,395,005
Accrued claims	-	-	-	-	-	403,679	403,679
Deferred revenue	897,706	-	-	-	-	-	897,706
Total liabilities	2,392,525	1,429	509,275	6,080	20,304	819,800	3,749,413
FUND BALANCES (DEFICIT)							
Reserved for encumbrances	392,056	2,503	1,655,642	100	61,573	1,732	2,113,606
Reserved for short-term assets	143,976	-	55,426	-	761,826	-	961,228
Subsequent year's expenditures	7,798,094	-	791,798	-	-	-	8,589,892
Unreserved, undesignated	11,210,183	186,998	(1,392,231)	334,316	1,200,139	1,686,400	13,225,805
Total fund balances	19,544,309	189,501	1,110,635	334,416	2,023,538	1,688,132	24,890,531
Total liabilities and fund balances	\$ 21,936,834	190,930	1,619,910	340,496	2,043,842	2,507,932	28,639,944

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2010**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 30,191,531	631,474	1,358,210
Intergovernmental	3,073,447	-	1,735,757
Investment income	140,750	911	11,596
Fees	4,418,432	-	179,571
Sale of assets	45,214	-	-
Miscellaneous	436,876	-	14,493
	<hr/>		
Total Revenues	38,306,250	632,385	3,299,627
	<hr/>		
Expenditures			
Current			
General government	10,142,239	559,726	-
Public safety	13,924,720	-	-
Public works	-	-	5,757,324
Health and welfare	958,236	-	-
Culture and recreation	3,641,991	-	-
Capital outlay	-	-	1,482,654
	<hr/>		
Total expenditures	28,667,186	559,726	7,239,978
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	9,639,064	72,659	(3,940,351)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	2,121,282	-	4,072,791
Transfers, out	(12,601,007)	-	-
	<hr/>		
Total other financing sources (uses)	(10,479,725)	-	4,072,791
	<hr/>		
Net changes in fund balances	(840,661)	72,659	132,440
	<hr/>		
Fund balances beginning of year	20,384,970	116,842	978,195
	<hr/>		
Fund balances end of year	\$ 19,544,309	189,501	1,110,635
	<hr/>		

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	32,181,215
3,602,485	-	-	8,411,689
11,918	12,186	34,393	211,754
-	-	8,405,169	13,003,172
-	-	-	45,214
36,124	34,438	-	521,931
<u>3,650,527</u>	<u>46,624</u>	<u>8,439,562</u>	<u>54,374,975</u>
-	2,110,576	-	12,812,541
-	-	-	13,924,720
-	-	-	5,757,324
7,577,946	-	8,583,880	17,120,062
-	-	-	3,641,991
-	-	-	1,482,654
<u>7,577,946</u>	<u>2,110,576</u>	<u>8,583,880</u>	<u>54,739,292</u>
<u>(3,927,419)</u>	<u>(2,063,952)</u>	<u>(144,318)</u>	<u>(364,317)</u>
3,880,766	2,190,228	-	12,265,067
-	-	-	(12,601,007)
<u>3,880,766</u>	<u>2,190,228</u>	<u>-</u>	<u>(335,940)</u>
(46,653)	126,276	(144,318)	(700,257)
<u>381,069</u>	<u>1,897,262</u>	<u>1,832,450</u>	<u>25,590,788</u>
<u>\$ 334,416</u>	<u>2,023,538</u>	<u>1,688,132</u>	<u>24,890,531</u>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 29,120,843	28,302,610	30,207,813	1,905,203
Intergovernmental	2,532,661	2,993,644	3,020,637	26,993
Investment earnings	500,000	500,000	212,688	(287,312)
Fees	4,343,900	4,343,900	4,437,537	93,637
Sale of assets	40,000	40,000	45,214	5,214
Miscellaneous	151,000	248,006	297,688	49,682
Total revenues	<u>36,688,404</u>	<u>36,428,160</u>	<u>38,221,577</u>	<u>1,793,417</u>
Prior year cash appropriated	10,834,828			
Total budgeted revenues	<u>47,523,232</u>			
Expenditures				
General Government				
County Commission				
Salaries and benefits	213,676	213,676	213,642	34
Operating expenses	85,000	85,000	66,590	18,410
Total County Commission	<u>298,676</u>	<u>298,676</u>	<u>280,232</u>	<u>18,444</u>
Administration				
Salaries and benefits	1,072,895	956,023	936,830	19,193
Operating expenses	173,816	173,816	117,831	55,985
Total Administration	<u>1,246,711</u>	<u>1,129,839</u>	<u>1,054,661</u>	<u>75,178</u>
General Government				
Salaries and benefits	285,000	285,000	239,194	45,806
Operating expenses	2,052,392	1,891,892	1,483,527	408,365
Total General Government	<u>2,337,392</u>	<u>2,176,892</u>	<u>1,722,721</u>	<u>454,171</u>
Information Technology				
Salaries and benefits	788,898	788,898	789,923	(1,025)
Operating expenses	368,946	368,946	291,203	77,743
Total Information Technology	<u>1,157,844</u>	<u>1,157,844</u>	<u>1,081,126</u>	<u>76,718</u>
Geographic Information Systems				
Salaries and benefits	222,956	222,956	212,086	10,870
Operating expenses	203,318	202,217	117,101	85,116
Total Geographic Information Systems	<u>426,274</u>	<u>425,173</u>	<u>329,187</u>	<u>95,986</u>
Finance				
Salaries and benefits	908,098	908,098	882,729	25,369
Operating expenses	196,743	196,743	96,136	100,607
Total Finance	<u>1,104,841</u>	<u>1,104,841</u>	<u>978,865</u>	<u>125,976</u>
County Clerk				
Salaries and benefits	518,066	480,120	458,223	21,897
Operating expenses	49,500	49,500	35,452	14,048
Total County Clerk	<u>567,566</u>	<u>529,620</u>	<u>493,675</u>	<u>35,945</u>
Bureau of Elections				
Salaries and benefits	423,738	423,738	373,556	50,182
Operating expenses	272,876	272,876	140,582	132,294
Total Bureau of Elections	<u>696,614</u>	<u>696,614</u>	<u>514,138</u>	<u>182,476</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Property Assessments				
Salaries and benefits	\$ 1,218,278	1,115,889	1,009,478	106,411
Operating expenses	83,861	83,861	86,173	(2,312)
Total Property Assessments	1,302,139	1,199,750	1,095,651	104,099
Treasurer				
Salaries and benefits	469,828	469,828	458,411	11,417
Operating expenses	147,855	147,855	143,958	3,897
Total Treasurer	617,683	617,683	602,369	15,314
Probate Judge				
Salaries and benefits	46,150	46,150	46,070	80
Operating expenses	1,800	1,800	362	1,438
Total Probate Judge	47,950	47,950	46,432	1,518
County Attorney				
Salaries and benefits	643,447	502,336	498,779	3,557
Operating expenses	148,073	148,073	35,651	112,422
Total County Attorney	791,520	650,409	534,430	115,979
Human Resources				
Salaries and benefits	572,979	572,979	566,036	6,943
Operating expenses	166,334	166,334	86,716	79,618
Total Human Resources	739,313	739,313	652,752	86,561
Central Purchasing				
Salaries and benefits	662,275	609,173	593,382	15,791
Operating expenses	69,521	69,521	38,268	31,253
Total Central Purchasing	731,796	678,694	631,650	47,044
Total General Government	12,066,319	11,453,298	10,017,889	1,435,409
Public Safety				
Fire Prevention				
Salaries and benefits	1,081,709	1,159,991	1,042,784	117,207
Operating expenses	97,596	97,596	28	97,568
Total Fire Prevention	1,179,305	1,257,587	1,042,812	214,775
Law Enforcement				
Salaries and benefits	10,146,918	10,146,918	9,910,398	236,520
Operating expenses	2,099,764	1,724,255	1,435,499	288,756
Total Law Enforcement	12,246,682	11,871,173	11,345,897	525,276
Community Development				
Salaries and benefits	407,191	407,191	399,927	7,264
Operating expenses	59,098	59,098	41,409	17,689
Total Community Development	466,289	466,289	441,336	24,953

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 426,352	365,610	341,234	24,376
Operating expenses	75,544	75,544	35,241	40,303
Total Building Inspection	501,896	441,154	376,475	64,679
Emergency Management				
Salaries and benefits	\$ 464,968	\$ 464,968	460,495	4,473
Operating expenses	(18,567)	(18,567)	(23,517)	4,950
Total Emergency Management	446,401	446,401	436,978	9,423
Safety				
Salaries and benefits	\$ 102,653	\$ 102,653	97,462	5,191
Operating expenses	38,905	38,905	30,767	8,138
Total Safety	141,558	141,558	128,229	13,329
Transfer to Communications Authority	22,121	22,121	22,121	-
Total Public Safety	15,004,252	14,646,283	13,793,848	852,435
Health and Welfare				
Social Services				
Operating expenses	1,064,806	1,051,148	956,874	94,274
Youth Employment				
Salaries and benefits	166,278	104,064	93,992	10,072
Total Health and Welfare	1,231,084	1,155,212	1,050,866	104,346
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,436,892	3,321,642	3,207,509	114,133
Operating expenses	638,061	638,061	430,583	207,478
Total Parks and Maintenance	4,074,953	3,959,703	3,638,092	321,611
Total Culture and Recreation	4,074,953	3,959,703	3,638,092	321,611
Total expenditures	32,376,608	31,214,496	28,500,695	2,713,801
Excess (deficiency) of revenues over (under) expenditures	15,146,624	5,213,664	9,720,882	4,507,218
Other Financing Sources (Uses)				
Transfers in	2,683,614	2,121,283	2,121,282	(1)
Transfers out	(17,830,238)	(18,555,059)	(12,601,007)	5,954,052
Total other financing sources (uses)	(15,146,624)	(16,433,776)	(10,479,725)	5,954,051
Net change in fund balance	-	(11,220,112)	(758,843)	10,461,269
Fund balance-beginning	20,384,970	20,384,970	20,384,970	-
Fund balance-ending	\$ 20,384,970	9,164,858	19,626,127	10,461,269
Change in FMV investments			(1,859)	
Change in accounts receivable			1,087,122	
Change in accounts payable			(63,324)	
Change in accrued liabilities			(103,168)	
Change in deferred revenue			(1,000,589)	
GAAP fund balance			<u>\$ 19,544,309</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES-BUDGET AND ACTUAL
APPRAISAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 580,000	580,000	631,474	51,474
Interest income	1,500	1,500	911	(589)
Miscellaneous	-	-	-	-
Total revenues	<u>581,500</u>	<u>581,500</u>	<u>632,385</u>	<u>50,885</u>
Prior year cash appropriated	<u>38,658</u>			
Total budgeted revenues	<u>620,158</u>			
Expenditures				
Current				
Salaries and benefits	470,747	470,747	470,747	-
Operating expenses	149,411	149,411	89,247	60,164
Total Expenditures	<u>620,158</u>	<u>620,158</u>	<u>559,994</u>	<u>60,164</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(38,658)</u>	<u>72,391</u>	<u>111,049</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(38,658)</u>	<u>72,391</u>	<u>111,049</u>
GAAP fund balance, beginning	<u>116,842</u>	<u>116,842</u>	<u>116,842</u>	<u>-</u>
GAAP fund balance, ending	<u>\$ 116,842</u>	<u>78,184</u>	<u>189,233</u>	<u>111,049</u>
Change in accounts payable			<u>268</u>	
GAAP fund balance			<u>\$ 189,501</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ROAD FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$1,492,105	1,492,105	1,354,311	(137,794)
Fees	230,000	230,000	179,798	(50,202)
Intergovernmental	2,792,000	2,665,371	1,760,918	(904,453)
Interest Income	20,000	20,000	11,596	(8,404)
Sale of assets	-	-	-	-
Miscellaneous	3,000	3,000	12,683	9,683
Total revenues	<u>4,537,105</u>	<u>4,410,476</u>	<u>3,319,306</u>	<u>(1,091,170)</u>
Prior year cash appropriated	153,235			
Total budgeted revenues	<u>4,690,340</u>			
Expenditures				
Current				
Salaries and benefits	3,984,035	3,929,557	3,802,834	126,723
Operating expenses	2,394,582	2,378,582	1,945,717	432,865
Capital outlay	3,244,070	3,193,441	1,366,421	1,827,020
Total expenditures	<u>9,622,687</u>	<u>9,501,580</u>	<u>7,114,972</u>	<u>2,386,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,932,347)</u>	<u>(5,091,104)</u>	<u>(3,795,666)</u>	<u>1,295,438</u>
Other Financing Sources (Uses)				
Transfers in	4,932,347	4,931,026	4,072,791	(858,235)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,932,347</u>	<u>4,931,026</u>	<u>4,072,791</u>	<u>(858,235)</u>
Net change in fund balances	-	(160,078)	277,125	437,203
Fund balance, beginning	978,195	978,195	978,195	-
Fund balance, ending	<u>\$ 978,195</u>	<u>818,117</u>	<u>1,255,320</u>	<u>437,203</u>
Change in accounts receivable			(19,679)	
Change in accounts payable			(118,454)	
Change in accrued liabilities			(6,552)	
GAAP fund balance			<u>\$1,110,635</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
COUNTY INDIGENT FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 3,988,475	3,602,485	3,602,485	-
Interest Income	20,000	20,000	11,918	(8,082)
Miscellaneous	-	-	30,193	30,193
Total revenues	<u>4,008,475</u>	<u>3,622,485</u>	<u>3,644,596</u>	<u>22,111</u>
Prior year cash appropriated	137,002			
Total budgeted revenues	<u>4,145,477</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	119,333	119,333	114,682	4,651
Operating expenses	9,511,239	8,867,431	7,463,117	1,404,314
Capital outlay	-	-	-	-
Total expenditures	<u>9,630,572</u>	<u>8,986,764</u>	<u>7,577,799</u>	<u>1,408,965</u>
Excess of revenues over expenditures	<u>(5,485,095)</u>	<u>(5,364,279)</u>	<u>(3,933,203)</u>	<u>1,431,076</u>
Other Financing Sources (Uses)				
Transfers in	5,485,095	5,485,095	3,880,766	(1,604,329)
Total other financing sources and uses	<u>5,485,095</u>	<u>5,485,095</u>	<u>3,880,766</u>	<u>(1,604,329)</u>
Net change in fund balance	-	120,816	(52,437)	(173,253)
Fund balance, beginning	381,069	381,069	381,069	-
Fund balance, ending	<u>\$ 381,069</u>	<u>501,885</u>	<u>328,632</u>	<u>(173,253)</u>
Change in accounts receivable			5,931	
Change in accounts payable			213	
Change in accrued liabilities			(360)	
GAAP fund balance			<u>\$ 334,416</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY -
BUDGET AND ACTUAL
RISK MANAGEMENT - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 15,000	15,000	12,187	(2,813)
Refunds	5,000	5,000	36,970	31,970
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>49,157</u>	<u>29,157</u>
Prior year cash appropriated	(1,802,030)			
Total budgeted revenues	<u>(1,782,030)</u>			
Operating expenses				
Current				
Salaries and benefits	189,304	189,304	187,933	1,371
Operating expenses	2,409,219	2,409,219	1,773,671	635,548
Capital outlay	-	-	-	-
Total operating expenditures	<u>2,598,523</u>	<u>2,598,523</u>	<u>1,961,604</u>	<u>636,919</u>
Excess of revenues over expenditures	<u>(4,380,553)</u>	<u>(2,578,523)</u>	<u>(1,912,447)</u>	<u>666,076</u>
Other Financing Sources (Uses)				
Transfers in	4,380,553	5,146,817	2,190,228	(2,956,589)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,380,553</u>	<u>5,146,817</u>	<u>2,190,228</u>	<u>(2,956,589)</u>
Net change in fund balance	-	2,568,294	277,781	(2,290,513)
Fund balance, beginning of year	<u>1,897,262</u>	<u>1,897,262</u>	<u>1,897,262</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,897,262</u>	<u>4,465,556</u>	<u>2,175,043</u>	<u>(2,290,513)</u>
Change in accounts receivable			(2,533)	
Change in accounts payable			5,747	
Change in prepaid expenses			(153,835)	
Change in accrued liabilities			(884)	
GAAP fund balance			<u>\$2,023,538</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY -
BUDGET AND ACTUAL
MAJOR MEDICAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 7,017,209	8,312,209	8,312,927	718
Refunds	-	-	-	-
Investment income	65,000	32,000	34,392	2,392
Miscellaneous	20,000	-	-	-
Total revenues	<u>7,102,209</u>	<u>8,344,209</u>	<u>8,347,319</u>	<u>3,110</u>
Prior year cash appropriated	(149,784)			
Total budgeted revenues	<u>6,952,425</u>			
Expenditures				
Current				
Employee health claims and prescriptions	6,697,267	8,499,499	8,455,665	43,834
Contractual services	255,158	255,158	243,059	12,099
Total operating expenditures	<u>6,952,425</u>	<u>8,754,657</u>	<u>8,698,724</u>	<u>55,933</u>
Excess of revenues over expenditures	<u>-</u>	<u>(410,448)</u>	<u>(351,405)</u>	<u>59,043</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(410,448)	(351,405)	59,043
Fund balance, beginning of year	1,832,450	1,832,450	1,832,450	-
Fund balance, end of year	<u>\$ 1,832,450</u>	<u>1,422,002</u>	<u>1,481,045</u>	<u>59,043</u>
Change in accounts receivable			92,242	
Change in accounts payable			51,879	
Change in accrued liabilities			62,966	
GAAP fund balance			<u>\$1,688,132</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes, or to facilitate the management of financial resources internally “designated” for specific purposes. The creation of special revenue funds is authorized by the County Commission.

Corrections Fund. To account for funds expended for prisoner care at the County Detention Center. A one-eighth of one percent gross receipts tax provides for the funding as well as fees collected from municipalities. This fund was created by authority of state statute (Section 33-3-25 and Section 7-20F-3, NMSA Compilation).

Solid Waste Fund. To account for the operation and maintenance of solid waste compactor stations in the County. Funding is provided by one-eighth of one percent gross receipts tax in unincorporated areas of the County. The fund was created by authority of state statute (see Section 7-20B-3, NMSA 1978 Compilation).

Ambulance Fund. To account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. Funding is provided by a portion of the three-sixteenths of one percent Emergency Communications/Emergency Medical Services gross receipts tax in accordance with state statute (Section 7-20E-11 NMSA 1978 Compilation).

Emergency Medical Services Fund. To account for funds spent on ambulance and paramedic services in the County through the various volunteer fire districts. Funding is provided by a state grant. This fund was created by authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

Farm and Range Fund. To account for the activities of predator and environmental controls for the area ranches. Funding is provided by a State Grazing Grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

Hospital Gross Receipts Tax. To account for funds collected from the one-eighth of one percent Local Hospital Gross Receipts Tax in accordance with state statute (Section 7-20C-3 NMSA 1978 Compilation) and County Ordinance Number 57. The funds are currently being used to make the debt service payments on the bonds issued for the hospital construction project.

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

SPECIAL REVENUE FUNDS (CONTINUED)

Law Enforcement Protection Fund. To account for funds expended for capital outlays, travel and training of the Sheriff's department. Funding is provided from a state grant. The fund was created by authority of state statute (see Section 29-13-4, NMSA Compilation).

National High School Finals Rodeo. To account for the operation of the National High School Finals Rodeo by the Tres-Rios Rodeo Association. Funding is provided by the gate receipts from the Rodeo, sponsorships and contributions from the Tres-Rios participants: San Juan County, City of Farmington, City of Bloomfield, and the City of Aztec.

Golf Course Fund. To account for the operations of the Riverview Golf Course acquired from Central Consolidated School District No. 22 in March, 2010. Funding is provided by golf course fees along with a transfer from the General Fund.

Recreation Fund. To account for the operation of youth-centered recreation projects such as amateur baseball. Funding is provided by the County's share of the State Cigarette Tax. The fund was created by authority of state statute (see Section 7-12-15, NMSA Compilation).

Health Care Fund. To account for the one-eighth of one percent gross receipts tax for support of indigent patients. Funding is provided by gross receipt taxes county-wide. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

Fire Excise Tax Fund. To account for funds expended for operations (excluding wages/benefits) and capital outlay for volunteer fire districts and ambulance services. Funding is provided by a one-fourth of one percent gross receipts tax collected from unincorporated areas within the County. The fund was created by authority of state statute (see Section 7-20E-15 & 16, NMSA 1978 Compilation).

DWI Facilities. To account for the operation of the Alternative Sentencing Department, which includes the DWI Treatment Facility, DWI Detention Facility, the Compliance Program, and the Methamphetamine Pilot Project. Funding is provided by client fees, State grants, State distribution, and participation by the City of Farmington. Authority for creation of the fund is by county Resolution.

County Clerk's Recording Fees Fund. Authorized by the State legislature to allow County Clerk's offices to charge a fee for filing and recording documents to be used specifically for new equipment and employee training using this equipment. The fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

SPECIAL REVENUE FUNDS (CONTINUED)

Gross Receipts Tax-Communications/Emergency Medical Services. To account for the three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county wide. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).

Fire Districts Fund. To account for operations and maintenance of the volunteer fire districts in the County. Funding is provided by allotments from the State Fire Marshal's office. The following individual fire districts comprise the Fire District Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, Navajo Dam, Shiprock, Dzilh-Na-O-Dith-Hle, Newcomb, and Ojo. The fund was created by authority of state statute (see Section 59A-53, NMSA 1978 Compilation).

Housing Authority Fund. To account for funds expended for low-income housing assistance. Funding is provided from the United States Department of Housing and Urban Development. The fund was created to account for grant activity under the contract with HUD. Authority for creation of the fund is by County Resolution.

Water Reserve Fund. To account for the mill levy implemented by the County in accordance with the San Juan Water Commission joint powers agreement. The County currently has implemented a .5 mill levy for this purpose.

Gross Receipts Tax Reserve Fund. To account for the 25% of the first one-eighth of one percent gross receipts tax as required by state statute. Funding is provided by gross receipts taxes county-wide. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).

Juvenile Services. To account for funds expended for the operation of a County juvenile detention facility. Revenues come from a County-wide one-eighth of one percent gross receipts tax. The fund was created by authority of state statute (see Section 7-20E-11, NMSA 1978 Compilation).

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

CDBG Project Fund. County management established this fund to account for projects using Community Development Block Grants. The most recent projects were the construction of the Bloomfield Boys and Girls Club, Halvorson House, and the Public Health Office.

The *Hospital Construction Project* to account for the San Juan Regional hospital expansion project using bond proceeds as well as state funding.

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

CAPITAL PROJECTS FUNDS (CONTINUED)

Detention Center. County management established this fund to account for the acquisition and construction of the adult detention center.

Capital Replacement Fund. County management established this fund to account for various capital replacement projects.

The *Capital Replacement Reserve Fund* to account for funds reserved for capital replacements and capital projects. One-time revenues are transferred into this reserve fund for one-time expenditures.

Road Construction Fund. County management established this fund to account for the construction of roads.

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2010**

	Corrections Fund	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range
ASSETS					
Pooled cash and investments	\$ 87,028	19,664	6,929,902	31,986	201,290
Receivables					
Taxes	736,694	271,214	-	-	-
Intergovernmental	338,129	-	-	-	-
Other	11,022	6,334	-	-	-
Prepaid expenditures	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 1,172,873</u>	<u>297,212</u>	<u>6,929,902</u>	<u>31,986</u>	<u>201,290</u>
LIABILITIES					
Due to other funds	\$ -	-	-	-	-
Accounts payable	68,787	131,595	-	2,844	-
Accrued payroll	419,465	82,623	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>488,252</u>	<u>214,218</u>	<u>-</u>	<u>2,844</u>	<u>-</u>
FUND BALANCES (DEFICIT)					
Reserved for short-term assets	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-
Reserved for encumbrances	71,440	21,220	482,321	21,258	-
Unreserved, undesignated special revenues	613,181	61,774	6,447,581	7,884	201,290
Unreserved, undesignated cap projects	-	-	-	-	-
Total fund balances (deficit)	<u>684,621</u>	<u>82,994</u>	<u>6,929,902</u>	<u>29,142</u>	<u>201,290</u>
Total liabilities and fund balances	<u>\$ 1,172,873</u>	<u>297,212</u>	<u>6,929,902</u>	<u>31,986</u>	<u>201,290</u>

	Hospital Gross Receipts Tax	Law Enforcement Protection	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
\$	-	29,991	30,538	47,381	21,426	7,417,497	2,847,201
	-	-	-	-	565	737,910	542,430
	-	-	-	-	-	-	-
	-	173	-	1,502	-	-	14,223
	-	-	-	-	-	-	48,697
	-	-	-	91,780	-	-	-
<u>\$</u>	<u>-</u>	<u>30,164</u>	<u>30,538</u>	<u>140,663</u>	<u>21,991</u>	<u>8,155,407</u>	<u>3,452,551</u>
\$	-	-	-	-	-	-	-
	-	233	-	25,687	-	-	133,162
	-	-	-	28,301	-	-	-
	-	-	-	-	-	-	-
	-	233	-	53,988	-	-	133,162
	-	-	-	91,780	-	-	48,697
	-	-	-	-	-	-	-
	-	10,102	746	106,994	-	-	1,104,033
	-	19,829	29,792	(112,099)	21,991	8,155,407	2,166,659
	-	-	-	-	-	-	-
	-	29,931	30,538	86,675	21,991	8,155,407	3,319,389
<u>\$</u>	<u>-</u>	<u>30,164</u>	<u>30,538</u>	<u>140,663</u>	<u>21,991</u>	<u>8,155,407</u>	<u>3,452,551</u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2010**

	D.W.I. Facilities	County Clerk's Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts	Housing Authority
ASSETS					
Pooled cash and investments	\$ 1,068,748	282,953	993,717	1,531,069	276,650
Receivables					
Taxes	-	-	1,106,952	-	-
Intergovernmental	519,506	-	-	-	1,082
Other	1,060	-	-	-	-
Prepaid expenditures	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	\$ 1,589,314	282,953	2,100,669	1,531,069	277,732
LIABILITIES					
Due to other funds	\$ -	-	-	-	-
Accounts payable	72,383	8,803	-	28,068	80
Accrued payroll	139,650	-	-	-	6,905
Deferred revenue	-	-	-	-	1,082
Total liabilities	212,033	8,803	-	28,068	8,067
FUND BALANCES (DEFICIT)					
Reserved for short-term assets	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-
Reserved for encumbrances	26,086	98,132	-	354,716	256
Unreserved, undesignated special revenues	1,351,195	176,018	2,100,669	1,148,285	269,409
Unreserved, undesignated cap projects	-	-	-	-	-
Total fund balances (deficit)	1,377,281	274,150	2,100,669	1,503,001	269,665
Total liabilities and fund balances	\$ 1,589,314	282,953	2,100,669	1,531,069	277,732

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$ 5,237,258	1,104,783	152,486	2,000	1,293,983	78,222
74,865	184,478	737,910	-	-	-
-	-	75,001	-	-	-
-	-	845	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,312,123</u>	<u>1,289,261</u>	<u>966,242</u>	<u>2,000</u>	<u>1,293,983</u>	<u>78,222</u>

\$ -	-	-	-	-	-
-	-	20,632	-	-	-
-	-	132,138	-	-	-
66,347	-	-	-	-	-
<u>66,347</u>	<u>-</u>	<u>152,770</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,745	1,886	-	61,984
5,245,776	1,289,261	802,727	-	-	-
-	-	-	114	1,293,983	16,238
<u>5,245,776</u>	<u>1,289,261</u>	<u>813,472</u>	<u>2,000</u>	<u>1,293,983</u>	<u>78,222</u>
<u>\$ 5,312,123</u>	<u>1,289,261</u>	<u>966,242</u>	<u>2,000</u>	<u>1,293,983</u>	<u>78,222</u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2010**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Total Nonmajor Funds
ASSETS				
Pooled cash and investments	\$ 1,277,557	7,068,941	2,074,331	40,106,602
Receivables				
Taxes	-	-	-	4,393,018
Intergovernmental	-	-	-	933,718
Other	-	-	-	35,159
Prepaid expenditures	-	-	-	48,697
Inventory	-	-	-	91,780
Total assets	<u>\$ 1,277,557</u>	<u>7,068,941</u>	<u>2,074,331</u>	<u>45,608,974</u>
LIABILITIES				
Due to other funds	\$ -	-	-	-
Accounts payable	9,813	-	899,087	1,401,174
Accrued payroll	-	-	-	809,082
Deferred revenue	-	-	-	67,429
Total liabilities	<u>9,813</u>	<u>-</u>	<u>899,087</u>	<u>2,277,685</u>
FUND BALANCES (DEFICIT)				
Reserved for short-term assets	-	-	-	140,477
Reserved for Debt Service	-	-	-	-
Reserved for encumbrances	356,656	-	1,437,992	4,166,567
Unreserved, undesignated special revenues	-	-	-	29,996,629
Unreserved, undesignated cap projects	911,088	7,068,941	(262,748)	9,027,616
Total fund balances (deficit)	<u>1,267,744</u>	<u>7,068,941</u>	<u>1,175,244</u>	<u>43,331,289</u>
Total liabilities and fund balances	<u>\$ 1,277,557</u>	<u>7,068,941</u>	<u>2,074,331</u>	<u>45,608,974</u>



Quality Waters
Photo by Farmington Convention and Visitors Bureau

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2010

	Corrections Fund	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range
Revenues					
Taxes	\$ 4,361,965	1,493,588	-	-	-
Intergovernmental	2,177,143	200,505	-	125,869	159,984
Investment income	9,037	1,938	92,017	-	2,384
Fees	798,338	71,806	-	-	-
Sale of assets	-	-	-	-	-
Miscellaneous	2,829	34	-	-	-
Total revenues	7,349,312	1,767,871	92,017	125,869	162,368
Expenditures					
Current					
General government	-	-	-	-	-
Public Safety	11,769,473	-	2,074,144	101,214	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Environmental	-	3,051,612	-	-	154,096
Capital outlay	37,583	57,535	-	8,538	-
Refunding bond issuance costs	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total expenditures	11,807,056	3,109,147	2,074,144	109,752	154,096
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(4,457,744)	(1,341,276)	(1,982,127)	16,117	8,272
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-
Transfers, in	3,925,141	1,268,212	2,780,936	-	-
Transfers, out	-	-	(79,726)	-	-
Payment - refunded bond escrow	-	-	-	-	-
Total other financing sources (uses)	3,925,141	1,268,212	2,701,210	-	-
Net changes in fund balances	(532,603)	(73,064)	719,083	16,117	8,272
Fund balances (deficit) beginning of year	1,217,224	156,058	6,210,819	13,025	193,018
Fund balances (deficit) end of year	\$ 684,621	82,994	6,929,902	29,142	201,290

Hospital Gross Receipts Tax	Law Enforcement Protection	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
\$ (773,462)	-	-	-	8,308	4,382,569	3,176,903
-	90,600	-	-	-	-	10,658
347	-	343	178	245	104,799	47,050
-	-	468,526	250,193	-	-	-
-	-	-	-	-	-	-
-	1,357	135	859	-	-	29,588
<u>(773,115)</u>	<u>91,957</u>	<u>469,004</u>	<u>251,230</u>	<u>8,553</u>	<u>4,487,368</u>	<u>3,264,199</u>
-	-	-	-	-	-	-
-	44,836	-	-	-	-	2,762,450
-	-	-	-	-	-	-
-	-	780,972	330,425	800	-	-
-	-	-	-	-	-	-
-	29,782	1,283	88,146	-	-	1,266,811
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>74,618</u>	<u>782,255</u>	<u>418,571</u>	<u>800</u>	<u>-</u>	<u>4,029,261</u>
<u>(773,115)</u>	<u>17,339</u>	<u>(313,251)</u>	<u>(167,341)</u>	<u>7,753</u>	<u>4,487,368</u>	<u>(765,062)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	125,025	254,016	-	-	-
(397,850)	-	-	-	-	(4,777,208)	(439,267)
-	-	-	-	-	-	-
<u>(397,850)</u>	<u>-</u>	<u>125,025</u>	<u>254,016</u>	<u>-</u>	<u>(4,777,208)</u>	<u>(439,267)</u>
(1,170,965)	17,339	(188,226)	86,675	7,753	(289,840)	(1,204,329)
<u>1,170,965</u>	<u>12,592</u>	<u>218,764</u>	<u>-</u>	<u>14,238</u>	<u>8,445,247</u>	<u>4,523,718</u>
<u>\$ -</u>	<u>29,931</u>	<u>30,538</u>	<u>86,675</u>	<u>21,991</u>	<u>8,155,407</u>	<u>3,319,389</u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2010

	D.W.I. Facilities	County Clerks Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts
Revenues				
Taxes	\$ -	-	6,567,918	-
Intergovernmental	2,874,556	-	-	1,607,446
Investment income	-	4,038	13,321	-
Fees	363,682	60,452	-	-
Sale of assets	-	-	-	-
Miscellaneous	1,759	-	-	2,213
Total Revenues	3,239,997	64,490	6,581,239	1,609,659
Expenditures				
Current				
General government	-	77,790	-	-
Public Safety	3,402,858	-	3,840,340	892,907
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	215,375	7,705	-	132,081
Refunding bond issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
Total expenditures	3,618,233	85,495	3,840,340	1,024,988
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(378,236)	(21,005)	2,740,899	584,671
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds discount	-	-	-	-
Operating transfers, in	934,990	-	-	-
Operating transfers, out	(287,203)	-	(2,780,936)	-
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	647,787	-	(2,780,936)	-
Net changes in fund balances	269,551	(21,005)	(40,037)	584,671
Fund balances beginning of year	1,107,730	295,155	2,140,706	918,330
Fund balances end of year	\$ 1,377,281	274,150	2,100,669	1,503,001

	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$	-	2,020,127	1,095,643	2,116,625	-	-	-
	1,202,762	-	-	877,428	-	-	-
	322	86,072	-	2,720	-	19,628	(58)
	-	-	-	36,434	-	-	-
	-	-	-	-	-	-	-
	1,393	-	-	1,040	-	-	-
	1,204,477	2,106,199	1,095,643	3,034,247	-	19,628	(58)
	-	-	-	-	-	-	-
	-	-	-	3,285,867	-	-	2,183
	1,166,073	-	-	-	-	51,806	-
	-	-	-	-	-	-	-
	-	3,809,953	-	-	-	-	-
	19,150	-	-	231,641	-	712,371	68,857
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,185,223	3,809,953	-	3,517,508	-	764,177	71,040
	19,254	(1,703,754)	1,095,643	(483,261)	-	(744,549)	(71,098)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	(58,002)	(1,387,225)	-	-	-	-
	-	-	-	-	-	-	-
	-	(58,002)	(1,387,225)	-	-	-	-
	19,254	(1,761,756)	(291,582)	(483,261)	-	(744,549)	(71,098)
	250,411	7,007,532	1,580,843	1,296,733	2,000	2,038,532	149,320
\$	269,665	5,245,776	1,289,261	813,472	2,000	1,293,983	78,222

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2010

	Capital Replacement	Capital Replacement Reserve	Road Construction	Total Nonmajor Funds
Revenues				
Taxes	\$ -	-	-	24,450,184
Intergovernmental	-	-	35,857	9,362,808
Investment income	-	101,647	39,671	525,699
Fees	-	-	-	2,049,431
Sale of assets	-	-	-	-
Miscellaneous	2,678	-	54,188	98,073
Total Revenues	2,678	101,647	129,716	36,486,195
Expenditures				
Current				
General government	-	-	-	77,790
Public Safety	-	-	-	28,176,272
Health and welfare	-	-	-	1,217,879
Culture and recreation	-	-	-	1,112,197
Environmental	-	-	-	7,015,661
Capital outlay	2,552,816	-	1,678,826	7,108,500
Refunding bond issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
Total expenditures	2,552,816	-	1,678,826	44,708,299
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(2,550,138)	101,647	(1,549,110)	(8,222,104)
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds discount	-	-	-	-
Operating transfers, in	2,281,692	129,105	-	11,699,117
Operating transfers, out	-	(1,202,046)	(515,600)	(11,925,063)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	2,281,692	(1,072,941)	(515,600)	(225,946)
Net changes in fund balances	(268,446)	(971,294)	(2,064,710)	(8,448,050)
Fund balances beginning of year	1,536,190	8,040,235	3,239,954	51,779,339
Fund balances end of year	\$ 1,267,744	7,068,941	1,175,244	43,331,289

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORRECTIONS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,078,236	4,139,866	4,397,329	257,463
Intergovernmental	2,344,625	2,730,209	2,244,383	(485,826)
Investment income	21,000	21,000	9,037	(11,963)
Fees	868,000	868,000	812,910	(55,090)
Miscellaneous	2,000	2,000	4,121	2,121
Total revenues	<u>8,313,861</u>	<u>7,761,075</u>	<u>7,467,780</u>	<u>(293,295)</u>
Prior year cash appropriated	375,701			
Total budgeted revenues	<u>8,689,562</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,683,921	8,606,637	8,110,165	496,472
Operating expenses	4,060,164	4,057,535	3,643,111	414,424
Capital outlay	31,608	99,237	37,583	61,654
Total expenditures	<u>12,775,693</u>	<u>12,763,409</u>	<u>11,790,859</u>	<u>972,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,086,131)</u>	<u>(5,002,334)</u>	<u>(4,323,079)</u>	<u>679,255</u>
Other Financing Sources (Uses)				
Transfers in	4,086,131	4,947,217	3,925,141	(1,022,076)
Net change in fund balance	-	(55,117)	(397,938)	(342,821)
Fund balance, beginning	1,217,224	1,217,224	1,217,224	-
Fund balance, ending	<u>\$ 1,217,224</u>	<u>1,162,107</u>	819,286	<u>(342,821)</u>
Change in accounts receivable			(118,468)	
Change in accounts payable			12,044	
Change in accrued liabilities			(28,241)	
GAAP fund balance			<u>\$ 684,621</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SOLID WASTE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,933,555	1,558,739	1,505,458	(53,281)
Intergovernmental	200,505	200,505	200,505	-
Investment income	3,000	3,000	1,939	(1,061)
Fees	78,900	78,900	72,612	(6,288)
Miscellaneous	-	-	96	96
Total revenues	<u>2,215,960</u>	<u>1,841,144</u>	<u>1,780,610</u>	<u>(60,534)</u>
Prior year cash appropriated	63,822			
Total budgeted revenues	<u>2,279,782</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,566,536	1,566,536	1,534,219	32,317
Operating expenses	1,570,360	1,570,360	1,501,226	69,134
Capital outlay	58,922	58,922	57,535	1,387
Total expenditures	<u>3,195,818</u>	<u>3,195,818</u>	<u>3,092,980</u>	<u>102,838</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(916,036)</u>	<u>(1,354,674)</u>	<u>(1,312,370)</u>	<u>42,304</u>
Other Financing Sources (Uses)				
Transfers in	916,036	1,290,852	1,268,212	(22,640)
Net change in fund balance	-	(63,822)	(44,158)	19,664
Fund balance, beginning	156,058	156,058	156,058	-
Fund balance, ending	<u>\$ 156,058</u>	<u>92,236</u>	<u>111,900</u>	<u>19,664</u>
Change in accounts receivable			(12,739)	
Change in accounts payable			7,092	
Change in accrued liabilities			<u>(23,259)</u>	
GAAP fund balance			<u>\$ 82,994</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
AMBULANCE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Interest income	\$ 150,000	150,000	92,017	(57,983)
Prior year cash appropriated	(531,217)			
Total budgeted revenues	<u>(381,217)</u>			
Expenditures				
Salaries and benefits	220,208	290,547	271,528	19,019
Operating expenses	2,530,409	2,460,070	1,977,749	482,321
Capital outlay	-	-	-	-
Total Expenditures	<u>2,750,617</u>	<u>2,750,617</u>	<u>2,249,277</u>	<u>501,340</u>
Excess (deficiency) of revenues over (under) expenditures	(3,131,834)	(2,600,617)	(2,157,260)	443,357
Other Financing Sources (Uses)				
Transfers in	3,211,560	2,780,936	2,780,936	-
Transfers out	(79,726)	(79,726)	(79,726)	-
Total other financing sources (uses)	<u>3,131,834</u>	<u>2,701,210</u>	<u>2,701,210</u>	<u>-</u>
Net change in fund balance	-	100,593	543,950	443,357
Fund balance, beginning	6,210,819	6,210,819	6,210,819	-
Fund balance, ending	<u>\$6,210,819</u>	<u>6,311,412</u>	<u>6,754,769</u>	<u>443,357</u>
Change in accounts payable			<u>175,133</u>	
GAAP fund balance			<u>\$6,929,902</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
State grant	\$ 129,920	125,869	125,869	-
Miscellaneous	-	-	-	-
Total revenues	<u>129,920</u>	<u>125,869</u>	<u>125,869</u>	<u>-</u>
Prior year cash appropriated	13,364			
Total budgeted revenues	<u>143,284</u>			
Expenditures				
Operating expenses	106,313	100,005	101,108	(1,103)
Capital outlay	36,971	39,228	6,139	33,089
Total Expenditures	<u>143,284</u>	<u>139,233</u>	<u>107,247</u>	<u>31,986</u>
Excess (deficiency) of revenues over (under) expenditures	-	(13,364)	18,622	31,986
Fund balance, beginning	13,025	13,025	13,025	-
Fund balance, ending	<u>\$ 13,025</u>	<u>(339)</u>	<u>31,647</u>	<u>31,986</u>
Change in accounts payable			<u>(2,505)</u>	
GAAP fund balance			<u>\$ 29,142</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FARM AND RANGE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 111,000	258,978	159,984	(98,994)
Investment income	1,500	1,500	2,384	884
Total revenues	<u>112,500</u>	<u>260,478</u>	<u>162,368</u>	<u>(98,110)</u>
Prior year cash appropriated	(1,316)			
Total budgeted revenues	<u>111,184</u>			
Expenditures				
Current				
Environmental	111,184	259,162	154,096	105,066
Excess (deficiency) of revenues over (under) expenditures	-	1,316	8,272	6,956
Fund balance, beginning	193,018	193,018	193,018	-
Fund balance, ending	<u>\$ 193,018</u>	<u>194,334</u>	<u>201,290</u>	<u>6,956</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$2,423,655	-	-	-
Investment income	5,000	5,000	347	(4,653)
Total revenues	<u>2,428,655</u>	<u>5,000</u>	<u>347</u>	<u>(4,653)</u>
Prior year cash appropriated	<u>(2,428,655)</u>			
Total budgeted revenues	<u>-</u>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	5,000	347	(4,653)
Other Financing Sources (Uses)				
Transfers out	-	(397,850)	(397,850)	-
Net change in fund balance	-	(392,850)	(397,503)	(4,653)
Fund balance, beginning	<u>1,170,965</u>	<u>1,170,965</u>	<u>1,170,965</u>	<u>-</u>
Fund balance, ending	<u>\$1,170,965</u>	<u>778,115</u>	<u>773,462</u>	<u>(4,653)</u>
Change in accounts receivable			<u>(773,462)</u>	
GAAP fund balance			<u>\$ -</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 90,000	90,000	90,600	600
Miscellaneous	-	-	1,183	1,183
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>91,783</u>	<u>1,783</u>
Prior year cash appropriated	12,592			
Total budgeted revenues	<u>102,592</u>			
Expenditures				
Current				
Public safety				
Operating expenses	59,135	59,135	44,602	14,533
Capital outlay	43,457	43,457	29,782	13,675
Total expenses	<u>102,592</u>	<u>102,592</u>	<u>74,384</u>	<u>28,208</u>
Excess (deficiency) of revenues over (under) expenditures	-	(12,592)	17,399	29,991
Fund balance, beginning	12,592	12,592	12,592	-
Fund balance, ending	<u>\$ 12,592</u>	<u>-</u>	<u>29,991</u>	<u>29,991</u>
Change in accounts receivable			173	
Change in accounts payable			(233)	
GAAP fund balance			<u>\$ 29,931</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
NATIONAL HIGH SCHOOL FINALS RODEO FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Rodeo	\$ 714,710	\$ 714,710	468,526	(246,184)
Investment income	331	331	343	12
Miscellaneous	89	89	135	46
Total revenues	<u>715,130</u>	<u>715,130</u>	469,004	(246,126)
Prior year cash appropriated	223,789			
Total budgeted revenues	<u>938,919</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	75,080	75,080	46,455	28,625
Operating expenses	1,067,375	1,067,375	746,317	321,058
Capital outlay	2,468	2,468	1,283	1,185
Total expenditures	<u>1,144,923</u>	<u>1,144,923</u>	794,055	350,868
Excess (deficiency) of revenues over (under) expenditures	<u>(206,004)</u>	<u>(429,793)</u>	(325,051)	104,742
Other Financing Sources (Uses)				
Transfers in	206,004	206,004	125,025	(80,979)
Net change in fund balance	-	(223,789)	(200,026)	23,763
Fund balance, beginning	218,764	218,764	218,764	-
Fund balance, ending	<u>\$ 218,764</u>	<u>(5,025)</u>	18,738	<u>23,763</u>
Change in accounts receivable			-	
Change in accounts payable			10,764	
Change in accrued liabilities			1,036	
GAAP fund balance			<u>\$ 30,538</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Fees	\$ 741,500	\$ 741,500	248,711	(492,789)
Investment income	-	-	178	178
Miscellaneous	-	-	839	839
Total revenues	<u>741,500</u>	<u>741,500</u>	249,728	(491,772)
Prior year cash appropriated				
Total budgeted revenues	<u>741,500</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	512,671	512,671	126,299	386,372
Operating expenses	335,050	335,050	157,367	177,683
Capital outlay	67,565	67,565	88,146	(20,581)
Total expenditures	<u>915,286</u>	<u>915,286</u>	371,812	543,474
Excess (deficiency) of revenues over (under) expenditures	<u>(173,786)</u>	<u>(173,786)</u>	(122,084)	51,702
Other Financing Sources (Uses)				
Transfers in	173,786	277,802	254,016	(23,786)
Net change in fund balance	-	104,016	131,932	27,916
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>104,016</u>	131,932	<u>27,916</u>
Change in accounts receivable			1,502	
Change in accounts payable			(18,458)	
Change in accrued liabilities			(28,301)	
GAAP fund balance			<u>\$ 86,675</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
RECREATION FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Cigarette taxes	\$ 6,500	6,500	8,012	1,512
Investment income	100	100	245	145
Total revenues	<u>6,600</u>	<u>6,600</u>	<u>8,257</u>	<u>1,657</u>
Prior year cash appropriated	(6,600)			
Total budgeted revenues	<u>-</u>			
Expenditures				
Current				
Cultural and Recreation	-	1,000	800	200
Total expenditures	<u>-</u>	<u>1,000</u>	<u>800</u>	<u>200</u>
Excess (deficiency) of revenues over (under) expenditures	-	5,600	7,457	1,857
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	5,600	7,457	1,857
Fund balance, beginning	14,238	14,238	14,238	-
Fund balance, ending	<u>\$ 14,238</u>	<u>19,838</u>	<u>21,695</u>	<u>1,857</u>
Change in accounts receivable			<u>296</u>	
GAAP fund balance			<u>\$ 21,991</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HEALTH CARE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 5,104,988	4,161,675	4,419,132	257,457
Investment income	165,000	165,000	104,799	(60,201)
Miscellaneous	-	-	-	-
Total revenues	<u>5,269,988</u>	<u>4,326,675</u>	<u>4,523,931</u>	<u>197,256</u>
Prior year cash appropriated	923,015			
Total budgeted revenues	<u>6,193,003</u>			
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>6,193,003</u>	<u>4,326,675</u>	<u>4,523,931</u>	<u>197,256</u>
Other Financing Sources (Uses)				
Transfers out	(6,193,003)	(6,381,537)	(4,777,208)	1,604,329
Net change in fund balances	-	(2,054,862)	(253,277)	1,801,585
Fund balance, beginning	8,445,247	8,445,247	8,445,247	-
Fund balance, ending	<u>\$ 8,445,247</u>	<u>6,390,385</u>	<u>8,191,970</u>	<u>1,801,585</u>
Change in accounts receivable			(36,563)	
GAAP fund balance			<u>\$ 8,155,407</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FIRE EXCISE TAX - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,056,836	3,307,203	3,200,643	(106,560)
Intergovernmental	10,658	10,658	10,658	-
Investment income	160,000	160,000	47,051	(112,949)
Miscellaneous	-	10,572	15,364	4,792
Total revenues	<u>4,227,494</u>	<u>3,488,433</u>	<u>3,273,716</u>	<u>(214,717)</u>
Prior year cash appropriated	<u>3,180,265</u>			
Total budgeted revenues	7,407,759			
Expenditures				
Public Safety				
Operating expenses	3,507,415	3,486,778	2,782,582	704,196
Capital outlay	3,461,077	2,771,625	1,351,201	1,420,424
Total expenditures	<u>6,968,492</u>	<u>6,258,403</u>	<u>4,133,783</u>	<u>2,124,620</u>
Excess of revenues over expenditures	<u>439,267</u>	<u>(2,769,970)</u>	<u>(860,067)</u>	<u>1,909,903</u>
Other Financing Sources (Uses)				
Transfers out	<u>(439,267)</u>	<u>(439,267)</u>	<u>(439,267)</u>	<u>-</u>
Net change in fund balances	-	(3,209,237)	(1,299,334)	1,909,903
Fund balance, beginning	<u>4,523,718</u>	<u>4,523,718</u>	<u>4,523,718</u>	<u>-</u>
Fund balance, ending	<u>\$ 4,523,718</u>	<u>1,314,481</u>	<u>3,224,384</u>	<u>1,909,903</u>
Change in accounts receivable			(9,517)	
Change in prepaid expenses			4	
Change in accounts payable			<u>104,518</u>	
GAAP fund balance			<u>\$ 3,319,389</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
D.W.I. FACILITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,250,111	2,510,534	3,206,761	696,227
Fees	372,742	367,863	363,681	(4,182)
Miscellaneous	-	-	700	700
Total revenues	<u>2,622,853</u>	<u>2,878,397</u>	<u>3,571,142</u>	<u>692,745</u>
Prior year cash appropriated	9,716			
Total budgeted revenues	<u>2,632,569</u>			
Expenditures				
Public Safety				
Salaries and benefits	2,818,474	2,963,096	2,675,133	287,963
Operating expenses	553,718	877,900	725,867	152,033
Capital outlay	14,294	556,102	215,374	340,728
Total expenditures	<u>3,386,486</u>	<u>4,397,098</u>	<u>3,616,374</u>	<u>780,724</u>
Excess of revenues over expenditures	<u>(753,917)</u>	<u>(1,518,701)</u>	<u>(45,232)</u>	<u>1,473,469</u>
Other Financing Sources (Uses)				
Transfers in	753,917	942,451	934,990	(7,461)
Transfers out	-	(287,204)	(287,203)	1
Total other financing sources (uses)	<u>753,917</u>	<u>655,247</u>	<u>647,787</u>	<u>(7,460)</u>
Net change in fund balances	-	(863,454)	602,555	1,466,009
Fund balance, beginning	<u>1,107,730</u>	<u>1,107,730</u>	<u>1,107,730</u>	-
Fund balance, ending	<u>\$ 1,107,730</u>	<u>244,276</u>	<u>1,710,285</u>	<u>1,466,009</u>
Change in accounts receivable			(331,145)	
Change in accounts payable			22,248	
Change in accrued liabilities			<u>(24,107)</u>	
GAAP fund balance			<u>\$ 1,377,281</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COUNTY CLERK'S RECORDING FEES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Recording fees	\$ 80,000	80,000	60,452	(19,548)
Investment income	10,000	10,000	4,038	(5,962)
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>64,490</u>	<u>(25,510)</u>
Prior year cash appropriated	128,116			
Total budgeted revenues	<u>218,116</u>			
Expenditures				
Current				
General Government				
Operating expenses	153,457	153,457	69,448	84,009
Capital outlay	64,659	64,659	7,705	56,954
Total expenditures	<u>218,116</u>	<u>218,116</u>	<u>77,153</u>	<u>140,963</u>
Excess (deficiency) of revenues over (under) expenditures	-	(128,116)	(12,663)	115,453
Fund balance, beginning	<u>295,155</u>	<u>295,155</u>	<u>295,155</u>	-
Fund balance, ending	<u>\$ 295,155</u>	<u>167,039</u>	<u>282,492</u>	<u>115,453</u>
Change in accounts payable			<u>(8,342)</u>	
GAAP fund balance			<u>\$ 274,150</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS / EMS GROSS RECEIPTS TAX - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$7,646,571	6,621,276	6,621,276	-
Investment income	25,000	25,000	13,320	(11,680)
Total revenues	<u>7,671,571</u>	<u>6,646,276</u>	<u>6,634,596</u>	<u>(11,680)</u>
Prior year cash appropriated	<u>(25,000)</u>			
Total budgeted revenues	7,646,571			
Expenditures				
Current				
Public safety				
Operating expenses	4,435,011	3,840,340	3,840,340	-
Capital outlay	-	-	-	-
Total expenses	<u>4,435,011</u>	<u>3,840,340</u>	<u>3,840,340</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,211,560	2,805,936	2,794,256	(11,680)
Other Financing Sources (Uses)				
Transfers out	<u>(3,211,560)</u>	<u>(2,780,936)</u>	<u>(2,780,936)</u>	<u>-</u>
Net change in fund balance	-	25,000	13,320	(11,680)
Fund balance, beginning	<u>2,140,706</u>	<u>2,140,706</u>	<u>2,140,706</u>	<u>-</u>
Fund balance, ending	<u>\$2,140,706</u>	<u>2,165,706</u>	<u>2,154,026</u>	<u>(11,680)</u>
Change in accounts receivable			<u>(53,357)</u>	
GAAP fund balance			<u>\$2,100,669</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
VOLUNTEER FIRE DISTRICTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State fire allotment	\$1,358,130	1,607,446	1,607,446	-
Miscellaneous	-	2,438	2,438	-
Total revenues	<u>1,358,130</u>	<u>1,609,884</u>	<u>1,609,884</u>	-
Prior year cash appropriated	949,962			
Total budgeted revenues	<u>2,308,092</u>			
Expenditures				
Public Safety				
Operating expenses	1,310,846	1,400,111	896,696	503,415
Capital outlay	997,246	1,159,735	132,081	1,027,654
Total expenditures	<u>2,308,092</u>	<u>2,559,846</u>	<u>1,028,777</u>	<u>1,531,069</u>
Excess (deficiency) of revenues over (under) expenditures	-	(949,962)	581,107	1,531,069
Fund balance, beginning	918,330	918,330	918,330	-
Fund balance, ending	<u>\$ 918,330</u>	<u>(31,632)</u>	<u>1,499,437</u>	<u>1,531,069</u>
Change in accounts receivable			(225)	
Change in accounts payable			<u>3,789</u>	
GAAP fund balance			<u>\$1,503,001</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOUSING AUTHORITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 953,293	1,083,293	1,202,762	119,469
Investment Income	500	500	322	(178)
Miscellaneous	1,000	1,000	1,393	393
Total revenues	<u>954,793</u>	<u>1,084,793</u>	<u>1,204,477</u>	<u>119,684</u>
Prior year cash appropriated	147,606			
Total budgeted revenues	<u>1,102,399</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	183,476	183,476	137,514	45,962
Operating expenses	912,797	1,042,797	1,028,259	14,538
Capital outlay	6,126	19,150	19,150	-
Total expenditures	<u>1,102,399</u>	<u>1,245,423</u>	<u>1,184,923</u>	<u>60,500</u>
Excess (deficiency) of revenues over (under) expenditures	-	(160,630)	19,554	180,184
Fund balance, beginning	250,411	250,411	250,411	-
Fund balance, ending	<u>\$ 250,411</u>	<u>89,781</u>	<u>269,965</u>	<u>180,184</u>
Change in accounts payable			327	
Change in accrued liabilities			<u>(627)</u>	
GAAP fund balance			<u>\$ 269,665</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
WATER RESERVE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes - Local Effort	\$ 1,269,379	1,269,379	1,402,811	133,432
Taxes - State Shared	536,221	536,221	616,420	80,199
Interest earnings	140,000	140,000	86,072	(53,928)
Total revenues	<u>1,945,600</u>	<u>1,945,600</u>	<u>2,105,303</u>	<u>159,703</u>
Prior year cash appropriated	<u>751,305</u>			
Total budgeted revenues	<u>2,696,905</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	-	-	-	-
Operating expenses	2,638,902	6,074,371	3,809,953	2,264,418
Capital outlay	-	-	-	-
Total expenditures	<u>2,638,902</u>	<u>6,074,371</u>	<u>3,809,953</u>	<u>2,264,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>58,003</u>	<u>(4,128,771)</u>	<u>(1,704,650)</u>	<u>2,424,121</u>
Other Financing Sources (Uses)				
Transfers out	(58,003)	(58,003)	(58,002)	1
Net change in fund balance	<u>-</u>	<u>(4,186,774)</u>	<u>(1,762,652)</u>	<u>2,424,122</u>
Fund balance, beginning	<u>7,007,532</u>	<u>7,007,532</u>	<u>7,007,532</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,007,532</u>	<u>2,820,758</u>	<u>5,244,880</u>	<u>2,424,122</u>
Change in deferred revenue			<u>896</u>	
GAAP fund balance			<u>\$ 5,245,776</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX RESERVE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$1,276,247	1,040,419	1,104,783	64,364
Prior year cash appropriated	<u>110,978</u>			
Total budgeted revenues	<u>1,387,225</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,387,225</u>	<u>1,040,419</u>	<u>1,104,783</u>	<u>64,364</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,387,225)</u>	<u>(1,387,225)</u>	<u>(1,387,225)</u>	-
Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses	-	(346,806)	(282,442)	64,364
Fund balance, beginning	<u>1,580,843</u>	<u>1,580,843</u>	<u>1,580,843</u>	-
Fund balance, ending	<u>\$1,580,843</u>	<u>1,234,037</u>	1,298,401	<u>64,364</u>
Change in accounts receivable			<u>(9,140)</u>	
GAAP fund balance			<u>\$1,289,261</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
JUVENILE SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$2,839,043	1,895,730	2,153,188	257,458
Fees	16,452	16,452	37,305	20,853
Intergovernmental	927,730	927,730	876,166	(51,564)
Investment income	21,000	21,000	2,720	(18,280)
Miscellaneous	-	-	1,126	1,126
Total revenues	3,804,225	2,860,912	3,070,505	209,593
Prior year cash appropriated	510,430			
Total budgeted revenues	4,314,655			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,805,174	2,683,415	2,636,292	47,123
Operating expenses	658,266	651,766	657,013	(5,247)
Capital outlay	288,884	243,871	236,176	7,695
Total expenditures	3,752,324	3,579,052	3,529,481	49,571
Excess (deficiency) of revenues over (under) expenditures	562,331	(718,140)	(458,976)	259,164
Other Financing Sources (Uses)				
Transfers in	-	207,710	-	(207,710)
Transfers out	(562,331)	-	-	-
Total other financing sources (uses)	(562,331)	207,710	-	(207,710)
Net change in fund balance	-	(510,430)	(458,976)	51,454
Fund balance, beginning	1,296,733	1,296,733	1,296,733	-
Fund balance, ending	\$1,296,733	786,303	837,757	51,454
Change in accounts receivable			(36,257)	
Change in accounts payable			19,320	
Change in accrued liabilities			(7,348)	
GAAP fund balance			<u>\$ 813,472</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
C.D.B.G. - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenue				
Intergovernmental	\$ -	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash appropriated	2,000			
Total budgeted revenues	<u>2,000</u>			
Expenditures				
Operating expenses	-	-	-	-
Capital outlay	2,000	2,000	-	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	(2,000)	-	2,000
Fund balance, beginning	2,000	2,000	2,000	-
Fund balance, ending	<u>\$ 2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Change in accounts payable			<u>-</u>	
GAAP fund balance			<u>\$ 2,000</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOSPITAL CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
State funding	\$ -	-	-	-
Investment income	-	-	19,628	19,628
Miscellaneous	-	-	97,290	97,290
Total revenues	-	-	116,918	116,918
Prior year cash appropriated	2,511,512			
Total budgeted revenues	2,511,512			
Expenditures				
Contractual services	225,904	225,904	78,017	147,887
Capital outlay	2,285,608	2,285,608	1,256,430	1,029,178
Total expenditures	2,511,512	2,511,512	1,334,447	1,177,065
Excess (deficiency) of revenues over (under) expenditures	-	(2,511,512)	(1,217,529)	1,293,983
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balances	-	(2,511,512)	(1,217,529)	1,293,983
Fund balance, beginning	2,038,532	2,038,532	2,038,532	-
Fund balance, ending	<u>\$ 2,038,532</u>	<u>(472,980)</u>	821,003	<u>1,293,983</u>
Change in accounts receivable			(97,290)	
Change in accounts payable			570,270	
GAAP fund balance			<u>\$ 1,293,983</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
DETENTION CENTER - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ -	-	(58)	(58)
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>(58)</u>	<u>(58)</u>
Prior year cash appropriated	155,483			
Total budgeted revenues	<u>155,483</u>			
Expenditures				
Contractual services	70,330	70,330	8,346	61,984
Capital outlay	85,153	85,153	68,857	16,296
Total expenditures	<u>155,483</u>	<u>155,483</u>	<u>77,203</u>	<u>78,280</u>
Excess (deficiency) of revenues over (under) expenditures	-	(155,483)	(77,261)	78,222
Fund balances, beginning	149,320	149,320	149,320	-
Fund balances, ending	<u>\$ 149,320</u>	<u>(6,163)</u>	<u>72,059</u>	<u>78,222</u>
Change in accounts payable			<u>6,163</u>	
GAAP fund balance			<u>\$ 78,222</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	-	-	-
Miscellaneous	-	-	2,678	2,678
Total revenues	-	-	2,678	2,678
Prior year cash appropriated	1,630,029			
Total budgeted revenues	1,630,029			
Expenditures				
Current				
Capital outlay	4,562,339	4,686,298	2,636,842	2,049,456
Total expenditures	4,562,339	4,686,298	2,636,842	2,049,456
Excess (deficiency) of revenues over (under) expenditures	(2,932,310)	(4,686,298)	(2,634,164)	2,052,134
Other Financing Sources (Uses)				
Transfers in	2,932,310	3,056,269	2,281,692	(774,577)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,932,310	3,056,269	2,281,692	(774,577)
Net change in fund balance	-	(1,630,029)	(352,472)	1,277,557
Fund balance, beginning	1,536,190	1,536,190	1,536,190	-
Fund balance, ending	<u>\$ 1,536,190</u>	<u>(93,839)</u>	1,183,718	<u>1,277,557</u>
Change in accounts payable			84,026	
GAAP fund balance			<u>\$ 1,267,744</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CAPITAL REPLACEMENT RESERVE - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 200,000	200,000	101,647	(98,353)
Prior year cash appropriated	121,350			
Total budgeted revenues	<u>321,350</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>321,350</u>	<u>200,000</u>	<u>101,647</u>	<u>(98,353)</u>
Other Financing Sources (Uses)				
Transfers in	-	129,106	129,105	(1)
Transfers out	(321,350)	(1,202,046)	(1,202,046)	-
Total other financing sources (uses)	<u>(321,350)</u>	<u>(1,072,940)</u>	<u>(1,072,941)</u>	<u>(1)</u>
Net change in fund balance	-	(872,940)	(971,294)	(98,354)
Fund balance, beginning	8,040,235	8,040,235	8,040,235	-
Fund balance, ending	<u>\$8,040,235</u>	<u>7,167,295</u>	<u>7,068,941</u>	<u>(98,354)</u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ROAD CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 588,000	2,154,000	35,857	(2,118,143)
Sale of property	-	-	-	-
Investment income	-	-	39,671	39,671
Miscellaneous	322,223	47,304	54,188	6,884
Total revenues	<u>910,223</u>	<u>2,201,304</u>	129,716	(2,071,588)
Prior year cash appropriated	3,294,963			
Total budgeted revenues	<u>4,205,186</u>			
Expenditures				
Contractual services	-	-	-	-
Road construction	4,205,186	4,980,667	834,748	4,145,919
Total expenditures	<u>4,205,186</u>	<u>4,980,667</u>	834,748	4,145,919
Excess (deficiency) of revenues over (under) expenditures	-	(2,779,363)	(705,032)	2,074,331
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(515,600)	(515,600)	-
Total other financing sources (uses)	<u>-</u>	<u>(515,600)</u>	<u>(515,600)</u>	<u>-</u>
Net change in fund balance	-	(3,294,963)	(1,220,632)	2,074,331
Fund balance, beginning	<u>3,239,954</u>	<u>3,239,954</u>	<u>3,239,954</u>	-
Fund balance, ending	<u>\$ 3,239,954</u>	<u>(55,009)</u>	2,019,322	<u>2,074,331</u>
Change in accounts payable			<u>(844,078)</u>	
GAAP fund balance			<u>\$ 1,175,244</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for organizations and other governments.

Conservancy and Irrigation Fund. To account for the collection and payment to the various conservancies, irrigation and water districts of revenue billed and collected by the County on their behalf.

Municipalities Fund. To account for the collection and payments to the municipalities of Aztec, Bloomfield and Farmington of property taxes levied and collected by the County on their behalf.

State Fund. To account for the collection and payment to the State of New Mexico of revenue billed and collected by the County on its behalf.

School Funds. To account for the collection and payment to the various County school districts and the San Juan College of property taxes levied and collected by the County on their behalf, along with their share of the oil and gas production and equipment taxes and any other sources of revenue legally belonging to the school districts and collected by the County.

Suspense Fund. To account for the collection and distribution of current and delinquent property taxes, taxes paid under protest, and in advance as required by bases involving mobile homes, and overpayments and underpayments of taxes.

Clerk's Refunds. To account for excess collections from the Clerk's Office due to customers.

**SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
Fiscal Year Ended June 30, 2010**

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 974	173	201	946
LIABILITIES				
Due to clerk refunds	\$ 974	173	201	946
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 7,352	349,133	356,485	-
LIABILITIES				
Due to other taxing districts	\$ 7,352	349,133	356,485	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	2,702,826	2,702,826	-
LIABILITIES				
Due to other taxing districts	\$ -	2,702,826	2,702,826	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,081,227	3,081,227	-
LIABILITIES				
Due to other taxing districts	\$ -	3,081,227	3,081,227	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	48,110,747	48,110,747	-
LIABILITIES				
Due to other taxing districts	\$ -	48,110,747	48,110,747	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
SUSPENSE FUND				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 54,837	75,560,234	75,571,822	43,249
Property taxes receivable	1,568,352	51,583,213	50,733,598	2,417,967
Total assets	\$ 1,623,189	127,143,447	126,305,420	2,461,216
LIABILITIES				
Due to other taxing districts	1,623,189	55,800,446	54,962,419	2,461,216
Total Liabilities	\$ 1,623,189	55,800,446	54,962,419	2,461,216
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 55,811	75,560,407	75,572,023	44,195
Property taxes receivable	1,568,352	51,583,213	50,733,598	2,417,967
Total Assets	\$ 1,624,163	127,143,620	126,305,621	2,462,162
LIABILITIES				
Due to clerk refunds	\$ 974	173	201	946
Due to other taxing districts	1,623,189	55,800,446	54,962,419	2,461,216
Total liabilities	\$ 1,624,163	55,800,619	54,962,620	2,462,162

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

DISCRETELY PRESENTED COMPONENT UNITS

Communications Authority Operating. To account for the operation and maintenance of a joint communication facility. Funding is provided by a portion of the three-sixteenths of one percent Emergency Communications/Emergency Medical Services gross receipts tax. Authority for creation of the fund is by joint powers agreement as well as state statute (Section 7-20E-11 NMSA 1978 Compilation).

Communications Authority Capital. To account for the capital purchases of a joint communication facility. Funding is provided by local government entities that are participants of the agreement. Authority for creation of the fund is by joint powers agreement.

San Juan Water Commission. To account for operating and capital expenditures of the San Juan Water Commission established by a joint powers agreement between the participants of San Juan County, City of Farmington, City of Bloomfield, and the City of Aztec. Funding is provided by a transfer from the Water Reserve Fund which is funded by a ½ mil property tax in accordance with the joint powers agreement. Authority for creation of the fund is by joint powers agreement.

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 COMMUNICATIONS AUTHORITY
 June 30, 2010**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 6,937,989	307,937	7,245,926
Receivables			
Intergovernmental	-	-	-
Other	-	-	-
Prepaid expenditures	51,507	-	51,507
Total assets	<u>6,989,496</u>	<u>307,937</u>	<u>7,297,433</u>
LIABILITIES			
Accounts payable	40,503	-	40,503
Accrued payroll	130,397	-	130,397
Total liabilities	<u>170,900</u>	<u>-</u>	<u>170,900</u>
FUND BALANCES (DEFICIT)			
Reserved for short-term assets	51,507	-	51,507
Reserved for encumbrances	192,379	-	192,379
Unreserved, undesignated special revenues	6,574,710	307,937	6,882,647
Total fund balances	<u>6,818,596</u>	<u>307,937</u>	<u>7,126,533</u>
Total liabilities and fund balances	<u>\$ 6,989,496</u>	<u>307,937</u>	<u>7,297,433</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET ASSETS
June 30, 2010

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net assets are different because:	Communications Authority
Total Fund Balance Communications Authority	<u>\$ 7,126,533</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,696,202
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(141,169)</u>
Net assets Communications Authority	<u><u>\$ 8,681,566</u></u>

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 COMMUNICATIONS AUTHORITY
 Fiscal Year Ended June 30, 2010**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental	\$ 3,859,952	47,259	3,907,211
Investment income	96,513	3,996	100,509
Miscellaneous	6,025	-	6,025
Total revenues	3,962,490	51,255	4,013,745
Expenditures			
Current			
Public Safety	4,267,242	-	4,267,242
Capital outlay	-	-	-
Total expenditures	4,267,242	-	4,267,242
Excess of revenues over expenditures before other financings sources (uses)	(304,752)	51,255	(253,497)
Net changes in fund balances	(304,752)	51,255	(253,497)
Fund balances beginning of year	7,123,348	256,682	7,380,030
Fund balances end of year	\$ 6,818,596	307,937	7,126,533

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2010

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net assets are different because:	Communications Authority
Net changes in fund balances total governmental fund	<u>\$ (253,497)</u>
Governmental funds report capital outlay 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. This is the amount by which capital outlays exceed depreciation in the current period.	(522,869)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(6,305)</u>
Change in net assets Communications Authority	<u><u>\$ (782,671)</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS AUTHORITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<u>Revenues</u>				
Intergovernmental	\$4,461,913	3,867,242	3,860,626	(6,616)
Interest income	170,000	170,000	96,513	(73,487)
Miscellaneous	5,000	5,000	6,025	1,025
Total revenues	<u>4,636,913</u>	<u>4,042,242</u>	<u>3,963,164</u>	<u>(79,078)</u>
Prior year cash appropriated	(136,715)			
Total budgeted revenues	<u>4,500,198</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,015,859	3,015,859	2,629,833	386,026
Operating expenses	1,484,339	1,910,323	1,604,729	305,594
Total expenditures	<u>4,500,198</u>	<u>4,926,182</u>	<u>4,234,562</u>	<u>691,620</u>
Excess (deficiency) of revenues over (under) expenditures	-	(883,940)	(271,398)	612,542
Net change in fund balance	-	(883,940)	(271,398)	612,542
Fund balance, beginning	<u>7,123,348</u>	<u>7,123,348</u>	<u>7,123,348</u>	-
Fund balance, ending	<u>\$7,123,348</u>	<u>6,239,408</u>	<u>6,851,950</u>	<u>612,542</u>
Change in accounts receivable			(675)	
Change in prepaid expenses			2,010	
Change in accounts payable			(14,406)	
Change in accrued liabilities			(20,283)	
GAAP fund balance (deficit)			<u>\$6,818,596</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS AUTHORITY CAPITAL - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 47,259	47,259	47,259	-
Investment income	8,000	8,000	3,996	(4,004)
Miscellaneous	-	-	-	-
Total revenues	<u>55,259</u>	<u>55,259</u>	51,255	(4,004)
Prior year cash appropriated	(3,259)			
Total budgeted revenues	<u>52,000</u>			
Expenditures				
Capital outlay	52,000	52,000	-	52,000
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,259</u>	<u>51,255</u>	<u>47,996</u>
Net change in fund balance	-	3,259	51,255	47,996
Fund balance, beginning	256,682	256,682	256,682	-
Fund balance, ending	<u>\$ 256,682</u>	<u>259,941</u>	<u>307,937</u>	<u>47,996</u>

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2010

	San Juan Water Commission
ASSETS	
Pooled cash and investments	\$ 105,364
Receivables	
Intergovernmental	-
Interest	-
Other	221
Prepaid expenditures	14,411
Total assets	<u><u>\$ 119,996</u></u>
LIABILITIES	
Accounts payable	56,970
Accrued payroll	20,597
Total liabilities	<u><u>77,567</u></u>
FUND BALANCES	
Reserved for short-term assets	14,411
Reserved for encumbrances	116,352
Unreserved, undesignated special revenues	(88,334)
Total fund balances	<u><u>42,429</u></u>
Total liabilities and fund balances	<u><u>\$ 119,996</u></u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET ASSETS
June 30, 2010

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net assets are different because:	San Juan Water Commission
Total Fund Balance San Juan Water Commission	<u>\$ 42,429</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	29,126
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(67,416)</u>
Net assets San Juan Water Commission	<u><u>\$ 4,139</u></u>

**SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
SAN JUAN WATER COMMISSION
Fiscal Year Ended June 30, 2010**

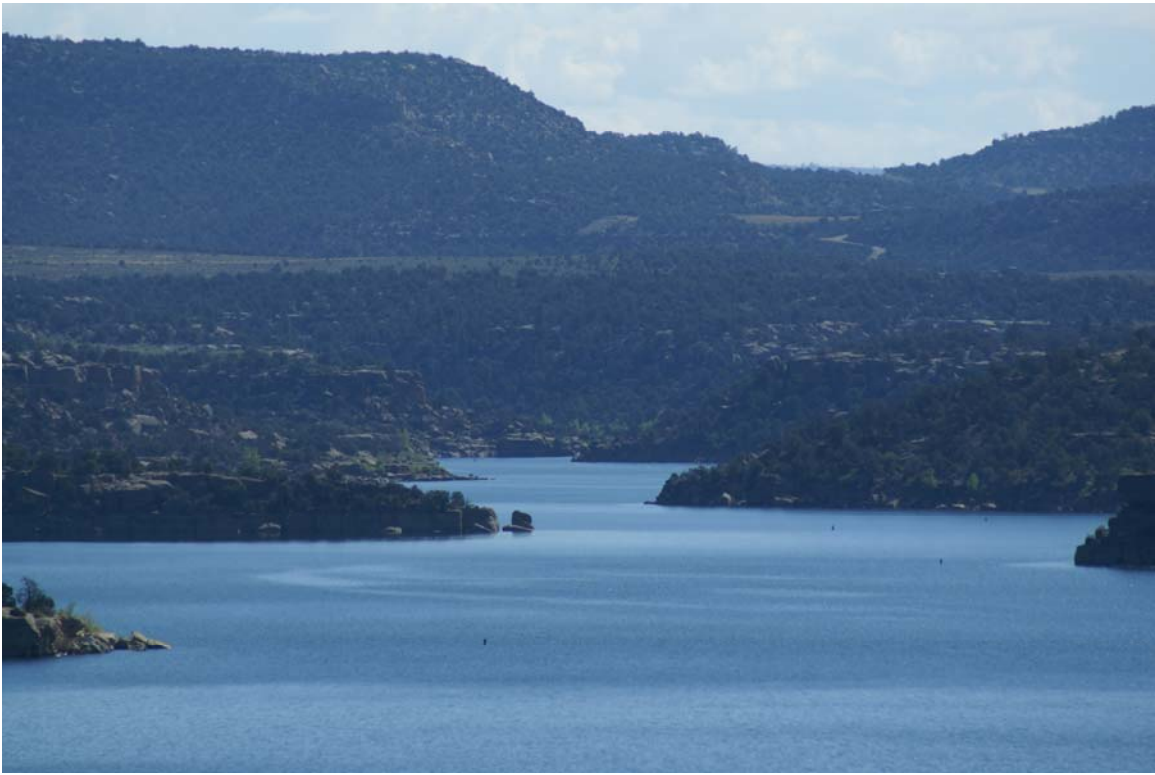
	San Juan Water Commission
<u>Revenues</u>	
Intergovernmental	\$ 3,809,953
Investment income	1,696
Miscellaneous	<u>5,292</u>
Total revenues	<u>3,816,941</u>
<u>Expenditures</u>	
Current	
Environmental	1,040,989
Capital outlay	<u>2,981,518</u>
Total expenditures	<u>4,022,507</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(205,566)</u>
Net changes in fund balances	(205,566)
Fund balances beginning of year	<u>247,995</u>
Fund balances end of year	<u><u>\$ 42,429</u></u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2010

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net assets are different because:	San Juan Water Commission
Net changes in fund balances total governmental fund	<u>\$ (205,566)</u>
Governmental funds report capital outlay 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. This is the amount by which capital outlays exceed depreciation in the current period.	(1,282)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(19,747)</u>
Change in net assets San Juan Water Commission	<u><u>\$ (226,595)</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SAN JUAN WATER COMMISSION - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive Negative
	Original	Final	Amounts	(Negative)
<u>Revenues</u>				
Intergovernmental	\$ 2,638,902	6,074,371	3,809,953	(2,264,418)
Interest earnings	15,000	15,000	1,695	(13,305)
Miscellaneous	6,998	6,998	5,237	(1,761)
Total revenues	<u>2,660,900</u>	<u>6,096,369</u>	<u>3,816,885</u>	<u>(2,279,484)</u>
Prior year cash appropriated	<u>(8,166)</u>			
Total budgeted revenues	<u>2,652,734</u>			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	434,854	434,854	421,082	13,772
Operating expenses	980,880	980,880	582,081	398,799
Capital outlay	1,237,000	4,672,469	2,981,519	1,690,950
Total expenditures	<u>2,652,734</u>	<u>6,088,203</u>	<u>3,984,682</u>	<u>2,103,521</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>8,166</u>	<u>(167,797)</u>	<u>(175,963)</u>
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net change in fund balance	<u>-</u>	<u>8,166</u>	<u>(167,797)</u>	<u>(175,963)</u>
Fund balance, beginning	<u>247,995</u>	<u>247,995</u>	<u>247,995</u>	<u>-</u>
Fund balance, ending	<u>\$ 247,995</u>	<u>256,161</u>	<u>80,198</u>	<u>(175,963)</u>
Change in investments				
Change in accounts receivable			57	
Change in prepaid expenses			(4,013)	
Change in accounts payable			(30,144)	
Change in accrued liabilities			(3,669)	
GAAP fund balance			<u>\$ 42,429</u>	



Navajo Lake

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2010**

This part of San Juan County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue sources, property taxes and gross receipts taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2003; schedules presenting government-wide information include information beginning in that year.

SAN JUAN COUNTY, NEW MEXICO
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Primary Government Governmental Activities					
Invested in capital assets, net of related debt	\$ 74,215,649	\$ 76,173,934	\$ 69,428,154	\$ 93,246,313	\$ 101,789,063
Restricted	22,052,264	29,479,359	52,471,042	47,398,013	57,049,924
Unrestricted	19,027,963	18,678,309	18,932,449	21,315,485	21,174,778
Total governmental activities net assets	<u>\$ 115,295,876</u>	<u>\$ 124,331,602</u>	<u>\$ 140,831,645</u>	<u>\$ 161,959,811</u>	<u>\$ 180,013,765</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 1,512,528	\$ 1,436,277
Restricted	-	-	-	-	-
Unrestricted	-	-	-	2,876,844	4,726,984
Total Communications Authority net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,389,372</u>	<u>\$ 6,163,261</u>
<u>San Juan Water Commission</u>					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 51,413	\$ 36,019
Restricted	-	-	-	-	-
Unrestricted	-	-	-	3,180,971	2,014,146
Total San Juan Water Commission net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,232,384</u>	<u>\$ 2,050,165</u>

Note: The County began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003. In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units.

SCHEDULE 1

Fiscal Year		
2008	2009	2010
\$ 99,404,659	\$ 126,888,528	\$ 151,354,543
85,767,872	76,534,768	64,651,646
21,140,718	23,420,938	22,729,468
<u>\$ 206,313,249</u>	<u>\$ 226,844,234</u>	<u>\$ 238,735,657</u>
\$ 1,365,768	\$ 2,219,071	\$ 1,696,202
-	-	-
6,034,938	7,245,166	6,985,364
<u>\$ 7,400,706</u>	<u>\$ 9,464,237</u>	<u>\$ 8,681,566</u>
\$ 27,817	\$ 30,408	\$ 29,126
-	-	-
889,748	200,326	(24,987)
<u>\$ 917,565</u>	<u>\$ 230,734</u>	<u>\$ 4,139</u>

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Expenses					
Governmental activities:					
General government	\$ 9,277,463	\$ 9,577,244	\$ 10,548,533	\$ 13,954,344	\$ 14,031,046
Public safety	21,765,740	23,863,933	27,825,258	32,939,333	39,688,102
Public works	9,044,814	9,164,350	4,437,632	4,215,514	6,366,308
Health and welfare	8,885,737	10,911,312	12,100,287	12,625,098	14,038,470
Culture and recreation	6,126,254	4,256,023	3,434,244	3,565,049	3,933,351
Environmental	-	-	2,516,476	2,961,851	3,323,786
Interest on long-term debt	1,681,947	2,333,297	3,147,361	3,545,101	3,187,875
Total governmental activities expenses	<u>\$ 56,781,955</u>	<u>\$ 60,106,159</u>	<u>\$ 64,009,791</u>	<u>\$ 73,806,290</u>	<u>\$ 84,568,938</u>
Program Revenues (see Schedule 3)					
Governmental activities:					
Charges for services:					
General government	\$ 809,124	\$ 1,041,361	\$ 897,298	\$ 949,514	\$ 1,033,562
Public Safety	1,588,302	540,914	664,873	811,926	765,960
Health and welfare	3,670,937	4,170,276	5,238,580	5,143,949	5,310,921
Culture and recreation	2,747,890	2,772,190	2,076,540	2,790,996	2,784,826
Other activities	429,113	-	402,988	275,143	329,494
Operating grants and contributions	4,351,726	7,087,132	7,282,163	10,086,580	11,136,665
Capital grants and contributions	2,732,648	2,955,026	1,378,307	3,682,720	2,971,067
Total governmental activities program revenues	<u>\$ 16,329,740</u>	<u>\$ 18,566,899</u>	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>
Net (Expense)/Revenue	<u><u>\$ (40,452,215)</u></u>	<u><u>\$ (41,539,260)</u></u>	<u><u>\$ (46,069,042)</u></u>	<u><u>\$ (50,065,462)</u></u>	<u><u>\$ (60,236,443)</u></u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes (see Schedule 4)					
Property taxes	\$ 15,061,060	\$ 14,903,991	\$ 16,712,145	\$ 18,244,189	\$ 16,794,458
Gross receipts taxes	13,539,329	21,197,331	26,636,072	34,956,500	37,741,077
Gas/Motor vehicle taxes	1,733,159	1,544,465	1,637,564	1,581,442	1,625,501
Franchise taxes	516,681	567,886	576,867	578,898	579,408
Oil & gas taxes	7,448,847	9,352,580	13,239,591	18,155,251	16,085,560
Cigarette taxes	16,831	16,851	14,824	16,239	20,483
Payments in lieu of taxes	1,164,495	1,194,683	1,222,891	1,243,173	1,234,023
Loss on defeasance	(4,530,542)	-	-	-	-
Investment earnings	1,147,106	984,885	2,078,343	2,468,396	3,609,971
Miscellaneous	251,885	812,314	450,788	234,175	599,916
Total governmental activities	<u>\$ 36,348,851</u>	<u>\$ 50,574,986</u>	<u>\$ 62,569,085</u>	<u>\$ 77,478,263</u>	<u>\$ 78,290,397</u>
Changes in Net Assets					
Governmental activities	<u>\$ (4,103,364)</u>	<u>\$ 9,035,726</u>	<u>\$ 16,500,043</u>	<u>\$ 27,412,801</u>	<u>\$ 18,053,954</u>

Note: The County began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003. In fiscal year 2006, the County began reporting rodeo revenues and racetrace facility lease revenues as program revenue of the function generating the revenue, culture and recreation. Also in FY06, the County began reporting the gain or loss on the sale of capital assets as an expense of the general government function.

SCHEDULE 2

Fiscal Year		
2008	2009	2010
\$ 16,045,023	\$ 18,336,265	\$ 20,727,485
44,186,566	45,027,490	44,929,414
7,747,021	7,816,257	7,655,029
17,997,903	21,108,345	18,442,636
4,552,527	5,555,398	5,170,712
3,710,884	3,876,585	7,015,661
3,226,345	3,464,626	3,183,962
<u>\$ 97,466,269</u>	<u>\$ 105,184,966</u>	<u>\$ 107,124,899</u>

\$ 1,240,351	\$ 1,668,349	\$ 1,322,714
1,254,033	1,399,139	1,269,599
5,859,701	6,660,677	8,405,169
3,521,082	3,689,775	3,803,744
285,207	282,574	251,377
16,277,232	16,024,794	15,847,170
8,635,839	10,634,591	15,958,904
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>
<u>\$(60,392,824)</u>	<u>\$(64,825,067)</u>	<u>\$(60,266,222)</u>

\$ 19,175,278	\$ 20,207,811	\$ 21,800,443
42,060,583	40,928,066	33,217,840
1,800,586	1,685,025	1,707,702
876,336	1,210,037	1,364,763
17,313,715	15,645,026	10,480,170
23,269	18,880	24,861
1,219,606	2,748,488	2,054,090
-	-	-
3,560,458	2,147,124	932,788
662,477	765,595	574,988
<u>\$ 86,692,308</u>	<u>\$ 85,356,052</u>	<u>\$ 72,157,645</u>
<u>\$ 26,299,484</u>	<u>\$ 20,530,985</u>	<u>\$ 11,891,423</u>

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN NET ASSETS - COMPONENT UNIT
COMMUNICATIONS AUTHORITY
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

SCHEDULE 2-A

	Fiscal Year				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
Communications Authority:					
Public safety	\$ 2,435,854	\$ 2,869,151	\$ 3,767,163	\$ 2,973,377	\$ 4,796,416
Total Communications Authority	<u>2,435,854</u>	<u>2,869,151</u>	<u>3,767,163</u>	<u>2,973,377</u>	<u>4,796,416</u>
Program Revenues (see Schedule 3)					
Communications Authority:					
Operating grants and contributions	4,022,999	4,370,529	4,653,869	4,838,777	3,882,073
Capital grants and contributions	143,166	69,086	60,000	3,016	25,138
Total Communications Authority	<u>4,166,165</u>	<u>4,439,615</u>	<u>4,713,869</u>	<u>4,841,793</u>	<u>3,907,211</u>
Net (Expense)/Revenue	<u>\$ 1,730,311</u>	<u>\$ 1,570,464</u>	<u>\$ 946,706</u>	<u>\$ 1,868,416</u>	<u>\$ (889,205)</u>
General Revenues and Other Changes in Net Assets					
Communications Authority:					
Investment earnings	91,779	196,656	283,688	189,052	100,509
Miscellaneous	1,323	6,769	7,051	6,063	6,025
Total Communications Authority	<u>93,102</u>	<u>203,425</u>	<u>290,739</u>	<u>195,115</u>	<u>106,534</u>
Changes in Net Assets					
Communications Authority activities	<u>\$ 1,823,413</u>	<u>\$ 1,773,889</u>	<u>\$ 1,237,445</u>	<u>\$ 2,063,531</u>	<u>\$ (782,671)</u>

Note: In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units.

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN NET ASSETS - COMPONENT UNIT
SAN JUAN WATER COMMISSION
LAST FIVE FISCAL YEARS
(accrual basis of accounting)

SCHEDULE 2-B

	Fiscal Year				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
San Juan Water Commission:					
Environmental	\$ 1,210,099	\$ 2,152,665	\$ 2,105,578	\$ 1,657,489	\$ 4,043,536
Total San Juan Water Commission	<u>1,210,099</u>	<u>2,152,665</u>	<u>2,105,578</u>	<u>1,657,489</u>	<u>4,043,536</u>
Program Revenues (see Schedule 3)					
San Juan Water Commission:					
Operating grants and contributions	619,000	800,000	850,000	950,000	3,809,953
Capital grants and contributions	-	-	-	-	-
Total San Juan Water Commission	<u>619,000</u>	<u>800,000</u>	<u>850,000</u>	<u>950,000</u>	<u>3,809,953</u>
Net (Expense)/Revenue	<u>\$ (591,099)</u>	<u>\$ (1,352,665)</u>	<u>\$ (1,255,578)</u>	<u>\$ (707,489)</u>	<u>\$ (233,583)</u>
General Revenues and Other Changes in Net Assets					
San Juan Water Commission:					
Investment earnings	103,020	166,474	119,105	16,475	1,696
Miscellaneous	1,787	3,972	3,873	4,183	5,292
Total San Juan Water Commission	<u>104,807</u>	<u>170,446</u>	<u>122,978</u>	<u>20,658</u>	<u>6,988</u>
Changes in Net Assets					
San Juan Water Commission activities	<u>\$ (486,292)</u>	<u>\$ (1,182,219)</u>	<u>\$ (1,132,600)</u>	<u>\$ (686,831)</u>	<u>\$ (226,595)</u>

Note: In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component

SAN JUAN COUNTY, NEW MEXICO
PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

Function/Program	Program Revenues				
	2003	2004	2005	2006	2007
Primary Government Governmental Activities:					
General government	\$ 1,105,706	\$ 1,719,899	\$ 897,298	\$ 949,514	\$ 1,033,562
Public safety	3,824,818	6,191,147	4,252,793	6,560,166	8,684,139
Public works	2,386,093	1,345,970	850,433	1,513,456	1,225,947
Health and welfare	6,263,986	6,334,911	9,345,740	11,094,998	10,283,637
Culture and recreation	2,749,137	2,974,972	2,286,382	3,293,808	2,784,826
Environmental	-	-	308,103	328,886	320,384
Total governmental activities	<u>\$ 16,329,740</u>	<u>\$ 18,566,899</u>	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Public safety	\$ -	\$ -	\$ -	\$ 4,166,165	\$ 4,439,615
Total Communications Authority activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,166,165</u>	<u>\$ 4,439,615</u>
<u>San Juan Water Commission</u>					
Environmental	-	-	-	619,000	800,000
Total San Juan Water Commission activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,000</u>	<u>\$ 800,000</u>

Note: The county began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003. In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units.

SCHEDULE 3

<u>Program Revenues</u>		
<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 1,314,085	\$ 1,668,349	\$ 1,322,714
10,333,881	13,069,805	12,632,110
2,616,491	4,576,750	7,895,864
13,550,572	15,140,351	16,947,049
8,629,863	5,273,103	7,525,632
628,553	631,541	535,308
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>
\$ 4,713,869	\$ 4,841,793	\$ 3,907,211
<u>\$ 4,713,869</u>	<u>\$ 4,841,793</u>	<u>\$ 3,907,211</u>
850,000	950,000	3,809,953
<u>\$ 850,000</u>	<u>\$ 950,000</u>	<u>\$ 3,809,953</u>



Animas River

SAN JUAN COUNTY, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

SCHEDULE 4

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	\$ 15,061,060	\$ 13,539,329	\$ 1,733,159	\$ 516,681	\$ 7,448,847	\$ 16,831	\$ 38,315,907
2004	14,903,991	21,197,331	1,544,465	567,886	9,352,580	16,851	47,583,104
2005	16,712,145	26,636,072	1,637,564	576,867	13,239,591	14,824	58,817,063
2006	18,244,189	34,956,500	1,581,442	578,898	18,155,251	16,239	73,532,519
2007	16,794,458	37,741,077	1,625,501	579,408	16,085,560	20,483	72,846,487
2008	19,175,278	42,060,583	1,800,586	876,336	17,313,715	23,269	81,249,767
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
2010	21,800,443	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,595,779
Percent Change							
2003-2010	44.75%	145.34%	-1.47%	164.14%	40.70%	47.71%	79.03%

Note: The County began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003.

SAN JUAN COUNTY, NEW MEXICO
FUND BALANCES OF GOVERNMENTAL FUNDS AND COMPONENT UNITS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	2001	2002	2003	2004
<u>Primary Government:</u>				
General fund				
Reserved	\$ 7,001,384	\$ 8,156,406	\$ 10,135,195	\$ 9,203,774
Unreserved	12,787,704	12,149,911	8,897,641	9,224,695
Total general fund	<u>\$ 19,789,088</u>	<u>\$ 20,306,317</u>	<u>\$ 19,032,836</u>	<u>\$ 18,428,469</u>
All other governmental funds				
Reserved	\$ 13,239,017	\$ 49,080,611	\$ 5,345,004	\$ 43,433,843
Unreserved, reported in:				
Special revenue funds	16,724,024	19,460,802	16,491,312	19,201,619
Capital projects funds	1,010,042	(9,904,892)	2,357,717	11,834,837
Total all other governmental funds	<u>\$ 30,973,083</u>	<u>\$ 58,636,521</u>	<u>\$ 24,194,033</u>	<u>\$ 74,470,299</u>
Total governmental funds fund balance	\$ 50,762,171	\$ 78,942,838	\$ 43,226,869	\$ 92,898,768
<u>Discretely Presented Component Units:</u>				
Communications Authority				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
San Juan Water Commission				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units.

SCHEDULE 5

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 10,195,569	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175	\$ 12,474,637	\$ 11,664,726
11,123,651	13,705,337	13,807,310	11,992,525	13,116,151	13,225,805
<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>	<u>\$ 25,590,788</u>	<u>\$ 24,890,531</u>
\$ 28,729,221	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982	\$ 14,787,727	\$ 20,992,547
21,808,102	26,181,989	33,665,104	32,976,677	31,893,753	23,050,446
2,552,215	13,782,414	15,317,293	35,717,675	30,072,803	20,797,811
<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>	<u>\$ 76,754,283</u>	<u>\$ 64,840,804</u>
\$ 74,408,758	\$ 70,074,093	\$ 81,225,531	\$ 109,169,034	\$ 102,345,071	\$ 89,731,335
\$ -	\$ 87,751	\$ 54,403	\$ 124,384	\$ 238,307	\$ 243,886
-	2,897,530	4,803,785	6,095,183	7,141,723	6,882,647
<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>	<u>\$ 7,126,533</u>
\$ -	\$ 42,338	\$ 136,960	\$ 38,661	\$ 84,628	\$ 130,763
-	3,167,724	1,908,424	883,848	163,367	(88,334)
<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</u>	<u>\$ 247,995</u>	<u>\$ 42,429</u>

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	2001	2002	2003	2004	2005
Revenues					
Taxes (see Schedule 7)	\$ 40,405,089	\$ 38,718,983	\$ 37,842,246	\$ 47,806,925	\$ 58,693,934
Licenses and permits and fees	2,879,582	4,425,849	7,355,844	7,862,723	9,257,997
Intergovernmental	6,937,358	7,876,326	9,486,870	11,527,526	9,883,361
Interest on investments	2,927,048	1,922,475	958,600	887,738	2,078,343
Rodeo	-	-	747,890	662,019	22,282
Sale of assets	-	-	103,528	613,600	455,348
Miscellaneous	235,404	156,589	240,494	381,311	589,016
Total revenues	53,384,481	53,100,222	56,735,472	69,741,842	80,980,281
Expenditures					
General government	6,446,331	7,061,850	8,604,855	9,181,745	9,689,590
Public safety	16,181,261	17,943,658	19,527,622	22,599,540	26,272,623
Health and welfare	6,126,591	6,718,854	8,533,710	11,015,207	11,654,349
Culture and recreation	1,779,732	2,816,844	3,413,997	3,464,310	2,659,394
Conservation	419,733	634,924	-	-	-
Highways and streets	3,837,354	5,192,220	-	-	-
Public works	-	-	8,190,200	4,024,719	5,189,435
Sanitation	-	-	-	-	-
Environmental	1,453,392	1,669,995	3,917,853	3,756,886	2,516,476
Capital outlay	5,387,706	12,092,421	12,440,813	20,781,077	34,113,845
Debt service					
Principal	1,265,000	1,515,000	1,440,000	2,130,000	3,870,000
Interest	1,067,304	988,147	2,939,477	1,734,708	3,504,579
Bond issuance costs	181,178	1,061,709	-	941,861	-
Interest expense	-	-	-	-	-
Total expenditures	44,145,582	57,695,622	69,008,527	79,630,053	99,470,291
Excess of revenues over (under) expenditures	9,238,899	(4,595,400)	(12,273,055)	(9,888,211)	(18,490,010)
Other Financing Sources (Uses)					
Bonds issued	725,000	38,050,714	-	59,560,110	-
Bond premium (discount)	-	-	-	-	-
Payment to refunding bond escrow agent	-	(5,174,647)	-	-	-
Capital lease issuance	471,997	-	-	-	-
Bond defeasance	-	-	(23,206,437)	-	-
Transfers in	10,913,444	23,765,550	24,418,897	17,617,201	19,183,438
Transfers out	(11,463,444)	(23,865,550)	(24,418,897)	(17,617,201)	(19,183,438)
Total other financing sources (uses)	646,997	32,776,067	(23,206,437)	59,560,110	-
Net changes in fund balances	\$ 9,885,896	\$ 28,180,667	\$ (35,479,492)	\$ 49,671,899	\$ (18,490,010)
Debt service as a percentage of noncapital expenditures	6.5%	7.8%	7.7%	8.2%	11.3%

SCHEDULE 6

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$	72,232,473	\$ 74,059,102	\$ 81,142,801	\$ 79,660,051	\$ 68,232,804
	9,877,677	10,224,763	12,160,374	13,700,514	15,052,603
	15,012,473	15,341,755	21,882,447	26,060,007	25,501,081
	2,468,396	3,609,971	3,560,458	2,147,124	932,788
	93,851	-	-	-	-
	330,926	870,317	91,841	35,568	45,214
	234,175	599,916	662,477	2,443,372	807,292
	<u>100,249,971</u>	<u>104,705,824</u>	<u>119,500,398</u>	<u>124,046,636</u>	<u>110,571,782</u>
	10,999,724	12,789,342	13,669,104	17,184,917	19,112,987
	31,693,632	35,977,150	40,660,054	43,606,393	42,490,583
	12,311,443	13,557,476	16,357,642	19,417,182	18,337,941
	2,808,239	3,183,233	3,779,726	4,782,298	4,754,188
	-	-	-	-	-
	-	-	-	-	-
	5,304,040	5,477,566	6,361,745	6,215,067	5,757,324
	-	-	-	-	-
	2,961,851	3,323,786	3,710,884	3,876,585	7,015,661
	<u>23,429,529</u>	<u>11,016,367</u>	<u>15,489,151</u>	<u>25,544,706</u>	<u>14,851,637</u>
	4,980,000	5,000,000	5,205,000	6,755,000	7,655,000
	3,258,207	3,229,466	3,193,787	3,488,451	3,210,197
	552,419	-	420,010	-	-
	-	-	-	-	-
	<u>98,299,084</u>	<u>93,554,386</u>	<u>108,847,103</u>	<u>130,870,599</u>	<u>123,185,518</u>
	1,950,887	11,151,438	10,653,295	(6,823,963)	(12,613,736)
	32,395,000	-	17,450,000	-	-
	1,408,813	-	(11,009)	-	-
	(34,930,799)	-	(148,783)	-	-
	-	-	-	-	-
	-	-	-	-	-
	28,234,539	27,130,657	45,461,234	29,767,041	24,808,384
	(28,234,539)	(27,130,657)	(45,461,234)	(29,767,041)	(24,808,384)
	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>	<u>-</u>	<u>-</u>
\$	<u>823,901</u>	<u>\$ 11,151,438</u>	<u>\$ 27,943,503</u>	<u>\$ (6,823,963)</u>	<u>\$ (12,613,736)</u>
	11.7%	10.0%	9.4%	9.7%	10.0%

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN FUND BALANCES OF COMPONENT UNITS
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

SCHEDULE 6-A

<u>Fiscal Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Communications Authority</u>					
Revenues					
Intergovernmental	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869	\$ 4,841,793	\$ 3,907,211
Interest on investments	91,779	196,656	283,688	189,052	100,509
Miscellaneous	1,323	6,769	7,051	6,063	6,025
Total Communications Authority revenues	<u>4,259,267</u>	<u>4,643,040</u>	<u>5,004,608</u>	<u>5,036,908</u>	<u>4,013,745</u>
Expenditures					
Public safety	2,675,816	2,720,472	3,581,762	3,855,181	4,267,242
Capital outlay	39,711	49,661	61,467	21,264	-
Total Communications Authority expenditures	<u>2,715,527</u>	<u>2,770,133</u>	<u>3,643,229</u>	<u>3,876,445</u>	<u>4,267,242</u>
Excess of revenues over (under) expenditures	1,543,740	1,872,907	1,361,379	1,160,463	(253,497)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - Communications Authority	<u>\$ 1,543,740</u>	<u>\$ 1,872,907</u>	<u>\$ 1,361,379</u>	<u>\$ 1,160,463</u>	<u>\$ (253,497)</u>
<u>San Juan Water Commission</u>					
Revenues					
Intergovernmental	\$ 619,000	\$ 800,000	\$ 850,000	\$ 950,000	\$ 3,809,953
Interest on investments	103,020	166,474	119,105	16,475	1,696
Miscellaneous	1,787	3,972	3,873	4,183	5,292
Total San Juan Water Commission revenues	<u>723,807</u>	<u>970,446</u>	<u>972,978</u>	<u>970,658</u>	<u>3,816,941</u>
Expenditures					
Environmental	551,522	733,076	843,023	1,000,161	1,040,989
Capital outlay	679,248	1,402,048	1,252,830	645,011	2,981,518
Total San Juan Water Commission expenditures	<u>1,230,770</u>	<u>2,135,124</u>	<u>2,095,853</u>	<u>1,645,172</u>	<u>4,022,507</u>
Excess of revenues over (under) expenditures	(506,963)	(1,164,678)	(1,122,875)	(674,514)	(205,566)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances - San Juan Water Commission	<u>\$ (506,963)</u>	<u>\$ (1,164,678)</u>	<u>\$ (1,122,875)</u>	<u>\$ (674,514)</u>	<u>\$ (205,566)</u>

Note: In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units.

SAN JUAN COUNTY, NEW MEXICO
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	\$ 14,587,399	\$ 13,539,329	\$ 1,733,159	\$ 516,681	\$ 7,448,847	\$ 16,831	\$ 37,842,246
2004	15,127,812	21,197,331	1,544,465	567,886	9,352,580	16,851	47,806,925
2005	16,589,016	26,636,072	1,637,564	576,867	13,239,591	14,824	58,693,934
2006	16,944,143	34,956,500	1,581,442	578,898	18,155,251	16,239	72,232,473
2007	18,007,073	37,741,077	1,625,501	579,408	16,085,561	20,482	74,059,102
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
2010	21,437,468	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,232,804
Percent Change 2003-2010	46.96%	145.34%	-1.47%	164.14%	40.70%	47.71%	80.31%

Note: The County began reporting accrual information with the implementation of GASB Statement 34 in fiscal year 2003.

**SAN JUAN COUNTY, NEW MEXICO
GROSS RECEIPTS TAX REVENUE BY INDUSTRY
LAST TEN FISCAL YEARS**

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2001	2002	2003	2004	2005
Agriculture	\$ 3,853,370	\$ 3,463,068	\$ 2,862,056	\$ 3,125,414	\$ 3,166,913
Mining	798,329,301	578,180,084	689,314,777	607,918,843	687,343,880
Construction	243,812,890	276,120,351	227,255,781	285,686,825	350,081,488
Manufacturing	59,580,497	58,559,814	45,423,952	81,912,653	123,344,214
Trans, Comm., Util.	109,855,252	100,284,512	121,723,692	131,706,384	145,247,327
Wholesale Trade	151,810,093	137,288,624	117,913,376	134,578,752	180,056,813
Retail Trade	807,899,907	857,386,107	877,125,135	841,068,001	797,136,275
Finance, Insurance & Real Estate	29,650,594	27,998,152	27,011,911	27,188,498	32,360,736
Services	529,521,215	608,382,641	567,860,766	691,203,628	841,834,330
Government	59,874,847	64,662,780	81,017,819	73,905,230	67,971,165
Total (1)	\$ 2,794,187,966	\$ 2,712,326,133	\$ 2,757,509,265	\$ 2,878,294,228	\$ 3,228,543,141
County Direct Tax Rate as of 6/30	0.7500%	0.7500%	0.7500%	1.0625%	1.0625%

(1) Although the figures in the table above have been derived from "Report 080 - Analysis of Gross Receipts Tax by Standard Industrial Classification," issued quarterly by the State, the State suppresses revenue information in certain categories if release of the information would compromise the confidentiality of an individual taxpayer. Accordingly, the taxable gross receipts totals in this table will differ from those in the prior table.

Source: State of New Mexico, Taxation and Revenue Department (derived from Report 080).

SCHEDULE 8

2006	2007	2008	2009	2010
\$ 5,119,445	\$ 6,208,195	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244
847,054,986	775,282,826	873,856,660	897,561,303	670,583,833
364,342,845	426,275,670	606,207,521	589,085,051	386,053,620
152,739,833	157,302,699	198,949,959	180,416,312	135,410,017
172,338,365	194,126,155	210,184,086	236,021,995	234,468,806
253,483,931	280,104,550	323,493,404	301,134,218	208,918,048
811,891,723	907,912,575	943,383,335	880,964,124	783,921,637
40,447,837	48,976,849	79,434,817	84,247,959	67,834,906
885,557,210	941,654,296	963,804,186	928,420,521	757,967,647
73,833,091	78,985,195	65,502,825	16,877,681	21,160,334
\$ 3,606,809,266	\$ 3,816,829,010	\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092
1.1875%	1.1875%	1.1875%	1.1875%	1.1875%

**SAN JUAN COUNTY, NEW MEXICO
DIRECT AND OVERLAPPING GROSS RECEIPT TAX RATES
LAST TEN FISCAL YEARS**

SAN JUAN COUNTY (SJC)

Fiscal Year	County			Total SJC GRT
	State GRT	County Direct Rate	Unincorporated Rate	
2001	5.0000%	0.3750%	0.3750%	5.7500%
2002	5.0000%	0.3750%	0.3750%	5.7500%
2003	5.0000%	0.3750%	0.3750%	5.7500%
2004	5.0000%	0.6875%	0.3750%	6.0625%
2005	5.0000%	0.6875%	0.3750%	6.0625%
2006	5.0000%	0.8125%	0.3750%	6.1875%
2007	5.0000%	0.8125%	0.3750%	6.1875%
2008	5.0000%	0.8125%	0.3750%	6.1875%
2009	5.0000%	0.8125%	0.3750%	6.1875%
2010	5.0000%	0.8125%	0.3750%	6.1875%

CITY OF AZTEC (COA)

Fiscal Year	COA Share		COA Direct Rate	San Juan County	Total COA GRT
	State GRT	of State GRT			
2001	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2002	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2003	3.2750%	1.2250%	1.4375%	0.3750%	6.3125%
2004	3.2750%	1.2250%	1.4375%	0.6875%	6.6250%
2005	3.7750%	1.2250%	1.8125%	0.6875%	7.5000%
2006	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2007	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2009	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2010	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%

**VALLEY WATER & SANITATION (V/W SAN)
V/W SAN**

Fiscal Year	Share of		V/W SAN Direct Rate	San Juan County	Total COA GRT
	State GRT	State GRT			
2001	-	-	-	-	-
2002	-	-	-	-	-
2003	-	-	-	-	-
2004	-	-	-	-	-
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2010	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%

* San Juan County adopted the ordinance imposing the County Water and Sanitation Gross Receipts Tax effective January 1, 2008.

Source: State of New Mexico Taxation and Revenue

SCHEDULE 9

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2001	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2002	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2003	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2004	3.2750%	1.2250%	1.1875%	0.6875%	6.3750%
2005	3.7750%	1.2250%	1.1875%	0.6875%	6.8750%
2006	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2007	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2010	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2001	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2002	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2003	3.2750%	1.2250%	1.5000%	0.3750%	6.3750%
2004	3.2750%	1.2250%	1.5000%	0.6875%	6.6875%
2005	3.7750%	1.2250%	1.5000%	0.6875%	7.1875%
2006	3.7750%	1.2250%	1.5000%	0.8125%	7.3125%
2007	3.7750%	1.2250%	1.3750%	0.8125%	7.1875%
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2009	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2010	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%

**SAN JUAN COUNTY, NEW MEXICO
GROSS RECEIPTS TAX REVENUE PAYERS BY INDUSTRY
CURRENT YEAR AND NINE YEARS AGO**

Fiscal Year Ending 6/30	Number of Filers	Fiscal Year 2010		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	182	0.28%	\$ 2,997,244	0.09%
Mining	1,734	2.71%	670,583,833	20.52%
Construction	7,161	11.19%	386,053,620	11.81%
Manufacturing	2,526	3.95%	135,410,017	4.14%
Trans, Comm., Util.	4,374	6.84%	234,468,806	7.17%
Wholesale Trade	4,167	6.51%	208,918,048	6.39%
Retail Trade	13,465	21.04%	783,921,637	23.98%
Finance, Insurance & Real Estate	3,030	4.74%	67,834,906	2.07%
Services	27,326	42.71%	757,967,647	23.18%
Government	21	0.03%	21,160,334	0.65%
Total (1)	63,986	100.00%	\$ 3,269,316,092	100.00%

(1) Although the figures in the table above have been derived from "Report 080 - Analysis of Gross Receipts Tax by Standard Industrial Classification," issued quarterly by the State, the State suppresses revenue information in certain categories if release of the information would compromise the confidentiality of an individual taxpayer. Accordingly, the taxable gross receipts totals in this table will differ from those in the prior table.

Source: State of New Mexico, Taxation and Revenue Department (derived from Report 080).

SCHEDULE 10

Fiscal Year 2001			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
186	0.38%	\$ 3,853,370	0.14%
1,497	3.07%	798,329,301	28.58%
5,469	11.20%	243,812,890	8.73%
1,662	3.40%	59,580,497	2.13%
3,093	6.33%	109,855,252	3.93%
3,231	6.62%	151,810,093	5.43%
12,898	26.41%	807,899,907	28.91%
1,543	3.16%	29,650,594	1.06%
19,190	39.30%	529,521,215	18.95%
63	0.13%	59,874,847	2.14%
48,832	100.00%	<u>\$ 2,794,187,966</u>	100.00%

**SAN JUAN COUNTY, NEW MEXICO
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Real Property		Personal Property		
	Residential Property	Non-Residential Property	Non-Agricultural	Agricultural	Other
2001	586,064,044	1,254,751,621	77,739,580	2,552,856	1,094,743
2002	608,685,957	1,224,344,438	91,713,965	1,210,358	1,279,835
2003	626,663,816	1,225,859,034	104,742,790	211,124	1,407,442
2004	686,286,520	1,243,526,270	108,899,884	664,679	1,502,179
2005	722,883,606	1,234,140,793	113,283,832	701,598	1,602,747
2006	785,761,118	1,250,166,344	120,036,823	757,221	1,728,659
2007	848,724,077	1,300,382,938	143,442,764	742,104	1,905,041
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294
2010	1,125,171,877	1,525,345,849	148,215,906	914,022	1,277,581

Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Taxable Assessed
				Value as a Percentage of Actual Value
2001	6.096	8.000	7,170,530,126	33.3%
2002	6.276	8.000	9,050,926,027	33.3%
2003	6.285	8.000	9,318,276,270	33.3%
2004	6.050	8.000	8,051,166,946	33.3%
2005	6.661	8.500	9,769,929,994	33.3%
2006	6.627	8.500	10,970,350,664	33.3%
2007	6.737	8.500	12,948,988,559	33.3%
2008	6.451	8.500	12,765,074,536	33.3%
2009	6.567	8.500	13,199,878,844	33.3%
2010	6.312	8.500	14,431,146,216	33.3%

(1) Taxable assessed values are established by the San Juan County Assessor for locally assessed property, and by the State of New Mexico Taxation and Revenue Department, Audit and Compliance Division (oil and gas equipment and production), and Property Tax Division (state assessed property). The last reappraisal for locally assessed property occurred in 2009.

Note: Total taxable assessed value is calculated as 1/3rd of estimated actual value. For additional information, refer to Note 4 - Property Taxes in the Notes to Financial Statements.

SCHEDULE 11

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
462,356,846	106,010,083	87,513,047	(15,270,194)	2,387,786,532
974,946,131	197,965,986	84,957,900	(1,230,403)	3,013,958,367
1,029,947,087	198,891,827	84,681,707	3,050,675	3,106,092,088
611,337,842	122,162,009	90,520,283	(2,820,507)	2,681,038,593
1,063,758,697	215,736,051	94,984,591	(3,736,045)	3,253,386,688
1,334,746,588	266,636,827	101,309,842	(5,396,967)	3,653,126,771
1,769,944,634	353,554,112	105,526,163	(1,156,317)	4,312,013,190
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615
1,756,139,463	352,424,291	142,548,947	38,631,648	4,805,571,690

**SAN JUAN COUNTY, NEW MEXICO
RESIDENTIAL PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	6.096	6.276	6.285	6.050	6.661
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	6.096	6.276	6.285	6.050	6.661
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	4.921	4.958	5.075	4.897	5.034
Debt Service Millage	0.000	2.145	1.010	1.001	1.571
Total City Millage	4.921	7.103	6.085	5.898	6.605
City of Aztec					
Operating Millage	5.077	5.186	5.167	4.963	5.075
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	5.077	5.186	5.167	4.963	5.075
City of Farmington					
Operating Millage	1.539	1.582	1.584	1.510	1.526
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.539	1.582	1.584	1.510	1.526
Aztec Schools					
Operating Millage	2.082	2.145	2.137	2.272	2.280
Debt Service Millage	2.941	1.023	1.946	4.994	3.082
Total School Millage	5.023	3.168	4.083	7.266	5.362
Bloomfield Schools					
Operating Millage	2.301	2.307	2.311	2.303	2.312
Debt Service Millage	4.783	2.624	4.495	6.577	4.350
Total School Millage	7.084	4.931	6.806	8.880	6.662
Farmington Schools					
Operating Millage	2.114	2.179	2.355	2.256	2.287
Debt Service Millage	8.700	8.230	7.991	7.501	7.507
Total School Millage	10.814	10.409	10.346	9.757	9.794
Consolidated Schools					
Operating Millage	2.224	2.297	2.326	2.329	2.336
Debt Service Millage	7.534	6.814	7.634	7.638	6.729
Total School Millage	9.758	9.111	9.960	9.967	9.065
San Juan College					
Operating Millage	3.307	3.405	3.410	3.282	3.342
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	3.907	4.005	4.010	3.882	3.942
State of New Mexico					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.529	1.765	1.123	1.520	1.028
Total School Millage	1.529	1.765	1.123	1.520	1.028

Note: The San Juan County Commission can impose a maximum of 11.85 mills for operating purposes. The yield control formula provides that no operating tax rate established by the Department of Finance and Administration, Department of Education and Commission on Higher Education on residential and nonresidential property by governmental unit shall produce revenue in excess of 5% from one year to the next solely as a consequence of property reappraisal.

SCHEDULE 12

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
6.627	6.737	6.451	6.567	6.312
0.000	0.000	0.000	0.000	0.000
<u>6.627</u>	<u>6.737</u>	<u>6.451</u>	<u>6.567</u>	<u>6.312</u>
5.099	5.223	5.049	5.198	4.938
0.956	1.912	2.492	2.175	2.137
<u>6.055</u>	<u>7.135</u>	<u>7.541</u>	<u>7.373</u>	<u>7.075</u>
5.031	5.088	4.802	4.860	4.570
0.000	0.000	0.000	0.000	0.000
<u>5.031</u>	<u>5.088</u>	<u>4.802</u>	<u>4.860</u>	<u>4.570</u>
1.496	1.511	1.434	1.457	1.438
0.000	0.000	0.000	0.000	0.000
<u>1.496</u>	<u>1.511</u>	<u>1.434</u>	<u>1.457</u>	<u>1.438</u>
2.281	2.287	2.276	2.280	2.133
2.375	2.366	2.967	2.997	5.497
<u>4.656</u>	<u>4.653</u>	<u>5.243</u>	<u>5.277</u>	<u>7.630</u>
2.316	2.325	2.314	2.322	2.149
4.349	4.355	5.310	5.357	5.794
<u>6.665</u>	<u>6.680</u>	<u>7.624</u>	<u>7.679</u>	<u>7.943</u>
2.261	3.349	2.263	3.953	4.706
7.490	6.451	7.427	5.772	4.938
<u>9.751</u>	<u>9.800</u>	<u>9.690</u>	<u>9.725</u>	<u>9.644</u>
2.338	2.347	2.337	2.346	2.244
6.748	6.571	6.838	6.837	6.773
<u>9.086</u>	<u>8.918</u>	<u>9.175</u>	<u>9.183</u>	<u>9.017</u>
3.316	3.371	3.228	3.283	3.156
0.600	0.600	0.600	0.600	0.600
<u>3.916</u>	<u>3.971</u>	<u>3.828</u>	<u>3.883</u>	<u>3.756</u>
0.000	0.000	0.000	0.000	0.000
1.234	1.291	1.221	1.250	1.150
<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>

**SAN JUAN COUNTY, NEW MEXICO
NONRESIDENTIAL PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	8.000	8.000	8.000	8.000	8.500
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	8.000	8.000	8.000	8.000	8.500
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	6.548	7.000	7.000	6.954	7.000
Debt Service Millage	0.000	2.145	1.010	1.001	1.571
Total City Millage	6.548	9.145	8.010	7.955	8.571
City of Aztec					
Operating Millage	5.946	6.253	6.355	6.051	6.295
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	5.946	6.253	6.355	6.051	6.295
City of Farmington					
Operating Millage	1.916	1.935	1.905	1.806	1.850
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.916	1.935	1.905	1.806	1.850
Aztec Schools					
Operating Millage	2.474	2.500	2.389	2.500	2.500
Debt Service Millage	2.941	1.023	1.946	4.994	3.082
Total School Millage	5.415	3.523	4.335	7.494	5.582
Bloomfield Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	4.783	2.624	4.495	6.577	4.350
Total School Millage	7.283	5.124	6.995	9.077	6.850
Farmington Schools					
Operating Millage	2.377	2.407	2.478	2.386	2.436
Debt Service Millage	8.700	8.230	7.991	7.501	7.507
Total School Millage	11.077	10.637	10.469	9.887	9.943
Consolidated Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	7.534	6.814	7.634	7.638	6.729
Total School Millage	10.034	9.314	10.134	10.138	9.229
San Juan College					
Operating Millage	4.500	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100	5.100
State of New Mexico					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.529	1.765	1.123	1.520	1.028
Total School Millage	1.529	1.765	1.123	1.520	1.028

Note: The San Juan County Commission can impose a maximum of 11.85 mills for operating purposes. The yield control formula provides that no operating tax rate established by the Department of Finance and Administration, Department of Education and Commission on Higher Education on residential and nonresidential property by governmental unit shall produce revenue in excess of 5% from one year to the next solely as a consequence of property reappraisal.

SCHEDULE 13

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
6.734	6.781	5.649	5.529	5.496
0.956	1.912	2.492	2.175	2.137
<u>7.690</u>	<u>8.693</u>	<u>8.141</u>	<u>7.704</u>	<u>7.633</u>
6.256	6.312	6.009	6.324	5.873
0.000	0.000	0.000	0.000	0.000
<u>6.256</u>	<u>6.312</u>	<u>6.009</u>	<u>6.324</u>	<u>5.873</u>
1.877	1.925	1.824	1.879	1.908
0.000	0.000	0.000	0.000	0.000
<u>1.877</u>	<u>1.925</u>	<u>1.824</u>	<u>1.879</u>	<u>1.908</u>
2.500	2.474	2.500	2.500	2.500
2.375	2.366	2.967	2.997	5.497
<u>4.875</u>	<u>4.840</u>	<u>5.467</u>	<u>5.497</u>	<u>7.997</u>
2.500	2.500	2.500	2.500	2.500
4.349	4.355	5.310	5.357	5.794
<u>6.849</u>	<u>6.855</u>	<u>7.810</u>	<u>7.857</u>	<u>8.294</u>
2.471	3.483	2.426	4.130	4.977
7.490	6.451	7.427	5.772	4.938
<u>9.961</u>	<u>9.934</u>	<u>9.853</u>	<u>9.902</u>	<u>9.915</u>
2.500	2.500	2.500	2.500	2.500
6.748	6.571	6.838	6.837	6.773
<u>9.248</u>	<u>9.071</u>	<u>9.338</u>	<u>9.337</u>	<u>9.273</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000
1.234	1.291	1.221	1.250	1.150
<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>



San Juan River

**SAN JUAN COUNTY, NEW MEXICO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

SCHEDULE 14

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Public Service Co. of New Mexico	\$ 462,165,417	1	9.6%	\$ 140,327,555	1	5.9%
BHP World Mineral	290,800,296	2	6.1%	63,883,686	8	2.7%
San Juan Coal	263,483,149	3	5.5%	112,148,108	2	4.7%
Arizona Public Service	251,185,618	4	5.2%	66,372,911	6	2.8%
Williams Field Services	219,785,459	5	4.6%	93,748,849	4	3.9%
Enterprise Field Service	212,261,437	6	4.4%	-	-	-
Tucson Electric Power	162,992,291	7	3.4%	34,261,422	9	1.4%
Southern California Edison	155,080,817	8	3.2%	79,586,034	5	3.3%
El Paso Natural Gas	125,609,489	9	2.6%	109,070,566	3	4.6%
Transwestern Pipeline Co	114,568,678	10	2.4%	-	-	-
Burlington Resources	-	-	-	64,590,605	7	2.7%
MSR Public Power Agency	-	-	-	31,180,325	10	1.3%
Totals	<u>\$ 2,257,932,651</u>		<u>47.0%</u>	<u>\$ 795,170,061</u>		<u>33.3%</u>

Source: San Juan County Assessor's Office

**SAN JUAN COUNTY, NEW MEXICO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2001	43,616,479	(112,373)	43,504,106	42,052,407	96.41%
2002	42,703,730	86,579	42,790,309	41,412,959	96.98%
2003	43,494,760	313,227	43,807,987	42,216,822	97.06%
2004	46,868,972	981,565	47,850,537	45,767,230	97.65%
2005	45,995,892	778,202	46,774,094	45,419,134	98.75%
2006	48,026,866	851,711	48,878,577	47,402,124	98.70%
2007	51,201,927	543,035	51,744,962	50,180,945	98.01%
2008	55,884,865	381,989	56,266,854	54,445,797	97.42%
2009	59,218,046	304,689	59,522,735	57,647,121	97.35%
2010	62,858,408	1,120,489	63,978,897	61,868,631	98.43%

Source: San Juan County Treasurer's Office, prepared by San Juan County Finance Department.

SCHEDULE 15

Total Collections to Date

Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
1,443,246	43,495,653	99.98%
1,366,997	42,779,956	99.98%
1,578,597	43,795,419	99.97%
2,065,840	47,833,070	99.96%
1,335,619	46,754,753	99.96%
1,447,677	48,849,801	99.94%
1,391,244	51,572,189	99.67%
1,473,812	55,919,609	99.38%
1,100,441	58,747,562	98.70%
-	61,868,631	96.70%

**SAN JUAN COUNTY, NEW MEXICO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

SCHEDULE 16

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Capital Leases			
2001	-	19,915,000	539,755	20,454,755	0.848%	178
2002	-	51,255,000	487,489	51,742,489	2.131%	437
2003	-	30,170,000	462,627	30,632,627	1.208%	256
2004	-	86,725,000	671,740	87,396,740	3.195%	723
2005	-	82,855,000	514,626	83,369,626	2.770%	683
2006	-	76,225,000	162,540	76,387,540	2.310%	627
2007	-	71,225,000	162,540	71,387,540	2.039%	583
2008	-	83,325,000	162,540	83,487,540	-	(2) 682
2009	-	76,570,000	162,540	76,732,540	-	(2) 618
2010	-	68,915,000	248,882	69,163,882	-	(2) - (2)

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See Schedule 20 for personal income and population data.

(2) Information not available.

**SAN JUAN COUNTY, NEW MEXICO
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2010**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	30,400,000	100.00%	30,400,000
Aztec School District	40,225,000	100.00%	40,225,000
Farmington School District	33,467,980	100.00%	33,467,980
Bloomfield School District	64,565,000	100.00%	64,565,000
San Juan College	18,890,000	100.00%	18,890,000
Cities			
City of Bloomfield	1,600,000	100.00%	1,600,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	398,580,000	7.75%	<u>30,889,950</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			220,037,930
San Juan County direct debt			<u>-</u>
Total direct and overlapping debt			220,037,930

Sources: Debt amounts and percentages are provided by each governmental unit.

Notes: This total represents all general obligation debt outstanding within the County as of June 30, 2010. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

**SAN JUAN COUNTY, NEW MEXICO
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS**

Fiscal Year	2001	2002	2003	2004
Assessed Value of Property	\$ 3,013,958,367	\$ 3,106,092,088	\$ 2,681,038,593	\$ 3,253,386,688
Debt Limit, 4% of Assessed Value	120,558,335	124,243,684	107,241,544	130,135,468
Total net debt applicable to limit	-	-	-	-
Legal debt margin	120,558,335	124,243,684	107,241,544	130,135,468
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

SCHEDULE 18

2005	2006	2007	2008	2009	2010
\$ 3,653,126,771	\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651
146,125,071	172,480,528	170,199,292	175,996,625	192,222,868	149,950,306
-	-	-	-	-	-
146,125,071	172,480,528	170,199,292	175,996,625	192,222,868	149,950,306
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**SAN JUAN COUNTY, NEW MEXICO
PLEGGED-REVENUE COVERAGE
LAST EIGHT FISCAL YEARS**

	Fiscal Year			
	2003	2004	2005	2006
Gross Receipts Tax Revenue Bonds - Hospital Expansion				
Pledged Revenue - Local Hospital GRT 1/8th of 1%	\$ -	\$ 1,102,231	\$ 3,933,026	\$ 4,493,941
Debt Service				
Principal	\$ -	\$ -	\$ 1,255,000	\$ 1,730,000
Interest	\$ -	\$ -	\$ 1,218,214	\$ 907,713
Coverage	-	-	1.59	1.70
Gross Receipts Tax Revenue Bonds - Adult/Juvenile Facilities				
Administration/Sheriff Buildings				
D.A.'s Office/Crime Investigative Facility				
Pledged Revenue - County GRT 1st and 3rd 1/8th of 1%	\$ 6,469,570	\$ 6,866,628	\$ 7,952,886	\$ 9,094,880
Debt Service				
Principal	\$ 1,110,000	\$ 1,790,000	\$ 2,035,000	\$ 2,630,000
Interest	\$ 889,124	\$ 983,808	\$ 1,607,418	\$ 1,710,985
Coverage	3.24	2.48	2.18	2.10
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant				
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area	\$ 1,205,379	\$ 1,225,322	\$ 1,427,969	\$ 1,661,376
Debt Service				
Principal	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000
Interest	\$ 32,940	\$ 29,430	\$ 25,920	\$ 22,140
Coverage	12.31	12.98	14.89	17.10
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects				
Pledged Revenue Gas Tax & Motor Vehicle Tax	\$ 1,733,159	\$ 1,544,465	\$ 1,637,564	\$ 1,581,442
Debt Service				
Principal	\$ 265,000	\$ 275,000	\$ 510,000	\$ 545,000
Interest	\$ 365,243	\$ 359,678	\$ 653,029	\$ 625,291
Coverage	2.75	2.43	1.41	1.35

Notes: Pledged revenue is reported from actual cash receipts. Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Notes: The County began reporting pledged revenue information with the implementation of GASB Statement 34 in fiscal year 2003.

Notes - Gross Receipts Tax: The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%.

Notes - Gasoline Tax and Motor Vehicle Tax: A tax on gasoline received in New Mexico is imposed at a rate of seventeen cents per gallon, imposed on registered distributors of gasoline in New Mexico and at the time the gasoline is received by a registered distributor. A tax on special fuels sold in New Mexico for use in any motor vehicle is imposed as a toll for the use of highways at a rate of eighteen cents per gallon, imposed at the time of sale to the user by the dealer of special fuels.

SCHEDULE 19

Fiscal Year			
2007	2008	2009	2010
\$ 4,906,162	\$ 5,322,509	\$ 5,539,660	\$ 4,410,454
\$ 1,800,000	\$ 1,870,000	\$ 1,945,000	\$ 2,000,000
\$ 837,113	\$ 763,713	\$ 699,569	\$ 596,425
1.86	2.02	2.09	1.70
\$ 9,885,076	\$ 10,696,366	\$ 11,097,800	\$ 8,838,264
\$ 2,565,000	\$ 2,680,000	\$ 2,965,000	\$ 3,090,000
\$ 1,766,629	\$ 1,826,085	\$ 2,220,432	\$ 2,097,679
2.28	2.37	2.14	1.70
\$ 1,862,043	\$ 2,076,053	\$ 2,204,799	\$ 1,600,318
\$ 75,000	\$ 80,000	\$ 90,000	\$ 90,000
\$ 18,090	\$ 14,040	\$ 9,720	\$ 4,860
20.00	22.08	22.11	16.87
\$ 1,625,501	\$ 1,800,586	\$ 1,685,025	\$ 1,707,702
\$ 560,000	\$ 575,000	\$ 595,000	\$ 620,000
\$ 607,636	\$ 589,949	\$ 570,999	\$ 550,500
1.39	1.55	1.45	1.46

**SAN JUAN COUNTY, NEW MEXICO
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

SCHEDULE 20

Year	Population	Personal Income (1)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2001	115,150	2,413,198,550	20,957	34.9	24,136	6.2%
2002	118,315	2,427,587,170	20,518	35.1	24,115	7.3%
2003	119,823	2,535,454,680	21,160	35.4	23,755	7.9%
2004	120,926	2,735,708,898	22,623	35.7	23,410	7.2%
2005	121,977	3,009,782,475	24,675	35.1	23,569	6.4%
2006	121,763	3,306,474,265	27,155	35.3	23,639	5.2%
2007	122,427	3,501,167,346	28,598	35.7	23,180	3.6%
2008	122,500	- (2)	- (2)	35.8	23,582	4.4%
2009	124,131	- (2)	- (2)	35.6	23,010	7.7%
2010	- (2)	- (2)	- (2)	- (2)	23,022	10.1%

Sources: Population, Per Capita Personal Income, and Unemployment Rate provided by the New Mexico Department of Labor. School Enrollment provided by the New Mexico Department of Education. Median age is statewide and is provided by the State of New Mexico.

(1) Computation of per capita personal income multiplied by population.

(2) Information not available.

(3) The US Census Bureau restated the Population and Per Capita numbers for the years 2001-2006 as a result of a measurement modification. This change reflects how "internal migration" or migration from county to county is measured.



Animas River at Berg Park
Photo by Farmington Convention and Visitors Bureau

**SAN JUAN COUNTY, NEW MEXICO
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO**

Employer	Product/Service	2010		Percentage of Total County Employment
		Number of Employees	Rank	
San Juan Regional Medical Center	Health Care	1,500	1	2.95%
Central Consolidated Public Schools	Education	1,050	2	2.06%
BHP Billiton	Mining/Coal	1,034	3	2.03%
Farmington Public Schools	Education	768	4	1.51%
City of Farmington	Government	707	5	1.39%
San Juan County	Government	705	6	1.39%
Conoco Phillips	Oil & Gas	644	7	1.27%
Arizona Public Service	Power Plant	580	8	1.14%
Bloomfield Schools	Education	495	9	0.97%
San Juan College	Higher Education	484	10	0.95%
Aztec Oil and Well	Oil & Gas	-	-	-
Aztec Schools	Education	-	-	-
Public Service Company of New Mexico	Power Plant	-	-	-
Totals		<u>7,967</u>		<u>15.66%</u>

Total Employment San Juan County 50,891

Sources: Principal employers obtained from San Juan Economic Development Service. Total employment obtained from State of New Mexico Department of Labor.

SCHEDULE 21

2001		
Number of Employees	Rank	Percentage of Total County Employment
776	4	1.61%
1,128	1	2.34%
854	3	1.77%
1,090	2	2.27%
596	5	1.24%
448	9	0.93%
-	-	-
565	7	1.17%
492	8	1.02%
-	-	-
-	-	-
415	10	0.86%
567	6	1.18%
<u>6,931</u>		<u>14.39%</u>

48,116



Fishing the San Juan River

**SAN JUAN COUNTY, NEW MEXICO
COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	28	29	30	30	30	30	30	30	30	30
County Clerk	7	7	7	7	8	8	8	8	8	8
Bureau of Elections	5	5	6	6	6	6	6	6	6	6
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	6	6	7	7	7	7	7	7	7	7
Finance	9	9	9	10	11	11	11	13	14	14
Central Purchasing	8	8	8	8	9	9	9	10	11	11
Human Resources	5	6	7	6	6	6	7	8	7	7
Information Technology	9	8	8	8	8	9	9	9	10	10
Geographic Info Systems	0	0	0	0	0	2	3	3	3	3
Legal	4	4	4	4	4	4	5	5	7	7
County Executive Office	8	9	9	10	7	7	10	11	12	12
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	121	109	112	113	118	123	130	140	145	145
Juvenile Correction-Grant	4	3	0	0	0	0	0	0	0	0
Grade Court	0	0	0	0	0	0	0	0	0	0
Pre-Trial	3	3	3	2	2	0	0	0	0	0
Tracking Agents	0	8	0	0	0	0	0	0	0	0
Sheriff Department	97	104	105	105	110	113	114	125	127	129
Community Development	7	7	0	0	0	0	10	11	13	13
Emergency Management	0	0	0	0	5	5	6	6	6	6
Fire Operations	10	10	20	20	21	20	15	14	14	14
Compliance	0	0	0	6	6	6	5	7	7	9
DWI Treatment Facility	36	33	30	30	30	30	31	32	32	32
Meth Pilot Project	0	0	0	0	0	0	0	6	8	12
Juvenile Services	24	25	22	22	45	44	44	50	50	50
Communications Authority	37	37	37	42	41	45	46	48	48	48
Public Works										
Road	63	67	66	66	66	66	66	66	67	63
Health and Welfare										
Indigent Claims	1	1	1	1	2	2	2	2	2	2
Housing Authority	4	3	3	3	4	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	50	50	51	50	55	57	56	60	62	62
Golf Course	0	0	0	0	0	0	0	0	0	12
Environmental										
Solid Waste	21	22	22	22	24	24	24	25	26	30
San Juan Water Commission	3	3	4	4	4	4	4	4	4	5
Total	578	584	579	590	637	649	669	717	737	758

Source: San Juan County Staffing Report in Final Budget

Notes: Includes authorized full-time and elected official positions at the end of the fiscal year.

**SAN JUAN COUNTY, NEW MEXICO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST SIX FISCAL YEARS**

SCHEDULE 23

Function/Program	Fiscal Year					
	2005	2006	2007	2008	2009	2010
General Government						
Assessor's						
Property transfers	6,116	6,716	6,416	5,808	5,245	4,368
Approximate number of reappraisals (1)	55,000	10,000	57,404	14,919	57,519	14,726
County Clerk						
Number of documents recorded	22,976	24,072	22,235	25,314	18,583	16,347
Number of marriage licenses issued	766	842	843	901	858	714
Bureau of Elections						
Number of registered voters	61,573	61,889	59,003	61,177	61,874	63,789
Probate Judge						
Number of probates filed	74	67	98	81	100	92
County Treasurer						
Number of property tax bills processed	52,857	53,478	54,578	55,548	56,067	56,371
Number of 2nd half notice reminders processed	20,694	20,523	20,043	20,537	18,475	19,980
Number of accounts payable checks processed	466	482	473	475	443	419
Number of Manufactured Home moving permits issued	1,813	1,331	936	992	744	713
Number of cash receipts processed	N/A	N/A	N/A	N/A	3,120	3,744
Finance						
Number of accounts payable checks processed	12,564	11,251	11,033	11,780	11,221	10,839
Number of payroll checks processed	6,718	7,269	7,067	7,241	7,169	5,550
Number of direct deposits processed	9,837	11,063	12,086	12,980	14,045	14,832
Central Purchasing						
Number of purchase orders processed	3,185	2,975	2,889	2,565	3,006	2,088
Number of bids processed	49	48	74	62	59	34
Human Resources						
Number of applicants processed	1,039	1,191	1,497	2,475	2,608	3,346
Turnover rate	25.71%	25.96%	24.08%	15.20%	15.27%	11.49%
Information Technology						
Number of servers maintained	28	33	39	51	67	64
Number of pc's maintained	575	628	769	801	801	875
Number of phones maintained	325	350	531	555	552	587
Number of routers maintained	5	6	7	7	9	10
Number of switches maintained	42	43	45	47	49	46
Geographic Info Systems						
Number of maps created (7)						
Large Northern Map	30	35	26	46	19	30
Southern Map	10	13	16	15	10	6
GIS Map Book	45	97	53	69	54	61
Special Map Requests	190	222	205	406	421	391
Data - CD or Email Shape Files	55	59	23	35	17	31
Fire "Region" Books	N/A	N/A	N/A	14	22	10
EMS Map Books	N/A	N/A	N/A	17	0	2
Legal						
Number of civil cases filed	8	10	9	9	10	12
Number of civil cases closed	N/A	N/A	14	8	7	7
Number of civil cases pending	N/A	N/A	9	10	8	6
Risk Management						
Dollar amount of insurance premiums	\$ 1,172,100	\$ 1,117,959	\$ 1,214,047	\$ 1,180,493	\$ 1,235,729	\$ 1,026,775
Public Safety						
Corrections/Adult Detention						
Number of prisoners in custody	618	585	603	606	715	684
Number of beds	1,044	1,044	1,044	1,044	1,044	1,044
Per diem rate	\$ 46.50	\$ 49.00	\$ 61.48	\$ 61.48	\$ 63.23	\$ 63.23
Inmate worker (trustees) hours worked (3)	23,675	11,739	16,874	15,982	17,741	21,582
Alternative Sentencing (8)						
Individuals treated - Adult Misdemeanor Compliance	708	570	872	890	1,393	2,081
Individuals treated - DWI Treatment Facility	525	535	540	515	529	523
Individuals Treated - Jail based Methamphetamine Treatment	N/A	12	48	47	46	62
Sheriff Department (6)						
Arrests - Adult	2,845	2,768	2,932	3,131	3,210	3,245
Arrests - Juvenile	277	324	272	350	308	280
Citations	11,994	8,985	12,017	10,853	12,723	12,601
Calls for service	48,220	50,695	50,119	48,813	48,589	52,970
Community Development						
Number of building permits issued	597	690	695	644	584	1,392
Number of building inspections	2,192	2,296	2,305	2,562	2,127	2,346
Number of exemptions	79	112	112	74	72	43
Number of replats	4	2	4	4	5	2
Number of subdivisions	N/A	4	2	1	0	1
Number of summary subdivisions	31	20	19	12	6	3
Number of new addresses issued	N/A	N/A	N/A	N/A	N/A	339
Number of voluntary program cleanups	N/A	N/A	N/A	N/A	N/A	58
Number of cleanup yards to landfill	N/A	N/A	N/A	N/A	N/A	7,050

**SAN JUAN COUNTY, NEW MEXICO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST SIX FISCAL YEARS**

SCHEDULE 23

Function/Program	Fiscal Year					
	2005	2006	2007	2008	2009	2010
Public Safety (continued)						
Emergency Management						
Number of radio towers owned by San Juan County	13	14	14	14	14	15
Number of radio towers used by SJC (maintained radio system within)	21	22	22	22	22	23
Fire Operations						
Fire districts	14	14	14	14	14	14
Fire stations	21	22	23	23	23	23
Volunteer firefighters	314	316	300	320	370	340
Number of calls responded to (2)	6,558	6,532	7,260	7,463	7,300	7,413
Juvenile Services						
Juveniles housed in facility						
Secure Detention	556	457	513	600	531	555
Emergency Crisis Shelter (4)	86	359	401	450	302	267
Residential Treatment Center (5)	54	48	47	65	52	53
CYFD Long Term	N/A	N/A	9	25	27	30
Number of beds						
Secure Detention	46	46	46	46	46	46
Emergency Crisis Shelter	16	16	16	16	16	16
Residential Treatment Center	16	16	16	16	16	16
Per diem rate Secure Detention	\$ 145	\$ 145	\$ 145	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	N/A	N/A	\$ 231	\$ 231	\$ 231	\$ 231
Communications Authority						
Number of 911 calls answered	50,369	59,608	57,089	58,065	50,494	51,150
Total calls answered (including non-emergency lines)	319,091	306,899	296,985	303,957	308,353	312,361
Public Works						
Road						
County maintained roads (miles)	743.11	745.24	745.92	749.71	752.46	755.40
Bridges (length in feet)	2,849	2,790	2,792	2,648	2,648	2,988
Number of bridges	22	22	21	18	18	19
Health and Welfare						
Indigent Claims						
Number of claims processed	7,097	5,191	4,118	3,979	3,821	4,258
Dollar amount of claims	\$ 1,484,359	\$ 1,085,839	\$ 1,195,486	\$ 888,687	\$ 1,403,850	\$ 1,891,749
Sole Community Provider Report (SJRMC claims processed)	\$ 2,399,220	\$ 1,811,489	\$ 2,135,938	\$ 1,828,218	\$ 3,065,547	\$ 5,081,795
Housing Authority						
Individuals/Families receiving housing assistance	195	195	215	222	217	256
Culture and Recreation						
Parks & Facilities						
Number of events held	558	558	945	1,392	1,362	1,153
Number of buildings maintained countywide	82	82	109	109	99	101
Number of buildings maintained at McGee Park	21	21	26	26	23	23
County fair attendance (approximately)	93,000	93,000	95,000	93,000	90,000	92,000
Buildings owned, but not maintained by San Juan County	N/A	N/A	N/A	N/A	10	12
Environmental						
Solid Waste						
Transfer stations	11	11	11	11	11	12
Refuse collected at regional landfill (cubic yards)	360,125	285,159	275,049	264,280	323,100	271,647

Source: Information provided by individual San Juan County departments.

- (1) Years 2005, 2007, and 2009 were reappraisal years; all properties were reappraised. Years 2006, 2008 and 2010 were maintenance years. Reappraisals are done every other year.
- (2) The number of calls responded to were recorded on a calendar year for 2006. For year 2006, actual number of calls were 4,899 through Sept 2006. The remainder of the year was based on the average calls per month. The number of fire calls may vary from year to year depending on climate conditions.
- (3) The number of inmate hours worked is based on a calendar year and does not include community service assignments.
- (4) The Emergency Crisis Shelter opened in January 2005. Full year of data not available.
- (5) The Residential Treatment Center data was collected on a calendar year basis for 2006. The actual number of juveniles served through September 2006 was 36. The remainder of the year was calculated based on the average juveniles assisted per month.
- (6) Prior to 2008, the information collected for the Sheriff's Department was recorded on a calendar year basis.
- (7) Starting in FY07, the GIS Web Portal on the San Juan County Web site allows the public to print their own maps. Request for maps should decrease in subsequent years.
- (8) The 2005 Adult Misdemeanor Compliance numbers were updated from N/A to 708. All the numbers were updated for 2006 as follows: Adult misdemeanor was 564, updated to 570; DWI treatment was 534, updated to 535; and Jail based Meth Treatment was N/A, updated to 12. The 2008 Adult misdemeanor was 902, updated to 890. These adjustments were made due to Compliance.
- (9) Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.
- (10) The County began reporting operating indicators information starting in fiscal year 2005.

**SAN JUAN COUNTY, NEW MEXICO
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year				
	2001	2002	2003	2004	2005
General Government					
Land	\$ 272,000	\$ 157,436	\$ 537,716	\$ 537,716	\$ 534,566
Buildings	8,223,725	8,263,725	8,339,725	8,277,725	7,175,207
Improvements	972,960	993,731	995,095	995,095	585,731
Equipment	3,203,631	3,903,885	4,241,249	5,023,540	4,901,907
Total General Government	<u>12,672,316</u>	<u>13,318,777</u>	<u>14,113,785</u>	<u>14,834,076</u>	<u>13,197,411</u>
Public Safety					
Land	592,753	661,988	1,012,031	1,012,031	1,012,031
Buildings	15,140,119	16,895,486	17,432,560	17,474,391	17,425,055
Improvements	2,533,608	2,671,542	2,848,768	3,233,945	3,253,513
Equipment	16,894,104	18,203,183	18,691,745	20,022,347	19,988,652
Total Public Safety	<u>35,160,584</u>	<u>38,432,199</u>	<u>39,985,104</u>	<u>41,742,714</u>	<u>41,679,251</u>
Public Works					
Land	62,729	62,729	93,626	1,105,918	1,433,249
Buildings	68,043	68,043	68,043	92,397	152,398
Improvements	2,986,727	2,992,244	55,808	63,101	63,101
Equipment	6,055,037	6,564,045	6,537,018	6,844,603	6,632,101
Infrastructure	-	-	71,911,662	75,923,817	80,346,870
Total Public Works	<u>9,172,536</u>	<u>9,687,061</u>	<u>78,666,157</u>	<u>84,029,836</u>	<u>88,627,719</u>
Health and Welfare					
Land	189,391	208,167	208,167	208,167	208,167
Buildings	13,421,519	13,309,221	13,292,271	13,173,925	14,087,019
Improvements	209,897	211,626	211,625	179,204	179,204
Equipment	1,603,641	1,807,945	2,145,748	2,321,644	2,440,076
Total Health and Welfare	<u>15,424,448</u>	<u>15,536,959</u>	<u>15,857,811</u>	<u>15,882,940</u>	<u>16,914,466</u>
Culture and Recreation					
Land	971,687	1,156,433	1,042,542	1,042,542	1,072,542
Buildings	9,332,739	11,103,167	11,153,167	11,153,167	11,153,167
Improvements	339,596	4,915,738	6,003,140	6,090,322	6,090,322
Equipment	1,130,819	1,560,629	1,520,487	1,668,897	1,557,418
Total Culture and Recreation	<u>11,774,841</u>	<u>18,735,967</u>	<u>19,719,336</u>	<u>19,954,928</u>	<u>19,873,449</u>
Environmental					
Land	270,310	270,310	237,233	237,233	237,233
Buildings	-	-	12,085	12,085	12,085
Improvements	1,106,643	1,106,643	1,125,684	1,125,684	1,125,684
Equipment	915,860	1,118,465	1,147,255	1,177,625	1,158,449
Total Environmental	<u>2,292,813</u>	<u>2,495,418</u>	<u>2,522,257</u>	<u>2,552,627</u>	<u>2,533,451</u>
Work in Progress	<u>1,995,687</u>	<u>3,368,081</u>	<u>11,430,259</u>	<u>25,554,480</u>	<u>55,052,528</u>
Total Capital Assets General Government	<u>\$ 88,493,225</u>	<u>\$ 101,574,462</u>	<u>\$ 182,294,709</u>	<u>\$ 204,551,601</u>	<u>\$ 237,878,275</u>
Discretely Presented Component Units					
Communications Authority (1)					
Land	-	-	-	-	-
Buildings	559,094	559,094	559,094	590,894	590,894
Improvements	59,806	59,806	69,915	69,915	69,915
Equipment	1,456,769	1,377,532	1,371,179	1,477,107	1,532,027
Total Communications Authority	<u>2,075,669</u>	<u>1,996,432</u>	<u>2,000,188</u>	<u>2,137,916</u>	<u>2,192,836</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 2,075,669</u>	<u>\$ 1,996,432</u>	<u>\$ 2,000,188</u>	<u>\$ 2,137,916</u>	<u>\$ 2,192,836</u>
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Total Capital Assets San Juan Water Com.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Source: San Juan County Finance Department

(1) Communications Authority capital assets were reported in the County totals prior to 1999, when they were separated as discretely presented component units for reporting purposes.

(2) San Juan Water Commission capital assets were reported in the County totals prior to 2006, when they were separated as discretely presented component units for reporting purposes.

Note: San Juan County began reporting infrastructure with the implementation of GASB 34 in fiscal year 2003.

SCHEDULE 24

		Fiscal Year							
		2006	2007	2008	2009	2010			
\$	534,566	\$	534,566	\$	862,597	\$	1,581,081	\$	1,581,081
	7,175,207		7,175,207		7,175,207		7,175,207		7,498,514
	585,731		629,911		984,144		1,008,004		1,115,705
	5,346,517		5,208,814		5,350,426		6,023,374		6,527,508
	<u>13,642,021</u>		<u>13,548,498</u>		<u>14,372,374</u>		<u>15,787,666</u>		<u>16,722,808</u>
	1,873,445		1,873,444		1,873,444		2,202,295		2,210,398
	53,709,777		54,386,816		47,719,780		47,843,046		52,083,527
	3,929,198		5,906,352		5,851,537		6,656,327		10,009,920
	22,056,868		22,417,830		23,181,937		25,005,988		24,629,633
	<u>81,569,288</u>		<u>84,584,442</u>		<u>78,626,698</u>		<u>81,707,656</u>		<u>88,933,478</u>
	29,989		29,989		29,989		29,989		29,989
	68,043		68,043		926,848		926,848		936,848
	63,101		63,101		63,101		63,101		95,488
	7,019,528		6,632,713		7,056,078		7,470,497		7,577,713
	91,317,664		93,245,886		95,895,485		99,742,109		104,645,595
	<u>98,498,325</u>		<u>100,039,732</u>		<u>103,971,501</u>		<u>108,232,544</u>		<u>113,285,633</u>
	208,167		208,167		208,167		325,126		325,126
	14,087,019		39,946,844		40,405,219		42,882,634		42,882,634
	180,601		180,601		167,181		234,246		15,712,705
	3,382,100		4,834,940		5,565,203		5,653,655		5,618,270
	<u>17,857,887</u>		<u>45,170,552</u>		<u>46,345,770</u>		<u>49,095,661</u>		<u>64,538,735</u>
	1,072,542		1,072,542		1,396,649		1,436,649		3,618,440
	11,153,167		11,832,501		11,836,668		12,068,163		14,014,271
	6,134,844		6,138,189		6,255,291		11,928,115		12,557,526
	1,670,375		1,797,003		2,004,308		2,195,669		2,483,771
	<u>20,030,928</u>		<u>20,840,235</u>		<u>21,492,916</u>		<u>27,628,596</u>		<u>32,674,008</u>
	237,233		237,233		237,233		237,233		237,233
	12,085		12,085		12,085		12,085		12,085
	1,125,684		1,133,121		1,133,121		1,133,121		1,133,121
	1,332,021		1,413,505		1,579,405		1,806,902		1,868,846
	<u>2,707,023</u>		<u>2,795,944</u>		<u>2,961,844</u>		<u>3,189,341</u>		<u>3,251,285</u>
	26,307,548		1,485,502		11,493,027		22,612,952		14,228,605
	<u>\$ 260,613,020</u>		<u>\$ 268,464,905</u>		<u>\$ 279,264,130</u>		<u>\$ 308,254,416</u>		<u>\$ 333,634,552</u>
	-		-		-		-		-
	590,894		590,894		590,894		590,894		1,360,987
	69,915		114,177		178,695		178,695		178,695
	1,927,749		1,966,328		1,940,921		1,940,921		1,707,952
	<u>2,588,558</u>		<u>2,671,399</u>		<u>2,710,510</u>		<u>2,710,510</u>		<u>3,247,634</u>
	-		2,648		43,075		1,113,504		-
	<u>\$ 2,588,558</u>		<u>\$ 2,674,047</u>		<u>\$ 2,753,585</u>		<u>\$ 3,824,014</u>		<u>\$ 3,247,634</u>
	-		-		-		-		-
	-		-		-		-		-
	114,690		114,690		107,405		117,624		89,276
	<u>\$ 114,690</u>		<u>\$ 114,690</u>		<u>\$ 107,405</u>		<u>\$ 117,624</u>		<u>\$ 89,276</u>

SAN JUAN COUNTY, NEW MEXICO
BANK ACCOUNTS
June 30, 2010

Description	6/30/10 Bank Balance	O/S Deposits	O/S Checks	Book Balance
Citizens				
Citizens - HUD	\$ 290,133	-	(13,483)	276,650
Communications Authority	108,585	(100,881)	(7,704)	-
Tall Tree - Health Ins.	685,857	192	(686,049)	-
Payroll account	1,837,767	(1,728,040)	(109,805)	(78)
Citizens - Investment	6,247,104			6,247,104
Citizens - Adult Det	1,176,640			1,176,640
Total Demand Deposits	10,346,086	(1,828,729)	(817,041)	7,700,316
Citizens - Certificates of Deposit	17,500,000			17,500,000
Citizens Bank total	27,846,086	(1,828,729)	(817,041)	25,200,316
Bank of America				
Checking - operating	12,233,462	1,915,810	(3,444,572)	10,704,700
Bank of America total	12,233,462	1,915,810	(3,444,572)	10,704,700
Wells Fargo Bank				
Wells Fargo-CD	32,000,000	-	-	32,000,000
Checking - Clerk's Refund	803	374	(231)	946
Wells Fargo Bank Total	32,000,803	374	(231)	32,000,946
Vectra Bank				
Vectra Bank CD	5,000,000	-	-	5,000,000
Vectra Bank Total	5,000,000	-	-	5,000,000
First Financial Credit Union				
First Financial - CD	250,000	-	-	250,000
First Financial Credit Union Total	250,000	-	-	250,000
Total all banks	\$ 77,330,351	\$ 87,455	\$ (4,261,844)	\$ 73,155,962

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2010

	Pledged Collateral		Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Vectra Bank	First Financial Credit Union	Total
	Safekeeping Location	Type of Security						
Funds on deposit								
Demand deposits			\$ 10,346,086	12,233,462	803	-	-	22,580,351
Certificates of deposit			17,500,000	-	32,000,000	5,000,000	250,000	54,750,000
Overnight deposits			-	-	-	-	-	-
			<u>27,846,086</u>	<u>12,233,462</u>	<u>32,000,803</u>	<u>5,000,000</u>	<u>250,000</u>	<u>77,330,351</u>
Less: FDIC insurance			500,000	250,000	250,803	250,000	250,000	1,500,803
Demand deposits			-	-	-	-	-	-
Total uninsured public funds			<u>\$ 27,346,086</u>	<u>11,983,462</u>	<u>31,750,000</u>	<u>4,750,000</u>	<u>-</u>	<u>75,829,548</u>
Pledged Collateral Required:								
50 percent on deposits			13,673,043	5,991,731	15,875,000	2,375,000	-	37,914,774
Pledged Collateral Required			<u>13,673,043</u>	<u>5,991,731</u>	<u>15,875,000</u>	<u>2,375,000</u>	<u>-</u>	<u>37,914,774</u>
Pledged Collateral at June 30, 2010			<u>14,190,852</u>	<u>7,280,512</u>	<u>29,298,395</u>	<u>5,500,083</u>	<u>-</u>	<u>56,269,842</u>
Excess (deficiency)			<u>\$ 517,809</u>	<u>1,288,780</u>	<u>13,423,395</u>	<u>3,125,083</u>	<u>-</u>	<u>18,355,067</u>

Pledged collateral	Safekeeping Location	Type of Security	Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Vectra Bank	First Financial Credit Union	Total
	Federal Reserve Bank, Dallas, Texas	FHLB 6/1/12 CUSIP # 31397G7M6	1,923,530	-	-	-	-	1,923,530
		FHLB 9/19/12 CUSIP # 38376JLG7	4,156,059	-	-	-	-	4,156,059
		FHLB 12/11/15 CUSIP # 31393FXA9	2,781,346	-	-	-	-	2,781,346
		FHLB 3/19/18 CUSIP # 31371NLG8	2,643,358	-	-	-	-	2,643,358
		FHLB 1/25/33 CUSIP # 31396LE71	2,686,559	-	-	-	-	2,686,559
	Denver, CO	FHLMC 2/1/34 CUSIP # 31336CL43	-	-	-	1,690,481	-	1,690,481
		FHLMC 7/1/35 CUSIP # 3128JPH86	-	-	-	1,245,472	-	1,245,472
		FHLMC 1/1/33 CUSIP # 31336SMW5	-	-	-	2,564,130	-	2,564,130
	Richmond, VA	GNMA 2/15/32 CUSIP #36200Q3L6	-	67,916	-	-	-	67,916
		GNMA 1/15/17 CUSIP #36200QUZ5	-	590,707	-	-	-	590,707
		GNMA 1/15/17 CUSIP #36201ELN8	-	644,825	-	-	-	644,825
		GNMA 5/15/36 CUSIP #36201XRJ9	-	9,231	-	-	-	9,231
		GNMA 3/20/34 CUSIP #36202D4R9	-	335,089	-	-	-	335,089
		GNMA 8/20/38 CUSIP #36202EVQ9	-	282,738	-	-	-	282,738
		GNMA 10/20/38 CUSIP #36202EW54	-	5,348,962	-	-	-	5,348,962
		GNMA 12/20/39 CUSIP #36202FDC7	-	1,044	-	-	-	1,044
	California	FNMA 2/1/39 CUSIP #3126MJLD0	-	-	3,614,281	-	-	3,614,281
		FNMA 12/1/37 CUSIP #31371NNV3	-	-	12,764,436	-	-	12,764,436
		FNMA 5/1/38 CUSIP #31414TBF7	-	-	6,121,983	-	-	6,121,983
		FNMA 5/1/36 CUSIP #31409T5B0	-	-	2,433,855	-	-	2,433,855
		FNMA 6/1/38 CUSIP #31412TNE9	-	-	4,363,840	-	-	4,363,840
Totals			<u>\$ 14,190,852</u>	<u>7,280,512</u>	<u>29,298,395</u>	<u>5,500,083</u>	<u>-</u>	<u>56,269,842</u>

Reconciliation to Financial Statements:

Total per banks	\$ 27,846,086	12,233,462	32,000,803	5,000,000	250,000	77,330,351
Reconciling items:						
Deposits in transit	(1,828,729)	1,915,810	374	-	-	87,455
Outstanding checks	(817,041)	(3,444,572)	(231)	-	-	(4,261,844)
Other reconciling items	-	-	-	-	-	-
	<u>\$ 25,200,316</u>	<u>10,704,700</u>	<u>32,000,946</u>	<u>5,000,000</u>	<u>250,000</u>	<u>73,155,962</u>
Investments						18,532,640
Cash on hand						670
Cash and investments per financial statements						<u>91,689,272</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2010

Property taxes receivable, beginning of year	\$ 1,568,352
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	62,858,426
Adjustments	
Net decreases in taxes receivables	<u>326,035</u>
Total receivables prior to collections	<u>64,752,813</u>
 Collections for fiscal year ended June 30, 2010	 <u>(61,250,399)</u>
 Property taxes receivables, end of year	 <u><u>\$ 3,502,414</u></u>

Property taxes receivable by years

2000	8,453
2001	10,353
2002	12,568
2003	17,467
2004	19,341
2005	28,776
2006	172,773
2007	347,245
2008	775,173
2009	<u>2,110,265</u>

Total taxes receivable 3,502,414

Property taxes receivable reported in the general fund	(1,009,582)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(74,865)</u>
Subtotal	(1,084,447)

Total property taxes receivable - agency funds \$ 2,417,967

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating											
2009	126,852.02	122,040.91	122,040.91	1,220.41	120,820.50	120,820.50	0.00	0.00	0.00	0.00	4,811.11
2008	122,957.82	2,622.18	121,333.30	1,213.33	2,595.96	120,119.97	0.00	0.00	0.00	0.00	1,624.52
2007	122,150.64	1,030.21	121,844.20	1,218.44	1,019.91	120,625.76	0.00	0.00	0.00	0.00	306.44
2006	114,761.52	217.98	114,621.17	1,146.21	215.80	113,474.96	0.00	0.00	0.00	0.00	140.35
2005	106,277.96	67.94	106,239.52	1,062.40	67.26	105,177.12	0.00	0.00	0.00	0.00	38.44
2004	106,666.58	34.58	106,641.88	1,066.42	34.23	105,575.46	0.00	0.00	0.00	0.00	24.70
2003	105,166.79	33.26	105,163.32	1,051.63	32.93	104,111.69	0.00	0.00	0.00	0.00	3.47
2002	115,396.13	15.48	115,396.13	1,153.96	15.33	114,242.17	0.00	0.00	0.00	0.00	0.00
2001	102,233.93	8.79	102,233.93	1,022.34	8.70	101,211.59	0.00	0.00	0.00	0.00	0.00
2000	95,495.15	3.44	95,495.15	954.95	0.00	94,540.20	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Operation	1,117,958.54	126,074.77	1,111,009.51	11,110.10	124,810.62	1,099,899.41	0.00	0.00	0.00	0.00	6,949.03
Aztec Schools Debt Service											
2009	1,902,855.64	1,824,615.66	1,824,615.66	18,246.16	1,806,369.50	1,806,369.50	0.00	0.00	0.00	0.00	78,239.98
2008	970,257.87	23,378.24	956,352.93	9,563.53	23,144.46	946,789.40	0.00	0.00	0.00	0.00	13,904.94
2007	941,580.25	8,323.37	938,705.38	9,387.05	8,240.14	929,318.33	0.00	0.00	0.00	0.00	2,874.87
2006	688,663.70	1,623.94	687,565.35	6,875.65	1,607.70	680,689.70	0.00	0.00	0.00	0.00	1,098.35
2005	640,054.93	492.15	639,777.23	6,397.77	487.23	633,379.46	0.00	0.00	0.00	0.00	277.70
2004	820,847.77	380.46	820,659.67	8,206.60	376.66	812,453.07	0.00	0.00	0.00	0.00	188.10
2003	1,311,303.85	562.94	1,311,244.01	13,112.44	557.31	1,298,131.57	0.00	0.00	0.00	0.00	59.84
2002	495,395.06	107.52	495,395.06	4,953.95	106.44	490,441.11	0.00	0.00	0.00	0.00	0.00
2001	243,056.84	32.01	243,056.84	2,430.57	31.69	240,626.27	0.00	0.00	0.00	0.00	0.00
2000	662,682.04	37.03	662,682.04	6,626.82	0.00	656,055.22	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Debt Svc.	8,676,697.95	1,859,553.32	8,580,054.17	85,800.54	1,840,921.13	8,494,253.63	0.00	0.00	0.00	0.00	96,643.78
Aztec Schools Capital Improvements											
2009	667,268.91	640,054.23	640,054.23	6,400.54	633,653.69	633,653.69	0.00	0.00	0.00	0.00	27,214.68
2008	647,414.27	15,601.27	638,208.95	6,382.09	15,445.26	631,826.86	0.00	0.00	0.00	0.00	9,205.32
2007	634,694.86	5,610.72	632,765.55	6,327.66	5,554.61	626,437.89	0.00	0.00	0.00	0.00	1,929.31
2006	578,978.81	1,370.61	578,053.57	5,780.54	1,356.90	572,273.03	0.00	0.00	0.00	0.00	925.24
2005	538,994.22	414.45	538,760.50	5,387.61	410.31	533,372.90	0.00	0.00	0.00	0.00	233.72
2004	532,674.26	246.91	532,550.17	5,325.50	244.44	527,224.67	0.00	0.00	0.00	0.00	124.09
2003	525,129.92	205.27	525,106.51	5,251.07	203.22	519,855.44	0.00	0.00	0.00	0.00	23.41
2002	482,364.58	102.59	482,364.58	4,823.65	101.56	477,540.93	0.00	0.00	0.00	0.00	0.00
2001	464,903.15	58.32	464,903.15	4,649.03	57.74	460,254.12	0.00	0.00	0.00	0.00	0.00
2000	433,635.82	22.77	433,635.82	4,336.36	0.00	429,299.46	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch. Cap. Imp.	5,506,058.80	663,687.14	5,466,403.03	54,664.03	657,027.73	5,411,739.00	0.00	0.00	0.00	0.00	39,655.77

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 School District Operating											
2009	637.38	537.08	537.08	5.37	531.71	163.35	0.00	0.00	0.00	0.00	100.30
2008	488.26	0.00	488.11	4.88	0.00	483.23	0.00	0.00	0.00	0.00	0.15
2007	422.83	0.00	422.83	4.23	0.00	418.60	0.00	0.00	0.00	0.00	0.00
2006	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00	0.00	0.00
2005	201.91	0.00	201.91	2.02	0.00	199.89	0.00	0.00	0.00	0.00	0.00
2004	177.62	0.00	177.62	1.78	0.00	175.84	0.00	0.00	0.00	0.00	0.00
2003	127.08	0.00	127.08	1.27	0.00	125.81	0.00	0.00	0.00	0.00	0.00
2002	101.36	0.00	101.36	1.01	0.00	100.35	0.00	0.00	0.00	0.00	0.00
2001	106.41	0.00	106.41	1.06	0.00	105.35	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 School Oper.	2,555.66	537.08	2,455.21	24.55	531.71	2,062.30	0.00	0.00	0.00	0.00	100.45
61/20 School Debt Service											
2009	7,378.25	6,238.11	6,238.11	62.38	6,175.73	6,175.73	0.00	0.00	0.00	0.00	1,140.14
2008	3,102.97	0.00	3,101.32	31.01	0.00	3,070.31	0.00	0.00	0.00	0.00	1.65
2007	2,685.73	0.00	2,685.73	26.86	0.00	2,658.87	0.00	0.00	0.00	0.00	0.00
2006	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00	0.00	0.00
2005	1,076.10	0.00	1,076.10	10.76	0.00	1,065.34	0.00	0.00	0.00	0.00	0.00
2004	1,266.85	0.00	1,266.85	12.67	0.00	1,254.18	0.00	0.00	0.00	0.00	0.00
2003	1,526.09	0.00	1,526.09	15.26	0.00	1,510.83	0.00	0.00	0.00	0.00	0.00
2002	486.58	0.00	486.58	4.87	0.00	481.71	0.00	0.00	0.00	0.00	0.00
2001	252.99	0.00	252.99	2.53	0.00	250.46	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Debt Service	19,307.40	6,238.11	18,165.61	181.66	6,175.73	17,983.95	0.00	0.00	0.00	0.00	1,141.79
61/20 School Capital Improvements											
2009	2,666.18	2,253.19	2,253.19	22.53	2,230.66	2,230.66	0.00	0.00	0.00	0.00	412.99
2008	2,070.69	0.00	2,069.59	20.70	0.00	2,048.89	0.00	0.00	0.00	0.00	1.10
2007	1,810.42	0.00	1,810.42	18.10	0.00	1,792.32	0.00	0.00	0.00	0.00	0.00
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00	0.00	0.00
2005	906.22	0.00	906.22	9.06	0.00	897.16	0.00	0.00	0.00	0.00	0.00
2004	822.11	0.00	822.11	8.22	0.00	813.89	0.00	0.00	0.00	0.00	0.00
2003	611.18	0.00	611.18	6.11	0.00	605.07	0.00	0.00	0.00	0.00	0.00
2002	472.87	0.00	472.87	4.73	0.00	468.14	0.00	0.00	0.00	0.00	0.00
2001	483.92	0.00	483.92	4.84	0.00	479.08	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Cap. Improv.	11,127.65	2,253.19	10,713.56	107.14	2,230.66	10,606.42	0.00	0.00	0.00	0.00	414.09

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Aztec School and 61/20 By Year											
2009	2,707,658.38	2,595,739.18	2,595,739.18	25,957.39	2,569,781.79	2,569,413.43	0.00	0.00	0.00	0.00	111,919.20
2008	1,746,291.88	41,601.69	1,721,554.20	17,215.54	41,185.67	1,704,338.66	0.00	0.00	0.00	0.00	24,737.68
2007	1,703,344.73	14,964.30	1,698,234.11	16,982.34	14,814.66	1,681,251.77	0.00	0.00	0.00	0.00	5,110.62
2006	1,385,512.74	3,212.53	1,383,348.80	13,833.49	3,180.40	1,369,515.31	0.00	0.00	0.00	0.00	2,163.94
2005	1,287,511.34	974.54	1,286,961.48	12,869.61	964.79	1,274,091.87	0.00	0.00	0.00	0.00	549.86
2004	1,462,455.19	661.95	1,462,118.30	14,621.18	655.33	1,447,497.12	0.00	0.00	0.00	0.00	336.89
2003	1,943,864.91	801.47	1,943,778.19	19,437.78	793.46	1,924,340.41	0.00	0.00	0.00	0.00	86.72
2002	1,094,216.58	225.59	1,094,216.58	10,942.17	223.33	1,083,274.41	0.00	0.00	0.00	0.00	0.00
2001	811,037.24	99.12	811,037.24	8,110.37	98.13	802,926.87	0.00	0.00	0.00	0.00	0.00
2000	1,191,813.01	63.24	1,191,813.01	11,918.13	0.00	1,179,894.88	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools & 61/20	15,333,706.00	2,658,343.61	15,188,801.09	151,888.01	2,631,697.57	15,036,544.72	0.00	0.00	0.00	0.00	144,904.91

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Schools Operating											
2009	188,950.73	184,451.93	184,451.93	1,844.52	182,607.41	182,607.41	0.00	0.00	0.00	0.00	4,498.80
2008	195,277.60	4,558.18	193,938.86	1,939.39	4,512.60	191,999.47	0.00	0.00	0.00	0.00	1,338.74
2007	168,761.37	468.57	168,212.29	1,682.12	463.88	166,530.17	0.00	0.00	0.00	0.00	549.08
2006	157,697.40	129.70	157,384.47	1,573.84	128.40	155,810.63	0.00	0.00	0.00	0.00	312.93
2005	147,972.81	50.30	147,768.52	1,477.69	49.80	146,290.83	0.00	0.00	0.00	0.00	204.29
2004	140,894.17	9.55	140,718.43	1,407.18	9.45	139,311.25	0.00	0.00	0.00	0.00	175.74
2003	111,212.65	7.16	111,024.82	1,110.25	7.09	109,914.57	0.00	0.00	0.00	0.00	187.83
2002	155,176.76	9.09	155,003.57	1,550.04	9.00	153,453.53	0.00	0.00	0.00	0.00	173.19
2001	145,866.77	6.63	145,693.82	1,456.94	6.56	144,236.88	0.00	0.00	0.00	0.00	172.95
2000	146,975.96	27.34	146,831.12	1,468.31	27.07	145,362.81	0.00	0.00	0.00	0.00	144.84
Total Bloomfield Sch. Oper.	1,558,786.22	189,718.45	1,551,027.83	15,510.28	187,821.27	1,535,517.55	0.00	0.00	0.00	0.00	7,758.39
Bloomfield Schools Debt Service											
2009	2,488,612.91	2,414,928.43	2,414,928.43	24,149.28	2,390,779.15	2,390,779.15	0.00	0.00	0.00	0.00	73,684.48
2008	2,225,528.84	56,683.21	2,204,234.29	22,042.34	56,116.38	2,182,191.95	0.00	0.00	0.00	0.00	21,294.55
2007	2,009,422.28	7,371.35	2,001,484.07	20,014.84	7,297.64	1,981,469.23	0.00	0.00	0.00	0.00	7,938.21
2006	1,519,329.72	1,537.37	1,515,996.24	15,159.96	1,522.00	1,500,836.28	0.00	0.00	0.00	0.00	3,333.48
2005	1,429,100.75	618.37	1,427,078.00	14,270.78	612.19	1,412,807.22	0.00	0.00	0.00	0.00	2,022.75
2004	1,361,967.28	143.61	1,360,274.51	13,602.75	142.17	1,346,671.76	0.00	0.00	0.00	0.00	1,692.77
2003	1,668,778.81	155.55	1,666,353.12	16,663.53	153.99	1,649,689.59	0.00	0.00	0.00	0.00	2,425.69
2002	1,546,683.00	131.39	1,545,032.63	15,450.33	130.08	1,529,582.30	0.00	0.00	0.00	0.00	1,650.37
2001	821,489.59	56.58	820,574.02	8,205.74	56.01	812,368.28	0.00	0.00	0.00	0.00	915.57
2000	1,504,515.72	304.49	1,503,128.54	15,031.29	301.45	1,488,097.25	0.00	0.00	0.00	0.00	1,387.18
Total Bloomfield Sch Debt	16,575,428.90	2,481,930.35	16,459,083.85	164,590.84	2,457,111.05	16,294,493.01	0.00	0.00	0.00	0.00	116,345.05
Bloomfield Schools Capital Improvements											
2009	839,976.97	815,921.83	815,921.83	8,159.22	807,762.61	807,762.61	0.00	0.00	0.00	0.00	24,055.14
2008	830,891.20	21,162.38	822,938.96	8,229.39	20,950.76	496,341.46	0.00	0.00	0.00	0.00	7,952.24
2007	756,838.20	2,776.45	753,856.18	7,538.56	2,748.69	746,317.62	0.00	0.00	0.00	0.00	2,982.02
2006	697,734.10	706.06	696,210.21	6,962.10	699.00	689,248.11	0.00	0.00	0.00	0.00	1,523.89
2005	657,240.20	284.37	656,285.75	6,562.86	281.53	649,722.89	0.00	0.00	0.00	0.00	954.45
2004	626,181.56	60.21	625,412.08	6,254.12	59.61	619,157.96	0.00	0.00	0.00	0.00	769.48
2003	507,463.91	47.30	506,720.97	5,067.21	46.83	501,653.76	0.00	0.00	0.00	0.00	742.94
2002	690,225.07	58.46	689,480.23	6,894.80	57.88	575,849.45	0.00	0.00	0.00	0.00	744.84
2001	626,138.01	43.11	625,437.17	6,254.37	42.68	619,182.80	0.00	0.00	0.00	0.00	700.84
2000	629,096.66	127.32	628,529.05	6,285.29	126.05	622,243.76	0.00	0.00	0.00	0.00	567.61
Total Bloomfield Sch Cap	6,861,785.88	841,187.49	6,820,792.43	68,207.92	832,775.62	6,327,480.42	0.00	0.00	0.00	0.00	40,993.45

STATE OF NEW MEXICO
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 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Bloomfield Schools											
2009	3,517,540.61	3,415,302.19	3,415,302.19	34,153.02	3,381,149.17	3,381,149.17	0.00	0.00	0.00	0.00	102,238.42
2008	3,251,697.64	82,403.77	3,221,112.11	32,211.12	81,579.73	2,870,532.88	0.00	0.00	0.00	0.00	30,585.53
2007	2,935,021.85	10,616.37	2,923,552.54	29,235.53	10,510.21	2,894,317.01	0.00	0.00	0.00	0.00	11,469.31
2006	2,374,761.22	2,373.13	2,369,590.92	23,695.91	2,349.40	2,345,895.01	0.00	0.00	0.00	0.00	5,170.30
2005	2,234,313.76	953.04	2,231,132.27	22,311.32	943.51	2,208,820.95	0.00	0.00	0.00	0.00	3,181.49
2004	2,129,043.01	213.37	2,126,405.02	21,264.05	211.24	2,105,140.97	0.00	0.00	0.00	0.00	2,637.99
2003	2,287,455.37	210.01	2,284,098.91	22,840.99	207.91	2,261,257.92	0.00	0.00	0.00	0.00	3,356.46
2002	2,392,084.83	198.94	2,389,516.43	23,895.16	196.95	2,258,885.29	0.00	0.00	0.00	0.00	2,568.40
2001	1,593,494.37	106.32	1,591,705.01	15,917.05	105.26	1,575,787.96	0.00	0.00	0.00	0.00	1,789.36
2000	2,280,588.34	459.15	2,278,488.71	22,784.89	454.56	2,255,703.82	0.00	0.00	0.00	0.00	2,099.63
Total Bloomfield Schools	24,996,001.00	3,512,836.29	24,830,904.11	248,309.04	3,477,707.93	24,157,490.98	0.00	0.00	0.00	0.00	165,096.89

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Central Consolidated Schools Operational											
2009	340,326.94	337,020.15	337,020.15	3,370.20	333,649.95	308,098.43	0.00	0.00	0.00	0.00	3,306.79
2008	320,936.83	2,223.99	319,668.32	3,196.68	2,201.75	316,471.64	0.00	0.00	0.00	0.00	1,268.51
2007	314,411.61	404.56	314,047.79	3,140.48	400.51	310,907.31	0.00	0.00	0.00	0.00	363.82
2006	310,526.73	139.80	310,404.74	3,104.05	138.40	307,300.69	0.00	0.00	0.00	0.00	121.99
2005	307,258.96	85.45	307,239.90	3,072.40	84.60	304,167.50	0.00	0.00	0.00	0.00	19.06
2004	306,140.34	45.15	306,133.24	3,061.33	44.70	303,071.91	0.00	0.00	0.00	0.00	7.10
2003	303,912.82	37.26	303,907.90	3,039.08	36.89	300,868.82	0.00	0.00	0.00	0.00	4.92
2002	294,167.68	39.01	294,167.68	2,941.68	38.62	291,226.00	0.00	0.00	0.00	0.00	0.00
2001	295,043.77	31.12	295,043.77	2,950.44	30.81	292,093.33	0.00	0.00	0.00	0.00	0.00
2000	307,824.67	11.59	307,824.67	3,078.25	11.47	304,746.42	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Oper	3,100,550.35	340,038.08	3,095,458.16	30,954.58	336,637.70	3,038,952.06	0.00	0.00	0.00	0.00	5,092.19
Central Consolidated Schools Debt Service											
2009	4,759,286.50	4,701,140.83	4,701,140.83	47,011.41	4,654,129.42	4,329,420.64	0.00	0.00	0.00	0.00	58,145.67
2008	4,516,565.76	37,156.21	4,494,716.35	44,947.16	36,784.65	4,449,769.19	0.00	0.00	0.00	0.00	21,849.41
2007	4,428,426.63	7,685.65	4,422,126.31	44,221.26	7,608.79	4,377,905.05	0.00	0.00	0.00	0.00	6,300.32
2006	4,184,143.94	2,519.30	4,182,175.64	41,821.76	2,494.11	4,140,353.88	0.00	0.00	0.00	0.00	1,968.30
2005	4,252,978.55	1,706.01	4,252,640.94	42,526.41	1,688.95	4,210,114.53	0.00	0.00	0.00	0.00	337.61
2004	4,220,146.38	904.00	4,220,017.62	42,200.18	894.96	4,177,817.44	0.00	0.00	0.00	0.00	128.76
2003	4,756,340.54	864.95	4,756,214.34	47,562.14	856.30	4,708,652.20	0.00	0.00	0.00	0.00	126.20
2002	4,588,050.43	870.69	4,588,050.43	45,880.50	861.98	4,542,169.93	0.00	0.00	0.00	0.00	0.00
2001	4,084,503.17	628.05	4,084,503.17	40,845.03	621.77	4,043,658.14	0.00	0.00	0.00	0.00	0.00
2000	4,707,749.37	267.14	4,707,749.37	47,077.49	264.47	4,660,671.88	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Debt	44,498,191.27	4,753,742.83	44,409,335.00	444,093.35	4,706,205.40	43,640,532.87	0.00	0.00	0.00	0.00	88,856.27
Central Consolidated Schools Capital Improvements											
2009	1,399,705.97	1,383,039.67	1,383,039.67	13,830.40	1,369,209.27	1,266,283.28	0.00	0.00	0.00	0.00	16,666.30
2008	1,321,341.59	10,869.15	1,314,821.14	13,148.21	10,760.46	1,301,672.93	0.00	0.00	0.00	0.00	6,520.45
2007	1,295,201.64	2,247.88	1,293,398.37	12,933.98	2,225.40	1,280,464.39	0.00	0.00	0.00	0.00	1,803.27
2006	1,273,511.22	766.79	1,272,921.65	12,729.22	759.12	1,260,192.43	0.00	0.00	0.00	0.00	589.57
2005	1,260,528.70	505.64	1,260,428.10	12,604.28	500.58	1,247,823.82	0.00	0.00	0.00	0.00	100.60
2004	1,286,302.34	268.67	1,286,264.02	12,862.64	265.98	1,273,401.38	0.00	0.00	0.00	0.00	38.32
2003	1,255,360.00	226.47	1,255,327.22	12,553.27	224.21	1,242,773.95	0.00	0.00	0.00	0.00	32.78
2002	1,204,889.86	226.30	1,204,889.86	12,048.90	224.04	1,192,840.96	0.00	0.00	0.00	0.00	0.00
2001	1,198,909.68	179.61	1,198,909.68	11,989.10	177.81	1,186,920.58	0.00	0.00	0.00	0.00	0.00
2000	1,247,864.36	67.23	1,247,864.36	12,478.64	66.56	1,235,385.72	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Cap	12,743,615.36	1,398,397.41	12,717,864.07	127,178.64	1,384,413.44	12,487,759.44	0.00	0.00	0.00	0.00	25,751.29

STATE OF NEW MEXICO
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 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Central Consolidated Schools By Year											
2009	6,499,319.41	6,421,200.65	6,421,200.65	64,212.01	6,356,988.64	5,903,802.35	0.00	0.00	0.00	0.00	78,118.76
2008	6,158,844.18	50,249.35	6,129,205.81	61,292.06	49,746.86	6,067,913.75	0.00	0.00	0.00	0.00	29,638.37
2007	6,038,039.88	10,338.09	6,029,572.47	60,295.72	10,234.71	5,969,276.75	0.00	0.00	0.00	0.00	8,467.41
2006	5,768,181.89	3,425.89	5,765,502.03	57,655.02	3,391.63	5,707,847.01	0.00	0.00	0.00	0.00	2,679.86
2005	5,820,766.21	2,297.10	5,820,308.94	58,203.09	2,274.13	5,762,105.85	0.00	0.00	0.00	0.00	457.27
2004	5,812,589.06	1,217.82	5,812,414.88	58,124.15	1,205.64	5,754,290.73	0.00	0.00	0.00	0.00	174.18
2003	6,315,613.36	1,128.68	6,315,449.46	63,154.49	1,117.39	6,252,294.97	0.00	0.00	0.00	0.00	163.90
2002	6,087,107.97	1,136.00	6,087,107.97	60,871.08	1,124.64	6,026,236.89	0.00	0.00	0.00	0.00	0.00
2001	5,578,456.62	838.78	5,578,456.62	55,784.57	830.39	5,522,672.05	0.00	0.00	0.00	0.00	0.00
2000	6,263,438.40	345.96	6,263,438.40	62,634.38	342.50	6,200,804.02	0.00	0.00	0.00	0.00	0.00
Grand Total Central Sch.	60,342,356.98	6,492,178.32	60,222,657.23	602,226.57	6,427,256.54	59,167,244.36	0.00	0.00	0.00	0.00	119,699.75

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating											
2009	477,731.21	455,896.83	455,896.83	4,558.97	451,337.86	451,337.86	0.00	0.00	0.00	0.00	21,834.38
2008	441,352.85	9,194.15	432,013.36	4,320.13	9,102.21	427,693.23	0.00	0.00	0.00	0.00	9,339.49
2007	400,021.16	2,421.37	396,031.62	3,960.32	2,397.16	392,071.30	0.00	0.00	0.00	0.00	3,989.54
2006	367,960.19	1,318.13	365,330.82	3,653.31	1,304.95	361,677.51	0.00	0.00	0.00	0.00	2,629.37
2005	338,965.05	917.75	338,739.56	3,387.40	908.57	335,352.16	0.00	0.00	0.00	0.00	225.49
2004	314,369.67	318.17	314,246.51	3,142.47	314.99	311,104.04	0.00	0.00	0.00	0.00	123.16
2003	298,672.44	278.31	298,591.77	2,985.92	275.53	295,605.85	0.00	0.00	0.00	0.00	80.67
2002	350,515.86	287.23	350,472.16	3,504.72	284.36	346,967.44	0.00	0.00	0.00	0.00	43.70
2001	290,553.78	291.61	290,546.41	2,905.46	288.69	287,640.95	0.00	0.00	0.00	0.00	7.37
2000	279,378.21	106.46	279,373.04	2,793.73	105.40	276,579.31	0.00	0.00	0.00	0.00	5.17
Total Farmington Sch Oper	3,559,520.42	471,030.01	3,521,242.08	35,212.42	466,319.71	3,486,029.66	0.00	0.00	0.00	0.00	38,278.34
Farmington Schools Debt Service											
2009	5,939,785.07	5,671,734.97	5,671,734.97	56,717.35	5,615,017.62	5,615,017.62	0.00	0.00	0.00	0.00	268,050.10
2008	6,350,805.57	136,922.49	6,227,638.13	62,276.38	135,553.27	6,165,361.75	0.00	0.00	0.00	0.00	123,167.44
2007	7,699,465.64	49,133.16	7,617,670.35	76,176.70	48,641.83	7,541,493.65	0.00	0.00	0.00	0.00	81,795.29
2006	5,886,083.36	19,645.21	5,850,131.35	58,501.31	19,448.76	5,791,630.04	0.00	0.00	0.00	0.00	35,952.01
2005	5,483,462.73	13,106.04	5,480,014.20	54,800.14	12,974.98	5,425,214.06	0.00	0.00	0.00	0.00	3,448.53
2004	5,894,735.52	5,447.41	5,892,457.41	58,924.57	5,392.94	5,833,532.84	0.00	0.00	0.00	0.00	2,278.11
2003	5,694,317.53	4,746.84	5,692,402.77	56,924.03	4,699.37	5,635,478.74	0.00	0.00	0.00	0.00	1,914.76
2002	6,823,775.42	4,996.21	6,822,946.34	68,229.46	4,946.25	6,754,716.88	0.00	0.00	0.00	0.00	829.08
2001	3,895,676.81	3,655.86	3,895,549.13	38,955.49	3,619.30	3,856,593.64	0.00	0.00	0.00	0.00	127.68
2000	5,672,199.81	2,054.13	5,672,075.44	56,720.75	2,033.59	5,615,354.69	0.00	0.00	0.00	0.00	124.37
Total Farmington Sch Debt	59,340,307.46	5,911,442.32	58,822,620.09	588,226.20	5,852,327.90	58,234,393.89	0.00	0.00	0.00	0.00	517,687.37
Farmington Schools Capital Improvements											
2009	2,332,101.27	2,226,684.85	2,226,684.85	22,266.85	2,204,418.00	2,204,418.00	0.00	0.00	0.00	0.00	105,416.42
2008	2,181,134.83	46,362.60	2,139,069.14	21,390.69	45,898.97	2,117,678.45	0.00	0.00	0.00	0.00	42,065.69
2007	1,990,847.91	12,673.11	1,969,130.23	19,691.30	12,546.38	1,949,438.93	0.00	0.00	0.00	0.00	21,717.68
2006	1,824,735.03	6,090.62	1,813,711.78	18,137.12	6,029.71	1,795,574.66	0.00	0.00	0.00	0.00	11,023.25
2005	1,653,721.74	4,007.33	1,652,672.02	16,526.72	3,967.26	1,636,145.30	0.00	0.00	0.00	0.00	1,049.72
2004	1,533,273.78	1,422.24	1,532,673.46	15,326.73	1,408.02	1,517,346.73	0.00	0.00	0.00	0.00	600.32
2003	1,457,906.53	1,217.80	1,457,411.39	14,574.11	1,205.62	1,442,837.28	0.00	0.00	0.00	0.00	495.14
2002	1,710,034.52	1,250.47	1,709,829.80	17,098.30	1,237.97	1,692,731.50	0.00	0.00	0.00	0.00	204.72
2001	1,267,148.99	1,205.31	1,267,107.78	12,671.08	1,193.26	1,254,436.70	0.00	0.00	0.00	0.00	41.21
2000	1,212,117.83	444.53	1,212,092.53	12,120.93	440.08	1,199,971.60	0.00	0.00	0.00	0.00	25.30
Total Farmington Sch Cap	17,163,022.43	2,301,358.86	16,980,382.98	169,803.83	2,278,345.27	16,810,579.15	0.00	0.00	0.00	0.00	182,639.45

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service											
2009	2,990,352.57	2,855,397.64	2,855,397.64	28,553.98	0.00	0.00	0.00	0.00	0.00	0.00	134,954.93
2008	1,855,536.80	39,805.32	1,819,780.96	18,197.81	0.00	0.00	0.00	0.00	0.00	0.00	35,755.84
2007	27,751.81	172.04	26,665.93	266.66	0.00	0.00	0.00	0.00	0.00	0.00	1,085.88
2006	915,995.69	3,057.49	910,484.06	9,104.84	3,026.92	901,379.22	0.00	0.00	0.00	0.00	5,511.63
2005	854,187.91	2,042.72	853,663.04	8,536.63	0.00	0.00	0.00	0.00	0.00	0.00	524.87
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	1,618,800.32	1,519.21	1,618,747.67	16,187.48	0.00	0.00	0.00	0.00	0.00	0.00	52.65
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Farmington Sch ET Debt	5,272,272.53	2,901,994.42	8,084,739.30	52,293.42	3,026.92	901,379.22	0.00	0.00	0.00	0.00	177,885.80

Total Farmington Schools By Year

2009	11,739,970.12	11,209,714.29	11,209,714.29	112,097.14	8,270,773.48	8,270,773.48	0.00	0.00	0.00	0.00	530,255.83
2008	10,828,830.05	232,284.56	10,618,501.59	106,185.02	190,554.45	8,710,733.42	0.00	0.00	0.00	0.00	210,328.46
2007	10,118,086.52	64,399.68	10,009,498.13	100,094.98	63,585.36	9,883,003.88	0.00	0.00	0.00	0.00	108,588.39
2006	8,994,774.27	30,111.45	8,939,658.01	89,396.58	29,810.34	8,850,261.43	0.00	0.00	0.00	0.00	55,116.26
2005	8,330,337.43	20,073.84	8,325,088.82	83,250.89	17,850.81	7,396,711.52	0.00	0.00	0.00	0.00	5,248.61
2004	7,742,378.97	7,187.82	7,739,377.38	77,393.77	7,115.94	7,661,983.61	0.00	0.00	0.00	0.00	3,001.59
2003	7,450,896.50	6,242.95	7,448,405.93	74,484.06	6,180.52	7,373,921.87	0.00	0.00	0.00	0.00	2,490.57
2002	8,884,325.80	6,533.91	8,883,248.30	88,832.48	6,468.57	8,794,415.82	0.00	0.00	0.00	0.00	1,077.50
2001	7,072,179.90	6,671.99	7,071,950.99	70,719.51	5,101.25	5,398,671.29	0.00	0.00	0.00	0.00	228.91
2000	7,163,695.85	2,605.12	7,163,541.01	71,635.41	2,579.07	7,091,905.60	0.00	0.00	0.00	0.00	154.84
Grand Total Farmington Sch.	88,325,475.41	11,585,825.61	87,408,984.45	874,089.84	8,600,019.79	79,432,381.92	0.00	0.00	0.00	0.00	916,490.96

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Uncollectible	To Date Amount Uncollectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan Community College											
2009	10,625,306.28	10,293,608.27	10,293,608.27	102,936.08	10,190,672.19	10,190,672.19	0.00	0.00	0.00	0.00	331,698.01
2008	10,065,801.66	180,016.47	9,940,927.91	99,409.28	178,216.31	9,841,518.63	0.00	0.00	0.00	0.00	124,873.75
2007	9,536,574.96	42,705.14	9,479,270.17	94,792.70	42,278.09	9,384,477.47	0.00	0.00	0.00	0.00	57,304.79
2006	8,945,458.42	17,576.63	8,916,173.22	89,161.73	17,400.86	8,827,011.49	0.00	0.00	0.00	0.00	29,285.20
2005	8,458,703.50	10,775.88	8,454,203.17	84,542.03	10,668.12	8,369,661.14	0.00	0.00	0.00	0.00	4,500.33
2004	8,169,723.65	4,015.94	8,166,690.77	81,666.91	3,975.78	8,085,023.86	0.00	0.00	0.00	0.00	3,032.88
2003	7,740,727.67	3,527.21	7,738,153.26	77,381.53	3,491.94	7,660,771.73	0.00	0.00	0.00	0.00	2,574.41
2002	7,907,374.47	3,387.59	7,905,412.16	79,054.12	3,353.71	7,826,358.04	0.00	0.00	0.00	0.00	1,962.31
2001	7,829,719.44	3,243.21	7,828,100.31	78,281.00	3,210.78	7,749,819.31	0.00	0.00	0.00	0.00	1,619.13
2000	7,733,473.68	1,439.47	7,732,136.84	77,321.37	1,425.08	7,654,815.47	0.00	0.00	0.00	0.00	1,336.84
Total San Juan Comm. College	87,012,863.73	10,560,295.81	86,454,676.08	864,546.76	10,454,692.85	85,590,129.32	0.00	0.00	0.00	0.00	558,187.65
Comm. College Building Levy											
2009	1,610,028.57	1,555,529.26	1,555,529.26	15,555.29	1,539,973.97	1,539,973.97	0.00	0.00	0.00	0.00	54,499.31
2008	1,503,375.78	28,522.84	1,483,632.67	14,836.33	28,237.61	1,468,796.34	0.00	0.00	0.00	0.00	19,743.11
2007	1,428,803.07	7,159.81	1,419,954.09	14,199.54	7,088.21	1,405,754.55	0.00	0.00	0.00	0.00	8,848.98
2006	1,313,903.69	2,680.82	1,309,601.20	13,096.01	2,654.01	1,296,505.19	0.00	0.00	0.00	0.00	4,302.49
2005	1,245,513.17	1,574.88	1,244,813.01	12,448.13	1,559.13	1,232,364.88	0.00	0.00	0.00	0.00	700.16
2004	1,195,342.40	608.20	1,194,876.99	11,948.77	602.12	1,182,928.22	0.00	0.00	0.00	0.00	465.41
2003	1,139,108.27	523.90	1,138,716.98	11,387.17	518.66	1,127,329.81	0.00	0.00	0.00	0.00	391.29
2002	1,143,220.55	494.25	1,142,932.88	11,429.33	489.31	1,131,503.55	0.00	0.00	0.00	0.00	287.67
2001	1,103,215.95	464.23	1,102,988.67	11,029.89	459.59	1,091,958.78	0.00	0.00	0.00	0.00	227.28
2000	1,090,260.78	203.66	1,090,076.76	10,900.77	201.62	1,079,175.99	0.00	0.00	0.00	0.00	184.02
Total Bldng. Levy	12,772,772.23	1,597,761.85	12,683,122.51	126,831.23	1,581,784.23	12,556,291.28	0.00	0.00	0.00	0.00	89,649.72
Total San Juan Comm. College By Year											
2009	12,235,334.85	11,849,137.53	11,849,137.53	118,491.38	11,730,646.15	11,730,646.15	0.00	0.00	0.00	0.00	386,197.32
2008	11,569,177.44	208,539.31	11,424,560.58	114,245.61	206,453.92	11,310,314.97	0.00	0.00	0.00	0.00	144,616.86
2007	10,965,378.03	49,864.95	10,899,224.26	108,992.24	49,366.30	10,790,232.02	0.00	0.00	0.00	0.00	66,153.77
2006	10,259,362.11	20,257.45	10,225,774.42	102,257.74	20,054.88	10,123,516.68	0.00	0.00	0.00	0.00	33,587.69
2005	9,704,216.67	12,350.76	9,699,016.18	96,990.16	12,227.25	9,602,026.02	0.00	0.00	0.00	0.00	5,200.49
2004	9,365,066.05	4,624.14	9,361,567.76	93,615.68	4,577.90	9,267,952.08	0.00	0.00	0.00	0.00	3,498.29
2003	8,879,835.94	4,051.11	8,876,870.24	88,768.70	4,010.60	8,788,101.54	0.00	0.00	0.00	0.00	2,965.70
2002	9,050,595.02	3,881.84	9,048,345.04	90,483.45	3,843.02	8,957,861.59	0.00	0.00	0.00	0.00	2,249.98
2001	8,932,935.39	3,707.44	8,931,088.98	89,310.89	3,670.37	8,841,778.09	0.00	0.00	0.00	0.00	1,846.41
2000	8,823,734.46	1,643.13	8,822,213.60	88,222.14	1,626.70	8,733,991.46	0.00	0.00	0.00	0.00	1,520.86
Grand Total SJ College	99,785,635.96	12,158,057.66	99,137,798.59	991,377.99	12,036,477.08	98,146,420.60	0.00	0.00	0.00	0.00	647,837.37

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Aztec Operating											
2009	490,224.11	472,674.24	472,674.24	4,726.74	467,947.50	467,947.50	0.00	0.00	0.00	0.00	17,549.87
2008	442,047.44	9,182.82	435,174.90	4,351.75	9,090.99	430,823.15	0.00	0.00	0.00	0.00	6,872.54
2007	403,593.96	2,771.16	402,456.95	4,024.57	2,743.45	398,432.38	0.00	0.00	0.00	0.00	1,137.01
2006	358,753.40	1,419.80	358,518.82	3,585.19	1,405.60	354,933.63	0.00	0.00	0.00	0.00	234.58
2005	333,989.27	312.53	333,863.71	3,338.64	309.40	330,525.07	0.00	0.00	0.00	0.00	125.56
2004	312,216.71	248.71	312,216.71	3,122.17	246.22	309,094.54	0.00	0.00	0.00	0.00	0.00
2003	296,668.42	132.37	296,668.42	2,966.68	131.05	293,701.74	0.00	0.00	0.00	0.00	0.00
2002	280,334.69	148.49	280,334.69	2,803.35	147.01	277,531.34	0.00	0.00	0.00	0.00	0.00
2001	273,966.74	65.30	273,966.74	2,739.67	64.65	271,227.07	0.00	0.00	0.00	0.00	0.00
2000	257,035.97	63.92	257,035.97	2,570.36	63.28	254,465.61	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	3,448,830.71	487,019.34	3,422,911.15	34,229.11	482,149.15	3,388,682.04	0.00	0.00	0.00	0.00	25,919.56
Aztec Debt Service											
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	11,543.77	0.00	11,543.77	115.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Aztec Debt Svd.	11,543.77	0.00	11,543.77	115.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City of Aztec - Water											
2009	13,106.69	12,259.85	12,259.85	122.60	12,137.25	12,137.25	0.00	0.00	0.00	0.00	846.84
2008	13,193.52	200.26	13,117.61	131.18	198.26	12,986.43	0.00	0.00	0.00	0.00	75.91
2007	13,192.46	114.20	13,192.46	131.92	113.06	13,060.54	0.00	0.00	0.00	0.00	0.00
2006	13,169.51	11.08	13,169.51	131.70	10.97	13,037.81	0.00	0.00	0.00	0.00	0.00
2005	13,169.19	11.08	13,169.19	131.69	10.97	13,180.17	0.00	0.00	0.00	0.00	0.00
2004	13,169.74	0.00	13,169.74	131.70	0.00	13,147.27	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	132.81	0.00	13,147.48	0.00	0.00	0.00	0.00	0.00
2002	13,151.76	0.00	13,151.76	131.52	0.00	13,147.50	0.00	0.00	0.00	0.00	0.00
2001	13,313.30	0.00	13,313.30	133.13	0.00	13,159.19	0.00	0.00	0.00	0.00	0.00
2000	13,280.07	0.00	13,280.07	132.80	0.00	13,159.18	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	132,027.66	12,596.47	131,104.91	1,311.05	12,470.51	130,162.83	0.00	0.00	0.00	0.00	922.75

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Aztec By Year											
2009	503,330.80	484,934.09	484,934.09	4,849.34	480,084.75	480,084.75	0.00	0.00	0.00	0.00	18,396.71
2008	455,240.96	9,383.08	448,292.51	4,482.93	9,289.25	443,809.58	0.00	0.00	0.00	0.00	6,948.45
2007	416,786.42	2,885.36	415,649.41	4,156.49	2,856.51	411,492.92	0.00	0.00	0.00	0.00	1,137.01
2006	371,922.91	1,430.88	371,688.33	3,716.88	1,416.57	367,971.45	0.00	0.00	0.00	0.00	234.58
2005	347,158.46	323.61	347,032.90	3,470.33	320.37	343,705.24	0.00	0.00	0.00	0.00	125.56
2004	325,386.45	248.71	325,386.45	3,253.86	246.22	322,241.81	0.00	0.00	0.00	0.00	0.00
2003	309,949.84	132.37	309,949.84	3,099.50	131.05	306,849.22	0.00	0.00	0.00	0.00	0.00
2002	305,030.22	148.49	305,030.22	3,050.30	147.01	290,678.84	0.00	0.00	0.00	0.00	0.00
2001	287,280.04	65.30	287,280.04	2,872.80	64.65	284,386.26	0.00	0.00	0.00	0.00	0.00
2000	270,316.04	63.92	270,316.04	2,703.16	63.28	267,624.79	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	3,592,402.14	499,615.81	3,565,559.83	35,655.60	494,619.65	3,518,844.86	0.00	0.00	0.00	0.00	26,842.31

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating											
2009	499,586.61	470,614.26	470,614.26	4,706.14	465,908.12	465,908.12	0.00	0.00	0.00	0.00	28,972.35
2008	468,004.46	10,161.58	457,875.19	4,578.75	10,059.96	453,296.44	0.00	0.00	0.00	0.00	10,129.27
2007	429,840.51	3,246.23	424,860.51	4,248.61	3,213.77	420,611.90	0.00	0.00	0.00	0.00	4,980.00
2006	390,923.45	971.85	387,623.99	3,876.24	962.13	383,747.75	0.00	0.00	0.00	0.00	3,299.46
2005	335,790.04	373.89	333,391.11	3,333.91	370.15	330,057.20	0.00	0.00	0.00	0.00	2,398.93
2004	325,921.95	64.75	323,639.34	3,236.39	64.10	320,402.95	0.00	0.00	0.00	0.00	2,282.61
2003	303,901.91	49.78	301,654.49	3,016.54	49.28	298,637.95	0.00	0.00	0.00	0.00	2,247.42
2002	313,487.93	74.61	311,248.49	3,112.48	0.00	308,136.01	0.00	0.00	0.00	0.00	2,239.44
2001	292,419.44	90.28	290,166.11	2,901.66	0.00	287,264.45	0.00	0.00	0.00	0.00	2,253.33
2000	269,441.51	363.58	267,617.72	2,676.18	0.00	264,941.54	0.00	0.00	0.00	0.00	1,823.79
Total Bloomfield Oper.	3,629,317.81	486,010.81	3,568,691.21	35,686.91	480,627.52	3,533,004.30	0.00	0.00	0.00	0.00	60,626.60
61/20 Operating											
2009	7,298.05	6,165.88	6,165.88	61.66	6,104.22	6,104.22	0.00	0.00	0.00	0.00	1,132.17
2008	5,680.20	0.00	5,677.32	56.77	0.00	5,620.55	0.00	0.00	0.00	0.00	2.88
2007	5,033.75	0.00	5,033.75	50.34	0.00	4,983.41	0.00	0.00	0.00	0.00	0.00
2006	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	0.00	0.00	0.00	0.00	0.00
2005	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00	0.00	0.00
2004	2,676.59	0.00	2,676.59	26.77	0.00	2,649.82	0.00	0.00	0.00	0.00	0.00
2003	1,893.29	0.00	1,893.29	18.93	0.00	1,874.36	0.00	0.00	0.00	0.00	0.00
2002	1,541.00	0.00	1,541.00	15.41	0.00	1,525.59	0.00	0.00	0.00	0.00	0.00
2001	1,570.34	0.00	1,570.34	15.70	0.00	1,554.64	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Oper.	32,780.74	6,165.88	31,645.69	316.46	6,104.22	31,329.23	0.00	0.00	0.00	0.00	1,135.05
Bloomfield Debt Service											
2009	206,564.98	194,582.25	194,582.25	1,945.82	192,636.43	192,636.43	0.00	0.00	0.00	0.00	11,982.73
2008	190,963.35	4,205.06	186,873.04	1,868.73	4,163.01	185,004.31	0.00	0.00	0.00	0.00	4,090.31
2007	203,093.52	1,594.52	200,760.12	2,007.60	1,578.57	198,752.52	0.00	0.00	0.00	0.00	2,333.40
2006	130,072.04	338.14	129,062.92	1,290.63	334.76	127,772.29	0.00	0.00	0.00	0.00	1,009.12
2005	60,106.61	62.98	59,769.45	597.69	62.35	59,171.76	0.00	0.00	0.00	0.00	337.16
2004	90,441.17	20.20	89,936.87	899.37	20.00	89,037.50	0.00	0.00	0.00	0.00	504.30
2003	55,047.47	10.18	54,709.83	547.10	10.08	54,162.73	0.00	0.00	0.00	0.00	337.64
2002	55,274.88	14.85	54,939.72	549.40	14.70	54,390.32	0.00	0.00	0.00	0.00	335.16
2001	105,588.22	39.06	104,915.15	1,049.15	38.67	103,866.00	0.00	0.00	0.00	0.00	673.07
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Debt Svc.	1,097,152.24	200,867.24	1,075,549.35	10,755.49	198,858.57	1,064,793.86	0.00	0.00	0.00	0.00	21,602.89

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service											
2009	2,868.20	2,425.13	2,425.13	24.25	2,400.88	2,400.88	0.00	0.00	0.00	0.00	443.07
2008	2,251.84	0.00	2,250.67	22.51	0.00	2,228.16	0.00	0.00	0.00	0.00	1.17
2007	2,255.75	0.00	2,255.75	22.56	0.00	2,233.19	0.00	0.00	0.00	0.00	0.00
2006	1,237.90	0.00	1,237.90	12.38	0.00	1,225.52	0.00	0.00	0.00	0.00	0.00
2005	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00	0.00	0.00
2004	656.64	0.00	656.64	6.57	0.00	650.07	0.00	0.00	0.00	0.00	0.00
2003	305.90	0.00	305.90	3.06	0.00	302.84	0.00	0.00	0.00	0.00	0.00
2002	247.83	0.00	247.83	2.48	0.00	245.35	0.00	0.00	0.00	0.00	0.00
2001	530.49	0.00	530.49	5.30	0.00	525.19	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Debt Service	10,794.69	2,425.13	10,350.45	103.50	2,400.88	10,246.95	0.00	0.00	0.00	0.00	444.24
Total City of Bloomfield & 61/20											
2009	716,317.84	673,787.52	673,787.52	6,737.88	667,049.64	667,049.64	0.00	0.00	0.00	0.00	42,530.32
2008	666,899.85	14,366.64	652,676.22	6,526.76	14,222.97	646,149.46	0.00	0.00	0.00	0.00	14,223.63
2007	640,223.53	4,840.75	632,910.13	6,329.10	4,792.34	626,581.03	0.00	0.00	0.00	0.00	7,313.40
2006	526,416.37	1,309.99	522,107.79	5,221.08	1,296.89	516,886.71	0.00	0.00	0.00	0.00	4,308.58
2005	399,241.33	436.87	396,505.24	3,965.05	432.50	392,540.19	0.00	0.00	0.00	0.00	2,736.09
2004	419,696.35	84.95	416,909.44	4,169.09	84.10	412,740.35	0.00	0.00	0.00	0.00	2,786.91
2003	361,148.57	59.96	358,563.51	3,585.64	59.36	354,977.87	0.00	0.00	0.00	0.00	2,585.06
2002	370,551.64	89.46	367,977.04	3,679.77	88.57	364,297.27	0.00	0.00	0.00	0.00	2,574.60
2001	400,108.49	129.34	397,182.09	3,971.82	128.05	393,210.27	0.00	0.00	0.00	0.00	2,926.40
2000	269,441.51	363.58	267,617.72	2,676.18	359.94	264,941.54	0.00	0.00	0.00	0.00	1,823.79
Totals	4,770,045.48	695,469.06	4,686,236.70	46,862.37	688,514.37	4,639,374.33	0.00	0.00	0.00	0.00	83,808.78

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Farmington Operating											
2009	1,478,798.04	1,415,035.26	1,415,035.26	14,150.35	1,400,884.91	1,400,884.91	0.00	0.00	0.00	0.00	63,762.78
2008	1,411,444.92	27,784.25	1,390,924.49	13,909.24	27,506.41	1,377,015.25	0.00	0.00	0.00	0.00	20,520.43
2007	1,307,368.03	8,318.58	1,299,728.13	12,997.28	8,235.39	1,286,730.85	0.00	0.00	0.00	0.00	7,639.90
2006	1,196,818.83	2,800.53	1,194,037.66	11,940.38	2,772.52	1,182,097.28	0.00	0.00	0.00	0.00	2,781.17
2005	1,095,696.29	1,428.10	1,095,358.68	10,953.59	1,413.82	1,084,405.09	0.00	0.00	0.00	0.00	337.61
2004	1,019,687.74	1,151.05	1,019,506.72	10,195.07	1,139.54	1,009,311.65	0.00	0.00	0.00	0.00	181.02
2003	960,000.18	1,040.49	959,866.01	9,598.66	1,030.09	950,267.35	0.00	0.00	0.00	0.00	134.17
2002	924,141.59	1,049.71	924,103.43	9,241.03	1,039.21	914,862.40	0.00	0.00	0.00	0.00	38.16
2001	913,638.65	1,104.51	913,630.22	9,136.30	1,093.46	904,493.92	0.00	0.00	0.00	0.00	8.43
2000	876,183.88	404.52	876,178.06	8,761.78	400.47	867,416.28	0.00	0.00	0.00	0.00	5.82
Total Farmington Operational	11,183,778.15	1,460,117.00	11,088,368.66	110,883.69	1,445,515.83	10,977,484.97	0.00	0.00	0.00	0.00	95,409.49

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Irrigation District											
2009	226,256.28	208,531.76	208,531.76	0.00	208,531.76	208,531.76	0.00	0.00	0.00	0.00	17,724.52
2008	214,470.61	7,964.48	207,792.72	0.00	13,562.44	221,280.81	0.00	0.00	0.00	0.00	6,677.89
2007	207,334.59	2,449.26	205,389.81	0.00	4,648.13	184,898.99	0.00	0.00	0.00	0.00	1,944.78
2006	205,101.23	274.43	204,350.97	0.00	743.21	110,083.12	0.00	0.00	0.00	0.00	750.26
2005	210,295.40	0.00	209,724.03	0.00	181.67	94,107.81	0.00	0.00	0.00	0.00	571.37
2004	211,731.28	0.00	211,731.28	0.00	49.00	93,888.52	0.00	0.00	0.00	0.00	0.00
2003	226,891.43	0.00	226,891.43	0.00	0.00	93,627.55	0.00	0.00	0.00	0.00	0.00
2002	185,937.97	0.00	185,937.97	0.00	0.00	93,210.27	0.00	0.00	0.00	0.00	0.00
2001	110,375.71	0.00	110,375.71	0.00	0.00	78,474.46	0.00	0.00	0.00	0.00	0.00
2000	94,292.54	0.00	94,292.54	0.00	0.00	76,574.38	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	1,892,687.04	219,219.93	1,865,018.22	0.00	227,716.21	1,254,677.67	0.00	0.00	0.00	0.00	27,668.82

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmer's Irrigation District											
2009	47,053.13	44,375.40	44,375.40	0.00	50,566.05	50,566.05	0.00	0.00	0.00	0.00	2,677.73
2008	47,543.90	2,324.97	46,928.24	0.00	1,331.13	33,755.88	0.00	0.00	0.00	0.00	615.66
2007	46,816.75	415.35	46,483.27	0.00	444.53	33,744.32	0.00	0.00	0.00	0.00	333.48
2006	47,948.74	84.00	47,769.11	0.00	210.00	34,495.30	0.00	0.00	0.00	0.00	179.63
2005	46,925.65	42.00	46,839.34	0.00	55.19	33,949.15	0.00	0.00	0.00	0.00	86.31
2004	52,650.72	0.00	52,650.72	0.00	0.00	34,375.17	0.00	0.00	0.00	0.00	0.00
2003	34,350.37	0.00	34,350.37	0.00	0.00	34,401.08	0.00	0.00	0.00	0.00	0.00
2002	33,926.27	0.00	33,926.27	0.00	0.00	34,313.98	0.00	0.00	0.00	0.00	0.00
2001	34,525.30	0.00	34,525.30	0.00	0.00	34,104.62	0.00	0.00	0.00	0.00	0.00
2000	33,949.15	0.00	33,949.15	0.00	0.00	34,156.38	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	425,689.98	47,241.72	421,797.17	0.00	52,606.90	357,861.93	0.00	0.00	0.00	0.00	3,892.81

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hammond Irrigation District											
2009	44,806.13	42,868.67	42,868.67	1,714.75	41,153.92	41,153.92	0.00	0.00	0.00	0.00	1,937.46
2008	44,389.96	790.47	43,691.76	1,747.67	758.85	41,944.09	0.00	0.00	0.00	0.00	698.20
2007	45,385.67	171.43	45,075.18	1,803.01	164.57	43,272.17	0.00	0.00	0.00	0.00	310.49
2006	45,239.57	82.99	45,118.00	1,804.72	79.67	43,313.28	0.00	0.00	0.00	0.00	121.57
2005	45,307.23	66.39	45,291.17	1,811.65	63.73	43,479.52	0.00	0.00	0.00	0.00	16.06
2004	45,293.47	0.00	45,293.47	1,811.74	0.00	43,481.73	0.00	0.00	0.00	0.00	0.00
2003	28,368.28	0.00	28,368.28	1,134.73	0.00	27,233.55	0.00	0.00	0.00	0.00	0.00
2002	30,514.30	0.00	30,514.30	1,220.57	0.00	29,293.73	0.00	0.00	0.00	0.00	0.00
2001	31,454.03	0.00	31,454.03	1,258.16	0.00	30,195.87	0.00	0.00	0.00	0.00	0.00
2000	31,473.85	0.00	31,473.85	1,258.95	0.00	30,214.90	0.00	0.00	0.00	0.00	0.00
Total Hammond Irr. District	392,232.49	43,979.95	389,148.71	15,565.95	42,220.75	373,582.76	0.00	0.00	0.00	0.00	3,083.78

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hillside Irrigation District 5 Out											
2009	1,565.36	1,565.36	1,565.36	62.61	1,502.75	1,502.08	0.00	0.00	0.00	0.00	0.00
2008	1,565.38	554.47	1,565.38	62.62	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2007	1,565.37	5.55	1,565.37	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2005	1,565.37	0.00	1,565.37	62.61	0.00	1,662.66	0.00	0.00	0.00	0.00	0.00
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,565.36	0.00	0.00	0.00	0.00	0.00
2003	1,630.59	0.00	1,630.59	65.22	0.00	1,626.81	0.00	0.00	0.00	0.00	0.00
2002	1,630.59	0.00	1,630.59	65.22	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
2001	1,630.59	0.00	1,630.59	65.22	0.00	1,565.34	0.00	0.00	0.00	0.00	0.00
2000	1,731.94	0.00	1,731.94	69.28	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	16,015.93	2,125.38	16,015.93	640.64	1,502.75	15,749.06	0.00	0.00	0.00	0.00	0.00

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
La Plata Irrigation District											
2009	27,026.03	24,501.76	24,501.76	980.07	23,521.69	23,521.69	0.00	0.00	0.00	0.00	2,524.27
2008	24,229.80	866.50	23,232.24	929.29	831.84	22,302.95	0.00	0.00	0.00	0.00	997.56
2007	23,364.21	352.20	22,976.51	919.06	338.11	22,057.45	0.00	0.00	0.00	0.00	387.70
2006	21,212.95	149.14	21,018.14	840.73	143.17	20,177.41	0.00	0.00	0.00	0.00	194.81
2005	19,797.99	22.37	19,736.52	789.46	21.48	18,947.06	0.00	0.00	0.00	0.00	61.47
2004	17,505.59	0.00	17,455.51	698.22	0.00	16,757.29	0.00	0.00	0.00	0.00	50.08
2003	17,412.44	0.00	17,362.36	694.49	0.00	16,667.87	0.00	0.00	0.00	0.00	50.08
2002	15,459.72	0.00	15,459.72	618.39	0.00	14,841.33	0.00	0.00	0.00	0.00	0.00
2001	14,559.66	0.00	14,559.66	582.39	0.00	13,977.27	0.00	0.00	0.00	0.00	0.00
2000	14,382.63	0.00	14,382.63	575.31	0.00	13,807.32	0.00	0.00	0.00	0.00	0.00
Total La Plata Irr. District	194,951.02	25,891.97	190,685.05	7,627.40	24,856.29	183,057.65	0.00	0.00	0.00	0.00	4,265.97

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico											
2009	3,084,967.81	2,981,434.71	2,981,434.71	29,814.35	2,951,620.36	2,951,620.36	0.00	0.00	0.00	0.00	103,533.10
2008	3,132,484.99	59,423.08	3,090,921.38	30,909.21	58,828.85	3,060,012.17	0.00	0.00	0.00	0.00	41,563.61
2007	2,907,242.29	14,569.65	2,889,593.74	28,895.94	14,423.95	2,860,697.80	0.00	0.00	0.00	0.00	17,648.55
2006	2,826,856.16	5,768.15	2,817,701.44	28,177.01	5,710.47	2,789,524.43	0.00	0.00	0.00	0.00	9,154.72
2005	2,561,610.51	3,238.96	2,560,166.64	25,601.67	3,206.57	2,534,564.97	0.00	0.00	0.00	0.00	1,443.87
2004	2,048,016.75	1,041.98	2,047,221.59	20,472.22	1,031.56	2,026,749.37	0.00	0.00	0.00	0.00	795.16
2003	2,885,733.94	1,327.15	2,884,739.69	28,847.40	1,313.88	2,855,892.29	0.00	0.00	0.00	0.00	994.25
2002	2,122,997.54	925.12	2,122,466.86	21,224.67	915.87	2,101,242.19	0.00	0.00	0.00	0.00	530.68
2001	3,212,970.07	1,365.60	3,212,313.06	32,123.13	1,351.94	3,180,189.93	0.00	0.00	0.00	0.00	657.01
2000	2,747,772.57	531.83	2,747,309.62	27,473.10	526.51	2,719,836.52	0.00	0.00	0.00	0.00	462.95
Total State of N. M.	27,530,652.63	3,069,626.23	27,353,868.73	273,538.69	3,038,929.97	27,080,330.04	0.00	0.00	0.00	0.00	176,783.90
NM Livestock Board											
2009	12,597.24	10,634.66	10,634.66	106.35	10,528.31	10,528.31	0.00	0.00	0.00	0.00	1,962.58
2008	10,893.57	797.85	10,856.29	108.56	789.87	10,747.73	0.00	0.00	0.00	0.00	37.28
2007	17,134.10	92.39	17,072.68	170.73	91.47	16,901.95	0.00	0.00	0.00	0.00	61.42
2006	18,647.78	11.86	18,568.48	185.68	11.74	18,382.80	0.00	0.00	0.00	0.00	79.30
2005	16,828.78	42.66	16,801.00	168.01	42.23	16,632.99	0.00	0.00	0.00	0.00	27.78
2004	15,539.62	9.02	15,526.24	155.26	8.93	15,370.98	0.00	0.00	0.00	0.00	13.38
2003	14,608.29	0.00	14,608.29	146.08	0.00	14,462.21	0.00	0.00	0.00	0.00	0.00
2002	13,702.17	0.00	13,702.17	137.02	0.00	13,565.15	0.00	0.00	0.00	0.00	0.00
2001	12,587.27	0.00	12,587.27	125.87	0.00	12,461.40	0.00	0.00	0.00	0.00	0.00
2000	13,531.86	0.00	13,531.86	135.32	0.00	13,396.54	0.00	0.00	0.00	0.00	0.00
Total NM Livestock	146,070.68	11,588.44	143,888.94	1,438.89	11,472.56	142,450.05	0.00	0.00	0.00	0.00	2,181.74
State Of New Mexico Total											
2009	3,097,565.05	2,992,069.37	2,992,069.37	29,920.69	2,962,148.68	2,962,148.68	0.00	0.00	0.00	0.00	105,495.68
2008	3,143,378.56	60,220.93	3,101,777.67	31,017.78	59,618.72	3,070,759.89	0.00	0.00	0.00	0.00	41,600.89
2007	2,924,376.39	14,662.04	2,906,666.42	29,066.66	14,515.42	2,877,599.76	0.00	0.00	0.00	0.00	17,709.97
2006	2,845,503.94	5,780.01	2,836,269.92	28,362.70	5,722.21	2,807,907.22	0.00	0.00	0.00	0.00	9,234.02
2005	2,578,439.29	3,281.62	2,576,967.64	25,769.68	3,248.80	2,551,197.96	0.00	0.00	0.00	0.00	1,471.65
2004	2,063,556.37	1,051.00	2,062,747.83	20,627.48	1,040.49	2,042,120.35	0.00	0.00	0.00	0.00	808.54
2003	2,900,342.23	1,327.15	2,899,347.98	28,993.48	1,313.88	2,870,354.50	0.00	0.00	0.00	0.00	994.25
2002	2,136,699.71	925.12	2,136,169.03	21,361.69	915.87	2,114,807.34	0.00	0.00	0.00	0.00	530.68
2001	3,225,557.34	1,365.60	3,224,900.33	32,249.00	1,351.94	3,192,651.33	0.00	0.00	0.00	0.00	657.01
2000	2,761,304.43	531.83	2,760,841.48	27,608.41	526.51	2,733,233.07	0.00	0.00	0.00	0.00	462.95
Grand Total State	27,676,723.31	3,081,214.67	27,497,757.67	274,977.58	3,050,402.52	27,222,780.09	0.00	0.00	0.00	0.00	178,965.64

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2010

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County Operating											
2009	19,103,458.63	18,502,614.27	18,502,614.27	185,026.14	18,317,588.13	18,317,588.13	0.00	0.00	0.00	0.00	600,844.36
2008	18,118,561.72	326,452.98	17,892,850.71	178,928.51	323,188.45	17,713,922.20	0.00	0.00	0.00	0.00	225,711.01
2007	17,144,154.52	77,755.35	17,040,883.89	170,408.84	76,977.80	16,870,475.05	0.00	0.00	0.00	0.00	103,270.63
2006	16,091,171.13	31,794.31	16,038,449.53	160,384.50	31,476.37	15,878,065.03	0.00	0.00	0.00	0.00	52,721.60
2005	15,210,539.34	19,359.93	15,202,416.57	152,024.17	19,166.33	15,050,392.40	0.00	0.00	0.00	0.00	8,122.77
2004	14,674,799.12	7,242.86	14,669,336.94	146,693.37	7,170.43	14,522,643.57	0.00	0.00	0.00	0.00	5,462.18
2003	13,903,170.44	6,341.66	13,898,530.36	138,985.30	6,278.24	13,759,545.06	0.00	0.00	0.00	0.00	4,640.08
2002	14,061,893.80	6,087.63	14,058,365.22	140,583.65	6,026.75	13,917,781.57	0.00	0.00	0.00	0.00	3,528.58
2001	13,870,903.43	5,814.27	13,868,007.38	138,680.07	5,756.13	13,729,327.31	0.00	0.00	0.00	0.00	2,896.05
2000	12,790,401.41	2,400.07	12,788,016.39	127,880.16	2,376.07	12,660,136.23	0.00	0.00	0.00	0.00	2,385.02
Total	154,969,053.54	18,985,863.33	153,959,471.26	1,539,594.71	18,796,004.70	152,419,876.55	0.00	0.00	0.00	0.00	1,009,582.28
Communications Authority											
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	899,751.46	173.83	899,751.46	8,997.51	172.09	890,753.95	0.00	0.00	0.00	0.00	0.00
Total	754,302.05	173.83	899,751.46	8,997.51	172.09	890,753.95	0.00	0.00	0.00	0.00	0.00
Water Reserve Fund											
2009	1,414,663.74	1,369,021.73	1,369,021.73	13,690.22	1,355,331.51	1,355,331.51	0.00	0.00	0.00	0.00	45,642.01
2008	1,253,340.57	23,769.16	1,236,067.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,272.67
2007	1,190,289.04	5,966.48	1,182,881.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,407.92
2006	1,094,342.39	2,234.05	1,090,813.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,528.83
2005	1,037,955.22	1,312.38	1,037,345.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609.80
2004	996,140.18	506.82	995,736.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403.32
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6,986,731.14	1,402,810.62	6,911,866.59	13,690.22	1,355,331.51	1,355,331.51	0.00	0.00	0.00	0.00	74,864.55

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2009-2010**

Participants with San Juan County	Party Responsible for Operations	Description of Agreement	Dates of Agreement (Approval by DFA)	Total Amount of Project	County Portion	County Contribution FY2010	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Farmington	Both Parties	Mutual aid agreement for all fire departments within the City and County	03/31/80	Unknown	3,000 per year	None	Both Parties	Both Parties	Both Parties
NM Construction Industries Division	San Juan County	County regulation of construction activities with the County & Cities of Aztec & Bloomfield, NM	01/14/82	N/A	N/A	None	Both Parties	San Juan County	Both Parties
City of Farmington	Both Parties	Implementation of a county-wide addressing system	03/83	Unknown	Un- Known	None	Both Parties	Both Parties	Both Parties
City of Aztec	San Juan County	Joint insurance coverage for County volunteer fire departments (15 total) and the City of Aztec's volunteer fire department	03/86	Varies Oct09- Oct10 146,092	Pro- rated Pre- mium	146,092	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington SJC Rural Water Users Association	San Juan Water Commission	Creates the San Juan Water Commission	03/28/86	Varies FY09-10 3,881,669	All	3,881,669	San Juan County	San Juan County	San Juan County
City of Aztec City of Bloomfield City of Farmington Eleventh Judicial District Attorney's Office	UNET	Creates Unified Narcotics Enforcement Team (UNET)	04/26/90	Unknown	Un- Known	20,000	All Parties	San Juan County	All Parties
City of Aztec City of Farmington City of Bloomfield Department of Interior Bureau of Land Management State of NM Environment Dept.	All Parties	Creates the Trash Force	09/26/91	Varies FY09-10 SJCounty No Budget	N/A	None	All Parties	All Parties	All Parties
Navajo Nation	San Juan County	Operation & maintenance of Solid Waste Compactor & Transfers Stations	04/07/94	Varies FY09-10 474,870	½ of Operat- ing Exp.	237,435	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2009-2010**

Participants with San Juan County	Party Responsible for Operations	Description of Agreement	Dates of Agreement (Approval by DFA)	Total Amount of Project	County Portion	County Contribution FY2010	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Farmington	City of Farmington	Water Impact Fees	04/12/96	Unknown	None	None	City of Farmington	City of Farmington	City of Farmington
City of Farmington Cibola County McKinley County Northwest NM Council of Governments	Northwest NM COG	Establishment of a Regional Revolving Loan Fund.	06/18/96	Unknown	Un- Known	None	NW NM COG	NWNMCOG	NWNMCOG
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety	San Juan County	Creates the Communications Authority	12/01/08	Varies FY09-10 3,534,855	100% Operat- ing Exp.	3,534,855 Mipsis Amt: 186,000 GRT in place	All Parties	San Juan County	All Parties
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety San Juan Community College	Criminal Justice Training Authority	Creates the San Juan Criminal Justice Training Authority	08/21/96	75,000 plus Cost of San Juan College	44% of Operat- ing Exp.	65,950 – 28,600 for Director salary, 35,150 for Operating plus 2,200 for insurance	All Parties	San Juan College	All Parties
City of Aztec City of Farmington City of Bloomfield SJC Crime Stoppers	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	01/02/97	Unknown	35% of salary & benefits per year	39,735 + Supplies Minus Rev Received	All Parties	San Juan County	All Parties
City of Farmington	San Juan County	Operation of the SJC DWI Detention & Treatment Center	04/28/98	Varies FY09-10 3,616,374	100% Operat- ing Exp.	2,386,174 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Operation of a Regional Intermediate Processing Center for Recyclable Materials	07/28/98	Unknown	36.83% of Operat- ing Exp.	Have not been invoiced by the COF for FY10	All Parties	City of Farmington	All Parties
NM State Highway & Transportation Dept. Navajo Tribal Utility Authority Navajo Nation	Navajo Tribal Utility Authority	Shiprock Street Lights	06/15/99	Unknown	\$16,300 Max per Year	19,683	All Parties	All Parties	All Parties
Bureau of Indian Affairs	Bureau of Indian Affairs	Maintenance of BIA roads within San Juan County	10/12/01	188,000	188,000	None	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2009-2010**

Participants with San Juan County	Party Responsible for Operations	Description of Agreement	Dates of Agreement (Approval by DFA)	Total Amount of Project	County Portion	County Contribution FY2010	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec	City of Aztec	Operation of animal shelter	05/15/02	Unknown	Pro-rated Costs	215,277	Both Parties	City of Aztec	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Creates the Metropolitan Planning Organization	05/15/03	Unknown	20% of Local Funds	14,547	All Parties	City of Farmington	All Parties
New Mexico Secretary of State	Both Parties	Implementation of Voter Registration and Election Management System (VREMS)	05/27/05	Unknown State paid 36,540 in June 2005	Elect. System & Software yearly software maintenance costs	None	Both Parties	Secretary of State	Both Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07	FY09-10 11,790,859	100% of Operating Cost	11,790,859 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec	San Juan County	Incarceration of prisoners at the San Juan County Detention Center	7/17/07	FY09-10 11,790,859	100% of Operating Cost	11,790,859 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Bloomfield	San Juan County	Incarceration of prisoners at the San Juan County Detention Center.	7/10/07	FY09-10 11,790,859	100% of Operating Cost	11,790,859 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2009-2010**

Participants with San Juan County	Party Responsible for Operations	Description of Agreement	Dates of Agreement (Approval by DFA)	Total Amount of Project	County Portion	County Contribution FY2010	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec City of Bloomfield City of Farmington	San Juan County	Operation of county-wide ambulance services	11/09/06	Unknown	44% of not making budget	GRT in place	All Parties	San Juan County	All Parties
City of Aztec City of Bloomfield	San Juan County	Building inspection & building code enforcement within the corporate limits of the Cities	2/22/07 and 11/13/07	Unknown	Un- Known	Cost of Bldg Inspector's Time minus fees rec'd	All Parties	San Juan County	All Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Emergency Management Services	N/A	Emergency Mangmt. Coordinator Salary - \$70,293 Sal/Ben, plus Operating Expenses	None	None	All Parties	San Juan County	San Juan County
City of Farmington	City of Farmington	Animal Control Services	N/A	Unknown	52.52% of total cost	220,213	Both Parties	City of Farmington	Both Parties
City of Farmington	Both Parties	Engage the services of an architect to design the construction of the Law Enforcement Center on Andrea Dr	05/15/08	Unknown, City portion not to exceed \$30,000	Un-known	None	San Juan County	San Juan County	San Juan County
District Attorney's Office	District Attorney's Office	Housing of DWI prosecution staff at Sheriff's Office	08/25/05	Unknown	50,000/yr	50,000	District Attorney's Office	District Attorney's Office	Both Parties
City of Bloomfield	City of Bloomfield	Joint utilization of a victim advocate	10/23/07	Unknown	28,000/yr	28,000	City of Bloomfield	City of Bloomfield	Both Parties
Navajo Nation	San Juan County	Road Repair and Maintenance	06/19/09	1,000,000	200,000	234,683	San Juan County	San Juan County	San Juan County

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Yellow - Colored Cells are Detail Links
Gray - Colored Cells are disallowed entry

Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
Balance Sheet			
111	Cash-unrestricted	\$ 68,028	\$68,028
112	Cash-restricted-modernization and development	\$ -	
113	Cash-other restricted	\$ 208,622	\$208,622
114	Cash-tenant security deposits	\$ -	
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 276,650	\$ 276,650
121	Accounts receivable - PHA projects	\$ -	
122-010	Accounts receivable - HUD other projects - Operating Subsidy	\$ -	
122-020	Accounts receivable - HUD other projects - Capital fund	\$ -	
122-030	Accounts receivable - HUD other projects - Other	\$ -	
122	Accounts receivable - HUD other projects	\$ -	
124	Account receivable - other government	\$ -	
125-010	Account receivable - miscellaneous - Not For Profit	\$ -	
125-020	Account receivable - miscellaneous - Partnership	\$ -	
125-030	Account receivable - miscellaneous - Joint Venture	\$ -	
125-040	Account receivable - miscellaneous - Tax Credit	\$ -	
125-050	Account receivable - miscellaneous - Other	\$ -	
125-060	Other - Comment	\$ -	
125	Account receivable - miscellaneous	\$ -	
126	Accounts receivable - tenants	\$ -	
126.1	Allowance for doubtful accounts - tenants	\$ -	
126.2	Allowance for doubtful accounts - other	\$ -	
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	
128	Fraud recovery	\$ 1,082	\$1,082
128.1	Allowance for doubtful accounts - fraud	\$ (1,082)	-\$1,082
129	Accrued interest receivable	\$ -	
120	Total receivables, net of allowance for doubtful accounts	\$ -	\$ -
131	Investments - unrestricted	\$ -	
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability	\$ -	
142	Prepaid expenses and other assets	\$ -	
143	Inventories	\$ -	
143.1	Allowance for obsolete inventories	\$ -	
144	Inter program - due from	\$ -	
145	Assets held for sale	\$ -	
150	Total Current Assets	\$ 276,650	\$ 276,650
161	Land	\$ -	
162	Buildings	\$ -	
163	Furniture, equipment and machinery - dwellings	\$ -	
164	Furniture, equipment and machinery - administration	\$ 45,032	\$45,032
165	Leasehold improvements	\$ -	
166	Accumulated depreciation	\$ (40,400)	-\$40,400
167	Construction in progress	\$ -	
168	Infrastructure	\$ -	
160	Total capital assets, net of accumulated depreciation	\$ 4,632	\$ 4,632
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	\$ -	
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	
171-060	Other - Comment	\$ -	
171	Notes, Loans, & mortgages receivable - Non-current	\$ -	
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	\$ -	
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	
172-060	Other - Comment	\$ -	
172	Notes, Loans, & mortgages receivable - Non-current - past due	\$ -	
173	Grants receivable - Non-current	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
174-010	Other assets - Not For Profit	\$ -	
174-020	Other assets - Partnership	\$ -	
174-030	Other assets - Joint Venture	\$ -	
174-040	Other assets - Tax Credit	\$ -	
174-050	Other assets - Other	\$ -	
174-060	Other - Comment		
174	Other assets	\$ -	
176-010	Investment in Joint venture - Not For Profit	\$ -	
176-020	Investment in Joint venture - Partnership	\$ -	
176-030	Investment in Joint venture - Joint Venture	\$ -	
176-040	Investment in Joint venture - Tax Credit	\$ -	
176-050	Investment in Joint venture - Other	\$ -	
176-060	Other - Comment		
176	Investment in joint venture	\$ -	
180	Total Non-current Assets	\$ 4,632	\$ 4,632
190	Total Assets	\$ 281,282	\$ 281,282
311	Bank overdraft	\$ -	
312	Accounts payable <= 90 days	\$ 80	\$80
313	Accounts payable > 90 days past due	\$ -	
321	Accrued wage/payroll taxes payable	\$ 6,905	\$6,905
322	Accrued compensated absences - current portion	\$ 389	\$389
324	Accrued contingency liability	\$ -	
325	Accrued interest payable	\$ -	
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	\$ -	
331-020	Accounts payable - HUD PHA Programs - Capital fund	\$ -	
331-030	Accounts payable - HUD PHA Programs - Other	\$ -	
331	Accounts payable - HUD PHA Programs	\$ -	
332	Accounts payable - PHA Projects	\$ -	
333	Accounts payable - other government	\$ -	
341	Tenant security deposits	\$ -	
342-010	Deferred revenue - Operating Subsidy	\$ -	
342-020	Deferred revenue - Capital fund	\$ -	
342-030	Deferred revenue - Other	\$ -	
342	Deferred revenue	\$ -	
343-010	CFFP	\$ -	
343-020	Capital Projects/ Mortgage Revenue	\$ -	
343	Current portion of long-term debt - capital projects/mortgage revenue bonds	\$ -	
344	Current portion of long-term debt - operating borrowings	\$ -	
345	Other current liabilities	\$ -	
346	Accrued liabilities - other	\$ -	
347	Inter program - due to	\$ -	
348-010	Loan liability - current - Not For Profit	\$ -	
348-020	Loan liability - current - Partnership	\$ -	
348-030	Loan liability - current - Joint Venture	\$ -	
348-040	Loan liability - current - Tax Credit	\$ -	
348-050	Loan liability - current - Other	\$ -	
348-060	Other - Comment		
348	Loan liability - current	\$ -	
310	Total Current Liabilities	\$ 7,374	\$ 7,374
351-010	Long-term debt - CFFP	\$ -	
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -	
351	Capital Projects/ Mortgage Revenue Bonds	\$ -	
352	Long-term debt, net of current - operating borrowings	\$ -	
353	Non-current liabilities - other	\$ -	
354	Accrued compensated absences- Non-current	\$ 7,382	\$7,382
355-010	Loan liability - Non-current - Not For Profit	\$ -	
355-020	Loan liability - Non-current - Partnership	\$ -	
355-030	Loan liability - Non-current - Joint Venture	\$ -	
355-040	Loan liability - Non-current - Tax Credit	\$ -	
355-050	Loan liability - Non-current - Other	\$ -	
355-060	Other - Comment		
355	Loan liability - Non-current	\$ -	
356	FASB 5 Liabilities	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14,871
357	Accrued Pension and OPEB Liability	\$ -	
350	Total Non-current liabilities	\$ 7,382	\$ 7,382
300	Total Liabilities	\$ 14,756	\$ 14,756
508.1	Invested in capital assets, net of related debt	\$ 4,632	\$4,632
511.1	Restricted Net Assets	\$ 208,622	\$208,622
512.1	Unrestricted Net Assets	\$ 53,272	\$53,272
513	Total Equity/Net Assets	\$ 266,526	\$ 266,526
600	Total Liabilities and Equity/Net assets	\$ 281,282	\$ 281,282

Income Statement			
70300	Net tenant rental revenue	\$ -	
70400	Tenant revenue - other	\$ 996	\$996
70500	Total Tenant Revenue	\$ 996	\$ 996

70600-010	Housing assistance payments	\$ 1,029,470	\$1,029,470
70600-020	Ongoing administrative fees earned	\$ 173,292	\$173,292
70600-030	Hard to house fee revenue	\$ -	
70600-031	FSS Coordinator	\$ -	
70600-040	Actual independent public accountant audit costs	\$ -	
70600-050	Total preliminary fees earned	\$ -	
70600-060	All other fees	\$ -	
70600-070	Admin fee calculation description	\$ -	
70600	HUD PHA operating grants	\$ 1,202,762	\$ 1,202,762

70610	Capital grants	\$ -	
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70710	Management Fee	\$ -	
70720	Asset Management Fee	\$ -	
70730	Book-Keeping Fee	\$ -	
70740	Front Line Service Fee	\$ -	
70750	Other Fees	\$ -	
70700	Total Fee Revenue	\$ -	

70800	Other government grants	\$ -	
71100-010	Housing Assistance Payment	\$ -	
71100-020	Administrative Fee	\$ 79	\$79
71100	Investment income - unrestricted	\$ 79	\$ 79
71200	Mortgage interest income	\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -	
71310	Cost of sale of assets	\$ -	
71400-010	Housing Assistance Payment	\$ 652	\$652
71400-020	Administrative Fee	\$ 652	\$652
71400	Fraud recovery	\$ 1,304	\$ 1,304
71500	Other revenue	\$ 176	\$176
71600	Gain or loss on sale of capital assets	\$ -	
72000-010	Housing Assistance Payment	\$ 243	\$243
72000-020	Administrative Fee	\$ -	
72000	Investment income - restricted	\$ 243	\$ 243
70000	Total Revenue	\$ 1,205,560	\$ 1,205,560

91100	Administrative salaries	\$ 97,662	\$97,662
91200	Auditing fees	\$ 7,350	\$7,350
91300	Management Fee	\$ -	
91310	Book-Keeping Fee	\$ -	
91400	Advertising and Marketing	\$ -	
91500	Employee benefit contributions - administrative	\$ 31,339	\$31,339
91600	Office Expenses	\$ 13,434	\$13,434
91700	Legal Expense	\$ -	
91800	Travel	\$ 1,277	\$1,277
91810	Allocated Overhead	\$ -	
91900	Other	\$ 19,150	\$19,150

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
91000	Total Operating-Administrative	\$ 170,212	\$ 170,212
92000	Asset Management Fee	\$ -	
92100	Tenant services - salaries	\$ -	
92200	Relocation Costs	\$ -	
92300	Employee benefit contributions - tenant services	\$ -	
92400	Tenant services - other	\$ -	
92500	Total Tenant Services	\$ -	\$ -
93100	Water	\$ -	
93200	Electricity	\$ -	
93300	Gas	\$ -	
93400	Fuel	\$ -	
93500	Labor	\$ -	
93600	Sewer	\$ -	
93700	Employee benefit contributions - utilities	\$ -	
93800	Other utilities expense	\$ -	
93000	Total Utilities	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ -	
94200	Ordinary maintenance and operations - materials and other	\$ -	
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ -	
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	\$ -	
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	\$ -	
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	\$ -	
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ -	
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ -	
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	\$ -	
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	\$ -	
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ -	
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	\$ -	
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	\$ -	
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ -	
94300	Ordinary Maintenance and Operations Contracts	\$ -	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ -	
94000	Total Maintenance	\$ -	\$ -
95100	Protective services - labor	\$ -	
95200	Protective services - other contract costs	\$ -	
95300	Protective services - other	\$ -	
95500	Employee benefit contributions - protective services	\$ -	
95000	Total Protective Services	\$ -	\$ -
96110	Property Insurance	\$ -	
96120	Liability Insurance	\$ -	
96130	Workmen's Compensation	\$ -	
96140	All Other Insurance	\$ -	
96100	Total Insurance Premiums	\$ -	\$ -
96200	Other general expenses	\$ -	
96210	Compensated absences	\$ 8,514	\$8,514
96300	Payments in lieu of taxes	\$ -	
96400	Bad debt - tenant rents	\$ -	
96500	Bad debt - mortgages	\$ -	
96600	Bad debt - other	\$ 1,082	\$1,082
96800	Severance expense	\$ -	
96000	Total Other General Expenses	\$ 9,596	\$ 9,596
96710	Interest of Mortgage (or Bonds) Payable	\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
96730	Amortization of Bond Issue Costs	\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -
96900	Total Operating Expenses	\$ 179,808	\$ 179,808
97000	Excess Revenue Over Operating Expenses	\$ 1,025,752	\$ 1,025,752
97100	Extraordinary maintenance	\$ -	
97200	Casualty losses- Non-capitalized	\$ -	
97300-010	Mainstream 1 & 5 year	\$ -	
97300-020	Home-Ownership	\$ -	
97300-025	Litigation	\$ -	
97300-030	Hope IV	\$ -	
97300-035	Moving to Work	\$ -	
97300-040	Tenant Protection	\$ 51,821	\$51,821
97300-050	All Other	\$ 954,377	\$954,377
97300	Housing assistance payments	\$ 1,006,198	\$ 1,006,198
97350	HAP Portability-in	\$ -	\$ -
97400	Depreciation expense	\$ -	\$0
97500	Fraud losses	\$ -	
97800	Dwelling units rent expense	\$ -	
90000	Total Expenses	\$ 1,186,006	\$ 1,186,006
10010	Operating transfer in	\$ -	
10020	Operating transfer out	\$ -	
10030-010	Not For Profit	\$ -	
10030-020	Partnership	\$ -	
10030-030	Joint Venture	\$ -	
10030-040	Tax Credit	\$ -	
10030-050	Other	\$ -	
10030-060	Other Comment	\$ -	
10030	Operating transfers from / to primary government	\$ -	\$ -
10040	Operating transfers from / to component unit	\$ -	
10070	Extraordinary items, net gain/loss	\$ -	
10080	Special items, net gain/loss	\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -	
10093	Transfers between Programs and Projects - in	\$ -	
10094	Transfers between Programs and Projects - out	\$ -	
10100	Total other financing sources (uses)	\$ -	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 19,554	\$ 19,554
11020	Required Annual Debt Principal Payments	\$ -	
11030	Beginning equity	\$ 246,972	\$246,972
11040-010	Prior period adjustments and correction of errors - Editable	\$ -	
11040-020	Prior period adjustments and correction of errors - Editable	\$ -	
11040-030	Prior period adjustments and correction of errors - Editable	\$ -	
11040-040	Prior period adjustments and correction of errors - Editable	\$ -	
11040-050	Prior period adjustments and correction of errors - Editable	\$ -	
11040-060	Prior period adjustments and correction of errors - Editable	\$ -	
11040-070	Equity Transfers	\$ -	
11040-080	Equity Transfers	\$ -	
11040-090	Equity Transfers	\$ -	
11040-100	Equity Transfers	\$ -	
11040-110	Equity Transfers	\$ -	
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -	\$ -
11170-001	Administrative Fee Equity- Beginning Balance	\$ 62,972	\$62,972
11170-010	Administrative Fee Revenue	\$ 173,292	\$ 173,292
11170-020	Hard to House Fee Revenue	\$ -	\$ -
11170-021	FSS Coordinator Grant	\$ -	\$ -
11170-030	Audit Costs	\$ -	\$ -
11170-040	Investment Income	\$ 79	\$ 79

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			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
11170-045	Fraud Recovery Revenue	\$ 652	\$ 652
11170-050	Other Revenue	\$ 717	\$ 717
11170-051	Comment for Other Revenue	\$ -	Travel refund and bad debt adjustment
11170-060	Total Admin Fee Revenues	\$ 174,740	\$ 174,740
11170-080	Total Operating Expenses	\$ 179,808	\$ 179,808
11170-090	Depreciation	\$ -	\$ -
11170-095	Housing Assistance Portability In	\$ -	\$ -
11170-100	Other Expenses	\$ -	
11170-101	Comment for Other Expense	\$ -	
11170-110	Total Expenses	\$ 179,808	\$ 179,808
11170-002	Net Administrative Fee	\$ (5,068)	\$ (5,068)
11170-003	Administrative Fee Equity- Ending Balance	\$ 57,904	\$ 57,904
11170	Administrative Fee Equity	\$ 57,904	\$ 57,904
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 184,000	\$184,000
11180-010	Housing Assistance Payment Revenues	\$ 1,029,470	\$ 1,029,470
11180-015	Fraud Recovery Revenue	\$ 652	\$ 652
11180-020	Other Revenue	\$ 996	\$996
11180-021	Comment for Other Revenue	\$ -	Payments from landlords
11180-025	Investment Income	\$ 243	\$ 243
11180-030	Total HAP Revenues	\$ 1,031,361	\$ 1,031,361
11180-080	Housing Assistance Payments	\$ 1,006,198	\$ 1,006,198
11180-090	Other Expenses	\$ 541	\$541
11180-091	Comments for Other Expenses	\$ -	Bad Debt Expense
11180-100	Total Housing Assistance Payments Expenses	\$ 1,006,739	\$ 1,006,739
11180-002	Net Housing Assistance Payments	\$ 24,622	\$ 24,622
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ 208,622	\$ 208,622
11180	Housing Assistance Payments Equity	\$ 208,622	\$ 208,622
11190-210	Total ACC HCV Units	3504	3,504
11190-220	Unfunded Units	0	
11190-230	Other Adjustments	0	
11190	Unit Months Available	3504	3504
11210	Unit Months Leased	2972	2972
11270	Excess Cash	\$ -	
11610	Land Purchases	\$ -	
11620	Building Purchases	\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -	
11650	Leasehold Improvements Purchases	\$ -	
11660	Infrastructure Purchases	\$ -	
13510	CFFP Debt Service Payments	\$ -	
13901	Replacement Housing Factor Funds	\$ -	

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2010**

Federal Grantor - Program Title	CFDA Number	Expenditures
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2005-GE-T5-0012-SJ-EX	97.073	\$ 267
Office of Emergency Management/ Grant #2005-GE-T5-0012-SJ-TNG	97.073	8,857
Office of Emergency Management/ Grant #2005-GE-T5-0012-SAN JUAN	97.073	5,117
Office of Emergency Management/ Grant #2006-GE-T6-0064-SAN JUAN	97.067	168,492
Office of Emergency Management/ Grant #2007-GE-T7-0023 SAN JUAN EX	97.XXX	16,083
Office of Emergency Management/ Grant #2007-GE-T7-0023 SAN JUAN CCP	97.XXX	608
Office of Emergency Management/ Grant #2008-BZPP-SAN JUAN	97.078	465,791
Office of Emergency Management/ Grant #2008-SAN JUAN COUNTY-SHSGP	97.067	351,844
Office of Emergency Management/ Grant #2009-SS-T9-00030-SAN JUAN	97.067	24,296
Total Homeland Security Cluster		1,041,355
<u>Highway Safety Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
Click it or Ticket it 10-OP-TD-086	20.600	747
Teen Seatbelt Demo Project 10-OP-TD1-086	20.600	1,805
Operation DWI/ Grant #09-AL-K8-086	20.600	3,873
Selective Traffic Enforcement(100 Days & Nights of Summer)/ Grant #09	20.609	9,961
Selective Traffic Enforcement(100 Days & Nights of Summer)/ Grant #10	20.609	1,951
Total Highway Safety Cluster		18,337
<u>Highway Planning & Construction Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	143,204
Project Control No. L5076 --- Chaco Canyon CR 7950	20.205	15,644
Project Control No. ESF1030-ARRA ---Bridge Impr. CR 2900 Bridge 8116	20.205	383,618
Project Control No. F100030 ---Bridge Improvement CR 2900 Bridge 8116	20.205	126,890
Project Control No. F100030 ---Bridge Improvement CR 7150 Bridge 8105	20.205	265,362
Total Highway Planning & Construction Cluster		934,718
<u>U. S. Department of Health and Human Services</u>		
Centers for Disease Control and Prevention		
Public Health Emergency Preparedness - H1N1	93.069	99,001
Total U. S. Department of Health and Human Services		99,001
<u>U. S. Department of Energy</u>		
Energy Efficiency and Conservation Block Grant-ARRA SC0003168	81.128	328,689
Total U. S. Department of Energy		328,689
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	1,185,223
Total U. S. Department of Housing and Urban Development		1,185,223

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2010

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
DWI Officer Project/ Grant#09-AL-FTE164-086	20.608	78,488
Operation DWI/ Grant #10-AL-164-086	20.608	<u>15,834</u>
Total U. S. Department of Transportation		94,322
<u>U. S. Department of Interior</u>		
Bureau of Land Management/ Grant #L09AC15919 (Sheriff)	15.236	38,900
Taylor Grazing	15.206	<u>2,300</u>
Total U. S. Department of Interior		41,200
<u>U. S. Department of Justice</u>		
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2009-DJ-BX-1498	16.738	36,492
Department of Justice ARRA Award #2009-SB-B9-0036	16.804	<u>153,794</u>
Total U. S. Department of Justice		190,286
<u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
EMPG Grant/Grant #2008-EM-E8-0035 SAN JUAN COUNTY EMPG	97.042	47,215
EMPG Grant/Grant #2009-EM-E9-0035 SAN JUAN COUNTY EMPG	97.042	<u>42,152</u>
Total Federal Emergency Management Agency		89,367
<u>Environmental Protection Agency</u>		
Pass through State of New Mexico Environment Department		
Kirtland Wastewater Project XP-96648001-1	66.202	219,358
Kirtland Wastewater Project ARRA Loan Award #96689201	66.202	<u>223,633</u>
Total Environmental Protection Agency		442,991
Total Expenditures of Federal Awards		<u><u>\$ 4,465,489</u></u>

NOTE 1. BASIS OF PRESENTATION

This schedule has been prepared on the accrual basis of accounting.



Navajo Lake

**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***

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

We have audited the accompanying basic financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information and the respective budgetary information of the general and major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2010, and have issued our report thereon dated November 9, 2010. We also have audited the financial statements of each of the County's nonmajor governmental, the fiduciary funds, and discretely presented component units presented as supplementary information in the accompanying combining and individual fund financial statements and schedules and the respective budgetary comparison of each governmental fund and discretely presented component unit as of and for the year ended June 30, 2010, as listed in the table of contents. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

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

Our consideration of internal control over financial reporting as for the limited purpose described in the first paragraph on this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting as item 10-01. 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.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

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

This report is intended solely for the information and use of County management, the Office of the State Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mess Adams LLP

Albuquerque, New Mexico
November 9, 2010



Navajo Lake

**Report on Compliance
With Requirements That Could Have a Direct and
Material Effect on Each Major
Program and on Internal Control Over
Compliance in Accordance With
OMB Circular A-133**

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

Compliance

We have audited the compliance of San Juan County, New Mexico (County), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on County's compliance based on our audit.

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 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. Our audit does not provide a legal determination on County's compliance with those requirements.

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

In our opinion, the County, complied, in all material respects, with the 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, 2010.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control 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.

Commission Chairman and
Members of the County Commission
San Juan County
and
Mr. Hector H. Balderas
New Mexico State Auditor

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance what we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 10-02. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report is intended for the information and use of County management, the Office of the State Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mess Adams LLP

Albuquerque, New Mexico
November 9, 2010



Fishing the San Juan River

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2010**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiency identified that are not considered to be material weakness(es)? x Yes _____ None Reported

Non-compliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiency identified that are not considered to be material weakness(es) x Yes _____ None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes x No

Identification of Major Program

CFDA Number	Name of Federal Program or Cluster
Cluster-20.205	Highway Planning & Construction Cluster
81.128	Energy Efficiency and Conservation Block
66.202	Kirtland Wastewater Project
16.804	Department of Justice Award

Dollar threshold used to distinguish between type A and type B programs \$ 300,000

Auditee qualified as low-risk auditee? x Yes _____ No

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2010**

B. FINANCIAL STATEMENT FINDINGS

10-01 Capital Asset Reconciliations and Capitalization

CONDITION

During our testing of capital assets, we noted that the detail of \$1.9 million did not agree to support of expenditures. We also noted that not all assets were included in the listing. The County adjusted the capital assets prior to the completion of the audit in order to remedy these issues.

CRITERIA

Good accounting practices require that detail have adequate support for expenses and agree to the general ledger and detail listing of account balances be maintained.

CAUSE

The employee is fairly new to the fixed asset process. Employee needs additional training and guidance.

EFFECT

There is increased risk that material misstatement may go undetected.

RECOMMENDATION

We recommend that the County implement a review process in order to ensure that the capitalization of assets is adequate and complete.

MANAGEMENT RESPONSE

The County has implemented new record keeping requirements for all capital assets. Each project file will now include a general ledger or account history detailing all transactions for the capital project by fiscal year. Backup documentation is required in the form of check copies, purchase orders, requisitions, invoices, and goldenrods for all expenditures for the fiscal year. Any payable transactions between fiscal years will also require sufficient documentation. An excel worksheet will be maintained in each file, tying out the general ledger balance with specific vendor information by fiscal year. When files are completed they will be reviewed for thoroughness and accuracy before additions or deletions are entered into the accounting system.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2010**

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

10-02 Schedule of Expenditures of Federal Awards

**Funding agency: U.S Department of Justice
Title: ARRA-Edward Byrne Memorial Justice Assistance Grant
CFDA Number: 16.804**

**Funding agency: U.S. Department of Transportation
Title: Highway Planning and Construction Cluster
CFDA Number: 20.205**

CONDITION

While performing a search of American Recovery and Reinvestment Act (ARRA) funding, we noted that San Juan County did not report the award they received from the Department of Justice on the Schedule of Expenditures of Federal Awards (SEFA) which amounted to \$153,789.

During our testing of the Highway Planning and Construction Cluster we noted that the SEFA reported a total of \$1,543,293 of expenditures. While testing expenditures to support, it was noted that the County had included expenditures funded by the state in the amount of \$597,563.

CRITERIA

According to OMB Circular A-133, if recipient received and expended ARRA funds the amounts are to be separately identified on the SEFA from non-ARRA funds. Additionally, the SEFA should include only federal expenditures.

CAUSE

The ARRA funds were passed through to the County and immediately spent; the County did not believe the funds qualified as federal.

The County did not set up the account coding to separately identify federal and state expenditures related to its construction grant.

EFFECT

The County understated the SEFA and could have resulted in an incorrect Data Collection Form and the County could potentially lose federal funding.

RECOMMENDATION

We recommend that the County implement a centralized review procedure to ensure that the SEFA is complete and accurate by obtaining all grant award and agreements, reviewing them for proper identification of type of award (federal vs state) and

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2010

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

implement a process to separately identify federal and state expenditures. Additionally, we recommend that the County ensure they have obtained all information from pass-through grantors to include the grant award number and grant agreement which includes a CFDA number.

MANAGEMENT RESPONSE

All Grant agreements will be reviewed to ensure that federal funding, including pass-through sources, are accounted for on the SEFA.

Projects in the Road Construction Fund will be monitored on a monthly basis between Finance and Public Works to ensure the proper reporting of expenditures to appropriate line items. Budgets will be monitored by Finance to ensure separation of expenditures by funding source, federal vs. state. This will enable Finance to identify federal funding only for reporting purposes on the SEFA.

D. COMMENTS INCLUDED IN ACCORDANCE WITH NEW MEXICO STATE AUDITOR RULE

None

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2010**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
09-01 Property Tax Non-Rendition Penalty Billings	Resolved
09-02 P-Card Expenditures	Resolved
09-03 Misappropriation of Cash Receipts	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2010**

An exit conference was held on November 8, 2010 and attended by the following:

San Juan County:

Ervin Chavez, Commission Chairman
James Henderson, Commission Chairman Pro-Tem
Rocky Wasson, County Treasurer
Keith Johns, County Executive Officer
Kim Carpenter, Deputy County Executive Officer
Linda Thompson, Assistant CEO Project Development/Finance
Marcella Brashear, Chief Financial Officer
Brooke Quintana, Deputy Finance Officer

Communications Authority:

Jim Durrett, Legal Representative

San Juan Water Commission:

Jim Durrett, Legal Representative

Moss Adams LLP:

Molly Saiz, Supervisor