

**SAN JUAN COUNTY  
NEW MEXICO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**



San Juan County Riverview Golf Course



**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2011**

**SAN JUAN COUNTY  
NEW MEXICO  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
JUNE 30, 2011**

*Prepared by:  
San Juan County Finance Department*

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal .....	1
GFOA Certificate of Achievement .....	10
Mission & Vision Statements .....	11
List of Principal Officials.....	12
Organizational Chart.....	13

FINANCIAL SECTION

Report of Independent Auditors.....	14
Management's Discussion and Analysis .....	17

BASIC FINANCIAL STATEMENTS

Statement of Net Assets .....	33
Statement of Activities.....	34
Balance Sheets – Governmental Funds.....	35
Reconciliation of the Balance Sheets - Governmental Funds to the Statement of Net Assets .....	36
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	37
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	38
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund .....	39
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Corrections Fund – Special Revenue Fund .....	40
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Intergovernmental Grants – Special Revenue Fund....	41
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	42
Notes to Financial Statements.....	43

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Schedule of Revenues, Expenditures and Changes in Fund  
Balances - Budget and Actual:  
Gross Receipts Tax Revenue Bond Series 2008 – Capital Projects Fund ...76

Schedule of Combining Balance Sheets - General Fund .....79

Schedule of Revenues, Expenditures  
And Changes in Fund Balances - General Fund .....80

GENERAL SUB FUNDS

Schedules of Revenues, Expenditures, and Changes in Fund  
Balances - Budget and Actual:  
General Fund - General Sub Fund .....82  
Appraisal Fund - General Sub Fund .....85  
Road Fund - General Sub Fund .....86  
County Indigent Fund - General Sub Fund.....87  
Risk Management Fund – General Sub Fund.....88  
Major Medical Fund – General Sub-Fund .....89

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheets - Nonmajor Governmental Funds .....94

Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances - Nonmajor Governmental Funds .....100

Schedules of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual:  
Solid Waste - Special Revenue Fund.....105  
Emergency Medical Services - Special Revenue Fund .....106  
Farm and Range - Special Revenue Fund.....107  
Law Enforcement Protection - Special Revenue Fund.....108  
Criminal Justice Training Authority - Special Revenue Fund.....109  
National High School Finals Rodeo - Special Revenue Fund .....110  
Golf Course Fund – Special Revenue Fund.....111  
Recreation Fund - Special Revenue Fund.....112  
Healthcare Fund - Special Revenue Fund.....113  
Fire Excise Tax - Special Revenue Fund.....114  
D.W.I. Facility - Special Revenue Fund.....115  
County Clerk's Recording Fees - Special Revenue Fund .....116

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

Schedules of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual (Continued)

Communications/EMS Gross Receipts Tax - Special Revenue Fund .....	117
Volunteer Fire Districts - Special Revenue Fund .....	118
Housing Authority - Special Revenue Fund .....	119
Water Reserve Fund - Special Revenue Fund .....	120
Gross Receipts Tax Reserve - Special Revenue Fund .....	121
Juvenile Services - Special Revenue Fund .....	122
C.D.B.G - Capital Projects Fund.....	123
Hospital Construction Project – Capital Projects Fund .....	124
Detention Center – Capital Projects Fund .....	125
Capital Replacement - Capital Projects Fund .....	126
Capital Replacement Reserve - Capital Projects Fund .....	127
Road Construction - Capital Projects Fund .....	128
Debt Service Fund.....	129

Schedule of Combining Balance Sheets - Gross Receipts Tax  
Communications/EMS.....131

Schedule of Revenues, Expenditures and  
Changes in Fund Balances – Gross Receipts Tax  
Communications/EMS .....

.....	132
-------	-----

Schedules of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual:

Ambulance - Special Revenue Fund – Comm/EMS GRT Sub Fund .....	133
Communications / EMS Gross Receipts Tax - Special Revenue Fund – Comm/EMS GRT Sub Fund.....	134

AGENCY FUNDS

Schedule of Changes in Assets and Liabilities All Agency Funds.....	136
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DISCRETELY PRESENTED COMPONENT UNITS

**Communications Authority**

Combining Balance Sheets – Communications Authority .....	139
Reconciliation of the Combining Balance Sheets – Communications Authority to the Statement of Net Assets .....	140

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

**Communications Authority (continued)**

Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Communications Authority .....	141
Reconciliation of the Combining Statements of Revenues, Expenditures, and Changes in Fund Balances – Communications Authority to the Statement of Activities .....	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Communications Authority - Special Revenue Fund .....	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Communications Authority Capital - Special Revenue Fund .....	144

**San Juan Water Commission**

Balance Sheet – San Juan Water Commission .....	145
Reconciliation of the Balance Sheet – San Juan Water Commission to the Statement of Net Assets .....	146
Statement of Revenues, Expenditures and Changes in Fund Balances – San Juan Water Commission .....	147
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – San Juan Water Commission to the Statement of Activities .....	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – San Juan Water Commission - Special Revenue Fund .....	149

STATISTICAL SECTION

Financial Trends	
Net Assets by Component.....	152
Changes in Net Assets .....	154
Program Revenues by Function/Program .....	160
Governmental Activities Tax Revenues by Source (accrual) .....	163
Fund Balances of Governmental Funds & Component Units .....	164
Changes in Fund Balances of Governmental Funds .....	166
Changes in Fund Balances of Component Units .....	168
Governmental Activities Tax Revenues by Source (modified accrual).....	170

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

STATISTICAL SECTION (CONTINUED)

Revenue Capacity	
Gross Receipts Tax Revenue by Industry .....	172
Direct & Overlapping Gross Receipt Tax Rates .....	174
Gross Receipts Tax Revenue Payers by Industry .....	176
Assessed Value & Estimated Actual Value of Taxable Property .....	178
Residential Property Tax Rates.....	180
Non-Residential Property Tax Rates .....	182
Principal Property Taxpayers.....	185
Property Tax Levies & Collections.....	186
Debt Capacity	
Ratios of Outstanding Debt by Type .....	188
Direct & Overlapping Governmental Activities Debt .....	189
Legal Debt Margin Information.....	190
Pledged Revenue Coverage .....	192
Demographic and Economic Information	
Demographic & Economic Statistics .....	195
Principal Employers.....	196
Operating Information	
County Government Employees by Function/Program.....	199
Operating Indicators by Function/Program .....	200
Capital Asset Statistics by Function/Program.....	204
OTHER SUPPLEMENTARY INFORMATION	
Bank Accounts .....	206
Schedule of Pledged Collateral.....	207
Tax Roll Reconciliation - Changes in Property Tax Receivable .....	208
Property Tax Schedule.....	209
Active Joint Powers Agreements .....	232
Financial Data Schedule .....	236
Schedule of Expenditures of Federal Awards.....	242

SAN JUAN COUNTY, NEW MEXICO  
TABLE OF CONTENTS

SINGLE AUDIT REPORTS

Report of Independent Auditors on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With  
*Governmental Auditing Standards*.....245

Report of Independent Auditors 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 .....249

Schedule of Findings and Questioned Costs.....253

Exit Conference .....256





San Juan County Detention Center 

**Tony Atkinson**  
Chairman

**Jim Henderson**  
Chairman Pro Tem

**Scott Eckstein**  
Member

**Margaret McDaniel**  
Member

**GloJean Todacheene**  
Member



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**Mr. Kim J. Carpenter**  
County Executive Officer

November 10, 2011

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 15<sup>th</sup> each year for the fiscal year ending June 30<sup>th</sup>. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2011.

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, 2011, 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, 2011 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 5,535 square miles and a 2010 population according to the U.S. Census Bureau of 130,044. The population has grown 8.89% since the 2002 population which was 119,430. The land ownership is distributed as follows: Private ownership 6.5%, Federal Government 25.0%, Navajo and Ute Mountain Reservations 65.0%, and State Government 3.5%.

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, 2011 was 6.3125%. 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, 260 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 1<sup>st</sup> and a final approved budget by July 30<sup>th</sup> 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



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 monitored gross receipts tax throughout the decline in FY10 and budgeted a 5.00% decrease in gross receipts tax revenue for FY11. The gross receipts tax revenue actually experienced a slight increase of 1.31% from FY10 to FY11 exceeding budget expectations. Despite the reduction 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 and an Olive Garden, which both opened in FY10. A local chain, Serious Texas Barbeque, opened in San Juan County in August, 2010.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 7.1% as of June, 2011. The unemployment rate increased from 6.6% in June, 2009 to 9.7% in June, 2010, and decreased significantly in June, 2011. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA was down 200 jobs or 0.4 percent, the second consecutive month of negative growth after five months of year-over-year increases." San Juan County's unemployment rate is slightly above the State of New Mexico rate of 6.8% and is noticeably lower than the national unemployment rate of 9.2% as of June 30, 2011.

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.

Local oil and gas extraction companies are beginning to explore the San Juan Basin's Mancos Shale deposits. Once thought unreachable, now due to new technologies, including horizontal drilling and hydraulic fracturing, these shale deposits are now within reach. According to Steve Dunn, Drilling and Production Manager for Merrion Oil and Gas, the company is in the middle of negotiations to start drilling in the San Juan Basin shale, the source rock for oil and gas.

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 \$1.1 million higher than budgeted. The excess revenue was transferred to the Capital Replacement Reserve Fund in early FY12, to pay for one time expenditures.

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.

The Navajo Nation is also planning the grand opening of their Northern Edge Navajo Casino for January, 2012. The casino is located in Upper Fruitland, on the Navajo Reservation, just barely over the reservation border outside the southwest corner of Farmington. The gaming facility will employ approximately 375 to 390 full time employees. The casino will hopefully have a positive impact on off-reservation surrounding communities within San Juan County. However, San Juan County currently has a lease agreement with SunRay Gaming located near McGee Park. According to the lease the County receives \$2 million per year or 15% of the net gaming revenue whichever is greater. It is unknown if the opening of the Northern Edge Navajo Casino will impact the County's receipts from SunRay Gaming.

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 Huerfano Sheriff Substation. This 2,400 square foot police sub-station is located



adjacent to the Dzilhnaodithle fire station. The facility will provide additional police coverage for San Juan County. Total funding was \$518,039 in County funds. Bridge #567 on CR 6100 was also completed in FY11. This project was for the replacement of bridge #567 serving the Kirtland area. The new bridge number is 9435. Total costs were \$1,424,587 in State funding. Bridge #9504 on CR 4450 was also replaced in FY11. Formerly known as bridge #8391, this bridge covers the Largo Canyon area. Total costs to construct Bridge #9504 were \$1,198,474. Construction was completed on the Family Crisis Center in FY11. 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, \$1,339 in County funding, and the Family Crisis Center also funded \$201,857. 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 \$9.1 million. Construction continues on the Kirtland Youth Facility, a 10,100 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 is ongoing for Bridge #8116 on CR 2900. This is the replacement of the current bridge between NM 516 and US Highway 550 serving the primary access routes between Aztec and the Cedar Hill area of San Juan County. Main funding sources consists of \$1,000,000 in ARRA funds and \$220,000 in Federal funding.

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 FY11, an additional \$1,715,000 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 was addressed in FY11. After the August, 2010 public hearing, additional Citizen Advisory meetings were held and included representatives from the following groups: Four Corners Drag Racing Association, Round Track Racers, Auto-Restorers Group, and the Junkyard/Auto Recycler Businesses. Ordinance #72 was approved in February, 2011 with amendments for fencing and licensing. Additional information regarding the land use management plan can be viewed at [www.sanjuancountyplanning.com](http://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 1/12<sup>th</sup> (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, 2011 was \$16,715,707 or 52.02% 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, 2011 was \$953,557 or 10.39% of the Road Fund's final expenditure budget, also exceeding the 1/12<sup>th</sup> reserve requirement. The County's overall General Fund unrestricted fund balance of \$21,089,625 at the end of the fiscal year is 38.06% 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 \$1.1 million over the original budgeted amount of \$6.1 million. The additional revenue was considered one-time revenue and was transferred to the Capital Replacement Reserve fund to be used for one time expenditures in the beginning of FY12. It is the County's policy that one time revenues are not to be used for reoccurring expenditures.

*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, 2010. 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 FY2011 Final Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents.

The San Juan County Sheriff's Office launched a new program called Volunteers in Partnership (V.I.P.) Program in FY11. The V.I.P. program will consist of a collective group of citizens within the County partnering with the Sheriff's Office. Volunteers will have the opportunity to learn more about law enforcement by contributing their time to administrative and support tasks at three different Sheriff Office locations and throughout the County. Citizens of San Juan County will benefit from the additional community services, and the Sheriff's Office will be able to provide this benefit without increasing costs to the budget. Various support roles have been created for the following units: Administrative & Clerical Assistance, Community Emergency Response Team (CERT), Chaplain Program, Court Watch, Explorers Program, Foreign Language Interpretation, Internship Program, Investigative Assistance, Neighborhood Watch Program, Public Relations Assistance, Reserve Deputy, Search & Rescue, Support Services/Community Outreach Assistance, Victim Services, and Volunteer Training Assistance. Volunteers can pick their specialized area of expertise from any of the above choices, and training will also be provided if necessary. Additional information and applications are available at [www.sjcsso.com/volunteer](http://www.sjcsso.com/volunteer).

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the 2010 Section Eight Management Assessment Program (SEMAP) Assessment for the ninth consecutive year. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following:

proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income. Out of 26 Housing Authorities across New Mexico, only six have received this award.

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,



Mr. Kim J. Carpenter, Ph.D.  
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, 2010

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.



*Linda C. Dandson*

President

*Jeffrey R. Emer*

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, 2011

County Commission Elected Officials

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

Elected Officials

County Assessor	Clyde Ward
County Clerk	Debbie Holmes
County Treasurer	Rocky Wasson
Probate Judge	Larry Thrower
Sheriff	Ken Christesen

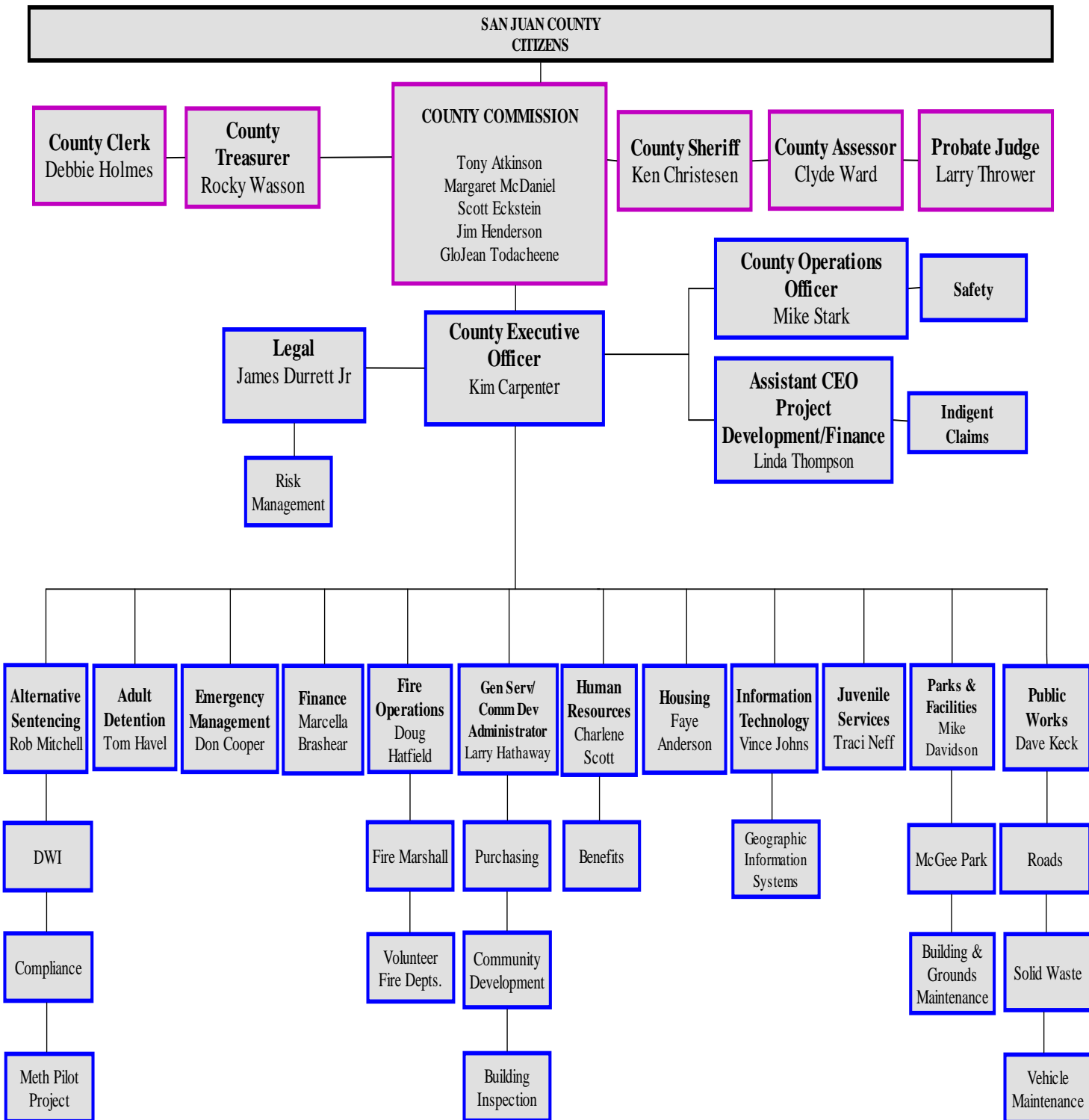
County Executive Office

County Executive Officer	Dr. Kim Carpenter
County Operations Officer	Mike Stark
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
County Attorney	Jim Durrett
Emergency Management	Don Cooper
Executive Housing Director	Faye Anderson
Fire Chief	Doug Hatfield
General Services/Community Development Administrator	Larry Hathaway
Juvenile Services Administrator	Traci Neff
Parks & Facilities Administrator	Michael Davidson
Public Works Administrator	Dave Keck





## Report of Independent Auditors

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 funds 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, 2011, 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, 2011, 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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, 2011, and the respective changes in financial

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

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 financial position of each nonmajor governmental fund and discretely presented component unit of the County, as of June 30, 2011, 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 28, 2011 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 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.



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

The additional schedules listed as other supplementary information in the table of contents are presented for the purposes of additional analysis 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 28, 2011

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

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, 2011. 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 1-9 of this report.

**Financial Highlights**

- The assets of San Juan County exceeded its liabilities at the close of the most recent fiscal year by \$240,094,210 (*net assets*). Of this amount \$29,318,842 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net assets increased by \$1,358,553 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 \$81,411,920, decreasing \$8,319,415 from the prior year. Approximately 37.62% of this total fund balance amount, \$30,627,659, is available for spending at the government's discretion (*unrestricted fund balance*).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$21,089,625, or 37.68% 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.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

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*

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

*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 Corrections Fund, the Intergovernmental Grants fund, and the GRT Revenue Bond Series 2008 fund, all of which are considered to be major funds. In FY11 the County implemented GASB 54. Governmental fund balances are now classified as *nonspendable, restricted, committed, assigned, and unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the other 30 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 42 of this report.

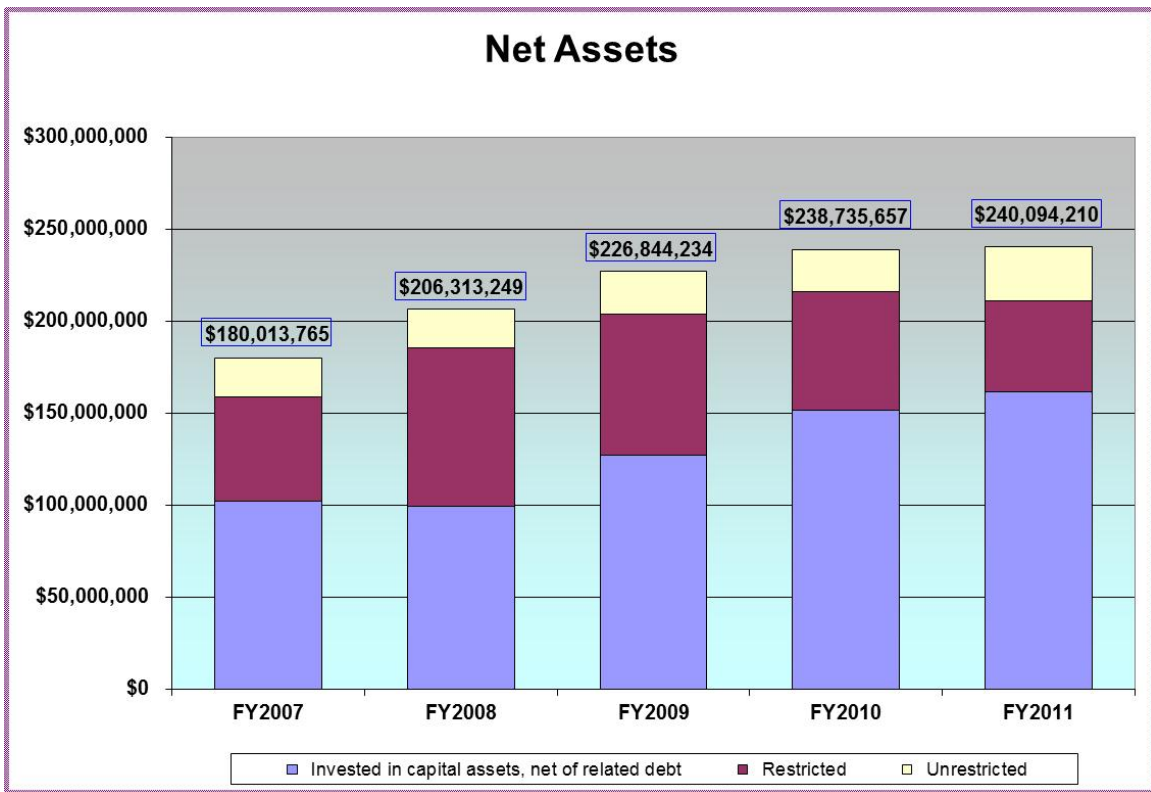
**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

*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 43-75 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 \$240,094,210 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 FY11, sixty-seven percent of San Juan County’s net assets reflect its investment in capital assets (e.g. land, buildings, machinery, equipment, infrastructure), less any related

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

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 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 2011	FY 2010
Current and other assets	\$ 87,131,484	\$ 98,572,604
Capital assets	223,637,786	221,474,141
Total assets	<u>\$ 310,769,270</u>	<u>\$ 320,046,745</u>
Long-term liabilities outstanding	\$ 66,356,775	\$ 74,008,580
Other liabilities	4,318,285	7,302,508
Total liabilities	<u>\$ 70,675,060</u>	<u>\$ 81,311,088</u>
Net assets		
Invested in capital assets, net of related debt	\$ 161,240,728	\$ 151,354,543
Restricted	49,534,640	64,651,646
Unrestricted	29,318,842	22,729,468
Total net assets	<u>\$ 240,094,210</u>	<u>\$ 238,735,657</u>

An additional portion of San Juan County's net assets, \$49,534,640, represents resources that are subject to external restrictions on how they may be used (*restricted net assets*). The remaining balance of *unrestricted net assets*, \$29,318,842 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 \$1,358,553 a 0.57% increase from the prior fiscal year.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

*Governmental activities.* The following table provides a summary of the County's operations for the year ended June 30, 2011.

San Juan County's Changes in Net Assets

	Governmental Activities	
	FY 2011	FY 2010
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 14,759,321	\$ 15,052,603
Operating grants & Contributions	16,703,739	15,847,170
Capital grants & Contributions	6,128,672	15,958,904
General Revenues		
Property taxes	22,437,794	21,800,443
Gross Receipts taxes	34,451,419	33,217,840
Gas/Motor Veh. Taxes	1,756,470	1,707,702
Oil & Gas taxes	8,937,100	10,480,170
Payment in Lieu of taxes	2,070,333	2,054,090
Other taxes	1,655,951	1,389,624
Investment earnings	797,644	932,788
Other	906,754	574,988
Total revenues	<u>110,605,197</u>	<u>119,016,322</u>
<u>Expenses</u>		
General government	16,098,952	20,727,485
Public safety	48,168,541	44,929,414
Public works	8,153,552	7,655,029
Health and welfare	21,941,072	18,442,636
Culture and recreation	5,929,125	5,170,712
Environmental	6,038,756	7,015,661
Interest on long-term debt	2,916,646	3,183,962
Total expenses	<u>109,246,644</u>	<u>107,124,899</u>
Change in net assets	<u>1,358,553</u>	<u>11,891,423</u>
Net assets Beginning	<u>238,735,657</u>	<u>226,844,234</u>
Net assets Ending	<u>\$ 240,094,210</u>	<u>\$ 238,735,657</u>

Governmental activities increased San Juan County's net assets by \$1,358,553. Key elements of this increase are as follows:

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

- Property Tax Revenue increased by \$637,351 (2.92%), resulting from new property valuations completed in September 2009 and the corresponding property taxes imposed. Construction remained strong from tax year 2009 (FY10) to tax year 2010 (FY11). Net taxable values for residential property increased by 4.24% and non-residential property net taxable values increased by 5.56%. The implemented mil rate remained at 8.5 mils.
- Revenue from oil and gas taxes decreased by \$1.5 million from the prior year. However, San Juan County anticipated the decrease in oil and gas revenues and budgeted conservatively for FY11. The oil and gas revenue did come in \$1.1 million greater than budgeted. The excess revenue was transferred to the Capital Replacement Reserve Fund in the beginning of FY12 to be used for future one-time expenditures.
- Gross Receipts Tax revenue increased by \$1.2 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 increase in FY11 may be a good indication of a slow recovery in the San Juan County area through increased sales and spending. However, the County still recognized the need to budget gross receipts tax revenue conservatively at an estimated 5% decrease from the prior year's actual receipts. The actual gross receipts tax came in at a 1.31% increase, exceeding the estimated 5% 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 full funding brought in approximately \$800,000 in additional PILT revenue in FY11. If the federal government does not approve an extension of the full funding the County will need to address the potential \$800,000 decrease in funding for the FY13 budget.
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment to the County increased from 2.5% to 3.0%, increasing the franchise tax revenue by \$289,606.
- The significant decrease in Capital Grants and Contributions is due in part to two large contributions from FY10, the County's acquisition of the Riverview Golf Course from Central Consolidated School District No. 22 valued at \$2.9 million, a Culture and Recreation contribution, and the County's acquisition of the Haul Road and Overpass from BHP valued at \$4.9 million, a Public Works contribution. Capital Grants and Contributions for FY11 includes \$65,148 donation for the SunRay expansion project, a Culture and Recreation project, and it also includes \$30,918 for the donation of the Bloomfield Health Office Land from San Juan Regional Medical Center Inc., a Health and Welfare project, as well as a \$16,857 donation from the Family Crisis Center for construction of their new shelter, a Health and Welfare project. Halvorson House Inc. donated a parcel of land valued at \$54,000 for the Halvorson House building, a Public Safety project.



**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

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 FY11 budget even through stressed economic times.

A combination of the economic recession, decrease in oil and gas revenues, and the decrease in capital grants & contributions drove revenues down in FY11 as compared to FY10 by 7.07%, whereas the expenses only were increased by 1.98% from the prior fiscal year. The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The FY11 wages included a 2% wage adjustment to help offset the increase in health care premiums for employees; however, there were no cost of living adjustments or step evaluations in FY11. In FY11, the County incurred additional expenditures from 27 pay periods versus the normal 26 in a given fiscal year. This happens once every eight years due to pay date timing. The 27<sup>th</sup> pay period was funded with \$1.8 million in reserve funds. The FY11 expenditures also included an additional 2 new positions from the prior fiscal year for employees of the Criminal Justice Training Authority (CJTA). The County became the fiscal agent for the CJTA in January, 2011. The CJTA positions, as well as the increase in pay periods resulted in an increase in expenditures for Public Safety, one of San Juan County's largest employee pools which consists of the Sheriff's Department, Corrections, Juvenile Services, Fire, and DWI employees. These changes, along with an increase in contractual costs for the ambulance resulted in increased expenditures for public safety of \$3.2 million. Overall, San Juan County staffing decreased by two positions in FY11 as a result of department reorganizations in Central Purchasing and Information Technology, both General Fund departments. The County implemented a hiring freeze in FY10. A total of 16 positions from various County departments were frozen at the end of the fiscal year. Expenses for environmental activities decreased by \$1.0 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 in FY10. In FY11 only \$2.0 million was paid for the Animal-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 62-63 of this report. A 10% increase in medical premiums was implemented in FY11 due to the rising medical costs. The increase in medical premiums resulted in additional expenditures for San Juan County of approximately \$756,000. In FY11, New Mexico Retiree Health Care Authority also increased their required contributions and implemented an enhanced program for police and fire employees. This change resulted in increased costs to San Juan County of approximately \$142,000. Additional information on New Mexico Retiree Health Care may be found in note 12 on pages 71-73.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

**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, *unrestricted fund balance* (consisting of *committed*, *assigned*, and *unassigned* balances) 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 \$81,411,920 a decrease of \$8,319,415 in comparison with the prior fiscal year's fund balance. Approximately 37.62 percent of this total amount, or \$30,627,659 constitutes *unrestricted fund balance* (consisting of \$4,976,387 *committed*, \$16,240,852 *assigned*, and \$9,410,420 *unassigned*) which is available for spending at the government's discretion. \$1,081,525 is classified as *nonspendable* and includes inventories and prepaid insurance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for the following purposes: to pay debt service (\$6,437,551), public safety (\$14,812,872), healthcare expenditures (\$11,134,232), GRT Bond Series 2008 (\$12,989,818), grant funding (\$1,955,446), GRT reserve (\$1,319,343), and other purposes (\$1,053,474). A detailed listing of governmental fund balances by classification in accordance with GASB 54 can be found in Note 1 – Summary of Significant Accounting Policies.

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 Department remodel, the District Attorney Facility and the Hospital Renovation project. There were also two large road projects funded by State and Federal grants, decreasing the fund balance for the Road Construction fund. The decreased fund balance in the Water Reserve fund was due to the \$2.0 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, *unrestricted* fund balance of the General Fund was \$21,089,625, while total fund balance reached \$24,195,274. As a measure of the General Fund's liquidity, it may be useful to compare both *unrestricted* fund balance and total fund balance to total fund expenditures. *Unrestricted* fund balance represents 37.68 percent of total General Fund expenditures, while total fund balance represents 43.23 percent of that same amount.

The fund balance of San Juan County's General Fund decreased by \$695,257 or 2.79 percent during the current fiscal year. Revenues came in higher throughout FY11,

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

specifically for property taxes and gross receipts taxes. Actual oil and gas tax receipts were \$118,931 higher than receipts collect in FY10, and total oil and gas tax revenues came in \$1.1 million higher than anticipated. This amount was transferred to the Capital Replacement Reserve Fund in FY12 as one-time revenues to be used for one-time expenditures instead of ongoing operations. Gross receipts taxes came in at 1.31% over the prior year's receipts. This was better than the budgeted or anticipated 5% decline. The FY11 fund balance also reflects an increase in the franchise tax rate per the agreement with the City of Farmington from 2.5% to 3.0%. The federal government also fully funded the PILT revenue. Property tax revenue also increased due to the increase in net assessed values from the prior valuation year. The fund balance of the General Fund decreased in FY11, due to the increased expenditures from the 10% increase in health insurance premiums, rising health care costs, increase in NM Retiree Health Care contributions, as well as the 27<sup>th</sup> pay period.

**Major funds.** Other key governmental-type funds (major funds), other than the General Fund, include the Corrections Fund, the Intergovernmental Grants, and the GRT Revenue Bond Series 2008. The Corrections Fund accounts for all the expenditures related to the adult detention facility. The three neighboring cities pay a per-diem rate for all of their prisoners which the County houses. The County annually updates this per-diem rate. Prisoner care revenues generated from each of the cities has decreased in FY11, due to the budgetary constraints on the cities operating budgets. Judges are sentencing fewer inmates for incarceration and are utilizing more ankle bracelet devises. This results in a decrease of revenues for the County, however, operating costs continue to rise. The expenditures have increased again due to personnel costs incurred throughout the fiscal year with the impact of a 27<sup>th</sup> pay period and the increase of one detention officer position added in the fiscal year. 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 Flora Vista Wastewater Project, the Kirtland Sewer System project, Kirtland Youth Facility, and the Bridge 8116 CR 2900 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. 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 District Attorney's Office, and the renovation of the old Sheriff's facility. The GRT Revenue Bond Series 2008 had a decreased fund balance of \$2,538,027 or 16.35 percent. Expenditures for capital outlay were incurred for FY11 with the continuation of the building projects mentioned above using bond proceeds from the previously issued bonds.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

**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 \$209,925 higher than the original estimates and the expenditure budget was \$148,767 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The General Fund's refund revenue estimate was increased by \$167,095 largely due from the wildland fire reimbursements from the State of New Mexico. The General Fund's miscellaneous revenue line item was increased by \$11,000 for fire donations. Budget adjustments are approved to increase volunteer firefighters' expenditure line item based on these State reimbursements and donations in order to pay nominal fees to volunteers.
- Revenues also increased in the General Fund due to insurance recoveries received in the amount of \$31,830 for damages to Parks and Facilities equipment. A budget adjustment for \$10,000 was also approved to increase the Parks' maintenance of grounds and roadways line based on this reimbursement.
- Expenditures increased by \$4,076 due to an increase in the amount owed to the City of Farmington for the Red Apple Transit.
- General Fund expenditures were increased by \$4,045 to cover prior year expenditures and maintenance and repairs of vehicles for the Blanco and Lower Valley Senior Centers.
- General Fund expenditures were increased by \$178,095 based on refunds received by the San Juan County Fire Department to be used for nominal fees for volunteer firefighters during the fiscal year.
- General Fund expenditures were increased by a total of \$63,871 to unfreeze a position in Parks and Facilities. An increase of \$20,000 for wages and benefits in the IT Department was also necessary due to retirements, reclasses, and turnover.
- An additional \$11,878 was reduced from General Fund operating expenditures to cover capital needs throughout FY11.
- The General Fund increased expenditures by \$10,000 to cover additional banking fees as a result of increased credit card usage.
- Additional grant funding received reduced General Fund expenditures by \$129,650.

However, during the year revenues exceeded budgetary estimates by approximately \$1,974,179 and expenditures were less than budgetary estimates by approximately \$5.7 million. Some of the major reasons the expenditures were less than budgeted were as follows: professional services under spent by \$114,659 due to ongoing projects, utility fees under budget by \$126,799, \$242,793 law enforcement wages and benefits not spent due to understaffing, \$47,233 law enforcement reduction in prisoner transports, \$48,829 reduced in maintenance costs, and \$103,201 was decreased in law enforcement supplies. A total of \$234,559 firefighter funds not spent are carried over to compensate volunteer firefighters for training and attending emergency calls, \$1,489,919 under spent due to

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

road projects in process and \$56,874 was reduced from maintenance expenditures. Anticipated election costs were less by \$229,533, the county indigent claims were less than anticipated by \$625,396 due to indigent claims coming in under budget. Insurance premiums came in under budget by \$426,809.

**Capital Asset and Debt Administration**

*Capital assets.* San Juan County's investment in capital assets for its governmental activities as of June 30, 2011 amounts to \$223,637,786 (net of accumulated depreciation) as compared to \$221,474,141 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 land for both the Halvorson House and Bloomfield Health Office. The Halvorson House land is valued at \$54,000 and the Bloomfield Health Office land is valued at \$30,918. These items are considered donations. The assets are booked to San Juan County, but there are no related expenditures.
- The County also recorded \$65,148 of capital assets for Jockey Quarters built by SunRay Park and Casino as part of their expansion project, at no cost to San Juan County.
- Construction was completed on Bridge 567 Road 6100. The total construction costs were \$1,424,587.
- Construction was completed on the Family Crisis Center Building. The total construction costs were \$2,123,956. Of this amount, \$201,857 was donated by the Family Crisis Center to cover construction costs.
- Construction was completed on the 10 Mile Bridge 8391. The total construction costs were \$1,198,474.
- Construction was completed on the Huerfano Sheriff Substation. The total construction costs were \$518,039.
- Construction continued on the Kirtland Sewer System; construction-in-progress as of the close of the fiscal year was \$4,418,103.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$721,538.
- Construction continued on Chaco Canyon Road; construction-in-progress as of the close of the fiscal year was \$343,667.
- Construction continued on the Kirtland Youth Facility Building; construction-in-progress as of the close of the fiscal year was \$1,599,384.
- Construction continued on Bridge 8116 County Road 2900; construction-in-progress as of the close of the fiscal year was \$1,457,344.
- Construction continued on the District Court Addition; construction-in-progress as of the close of the fiscal year was \$7,415,421.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

- Construction continued on the CR 350 Intersection; construction-in-progress as of the close of the fiscal year was \$187,329.
- Construction continued on the Flora Vista Wastewater Project; construction-in-progress as of the close of the fiscal year was \$640,528.
- Construction continued on the new District Attorney’s Office; construction-in-progress as of the close of the fiscal year was \$167,097.
- Construction continued on the Sheriff’s Department Addition; construction-in-progress as of the close of the fiscal year was \$293,992.
- Construction continued on the San Juan Regional Medical Center Obstetrics Floor renovation; construction-in-progress as of the close of the fiscal year was \$420,514.

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

	<u>Governmental Activities</u>	
	<u>FY2011</u>	<u>FY2010</u>
Land	\$ 8,074,549	\$ 8,002,267
Buildings and improvements	109,414,551	111,229,815
Machinery and equipment	15,807,826	17,878,756
Infrastructure	71,335,969	70,134,698
Construction in progress	19,004,891	14,228,605
Total	<u>\$ 223,637,786</u>	<u>\$ 221,474,141</u>

Additional information on San Juan County’s capital assets can be found on note 1 on page 49 and note 6 on pages 57-58.

**Long-term debt.** At the end of the current fiscal year, San Juan County had total bonded debt outstanding of \$61,290,000. All of the County’s debt is secured by specified revenue sources (i.e., revenue bonds). Of this amount, \$51,020,000 is secured by gross receipts taxes, and \$10,270,000 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 FY11, an additional \$1,715,000 in principal was redeemed through the Mandatory Redemption Fund.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

San Juan County's Outstanding Debt  
Revenue Bonds

	Governmental Activities	
	FY2011	FY2010
GRT Revenue Bonds:	\$ 51,020,000	\$ 58,005,000
Gasoline Tax / Motor Vehicle Fee Revenue Bonds:	10,270,000	10,910,000
Total Revenue Bonds	<u>\$ 61,290,000</u>	<u>\$ 68,915,000</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.

**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 \$3,989,615,349. Thus, San Juan County's legal debt limit is \$159,584,614. 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 59 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 7.1%. This is a significant decrease compared to 9.7% at the end of the prior fiscal year. It stands higher than the State rate and lower than the nationwide rate. The State of New Mexico's unemployment rate at the close of the current fiscal year was 6.8%, while the rate nationwide was 9.2%.
- 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 continued to slowly recover from earlier devastating losses as large as 3,200 jobs.
- 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, 2011 remained at 6.3125%. Gross receipts tax revenue was conservatively budgeted with a projected 2% decline over the FY11 actual receipts.
- Oil and gas revenues were also budgeted at an estimated 7.08% decrease from the prior year's budget.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

- The FY12 budget includes a hiring freeze of 16 full-time positions for a total savings of \$990,609, and four intern positions for a total savings of \$49,061. Two intern positions were also deleted, totaling \$24,530.
- There were no cost of living increases and no step increases included in the FY12 budget, and the County will not participate in a vacation buyback in FY12.
- The FY12 budget includes a two tiered insurance plan. A third tier previously implemented in FY11, was eliminated in FY12 due to lack of employee participation. Employees may elect which of the remaining two plans they choose to participate in, either a \$500 or \$250 deductible plan. Premium increases of 12% were necessary in FY12 due to rising health care costs.
- The FY12 budget also includes the implementation of transfer station waste disposal fees effective July 11, 2011. The estimated revenue to the Solid Waste fund in FY12 is \$706,000. The County will also no longer pay the waste disposal charges at the landfill for citizens with polycarts. This is estimated to save the County \$132,404 in FY12 expenditures.

All of these factors were considered in preparing San Juan County's operating budget for the 2012 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.





**San Juan County Administration Building**



SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF NET ASSETS  
June 30, 2011

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
<b>ASSETS</b>			
Cash and investments	\$ 74,873,363	\$ 7,124,005	\$ 200,168
Receivables, net of allowance for uncollectables	10,409,393	23,503	606
Inventories	298,372	-	-
Prepaid expenses	835,246	50,755	533
Deferred charges	715,110	-	-
Capital assets, not depreciated	65,009,720	-	-
Capital assets, net of accumulated depreciation	158,628,066	1,498,884	21,408
<b>Total assets</b>	<u>310,769,270</u>	<u>8,697,147</u>	<u>222,715</u>
<b>LIABILITIES</b>			
Accounts payable	3,132,338	72,171	18,927
Accrued payroll	621,025	40,415	5,848
Accrued claims	396,826	-	-
Accrued interest	168,096	-	-
Long-term liabilities, due in one year	9,120,213	161,111	31,581
Long-term liabilities, due in more than one year	57,236,562	7,555	42,931
<b>Total liabilities</b>	<u>70,675,060</u>	<u>281,252</u>	<u>99,287</u>
Commitments and Contingencies			
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	161,240,728	1,498,884	21,408
Restricted for			
Debt service	6,269,455	-	-
Special projects	28,917,398	6,866,256	101,487
Capital Outlay	14,347,787	-	-
Unrestricted	29,318,842	50,755	533
<b>Total net assets</b>	<u>\$ 240,094,210</u>	<u>\$ 8,415,895</u>	<u>\$ 123,428</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF ACTIVITIES  
Fiscal Year Ended June 30, 2011

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
<b>Primary government</b>							
Governmental activities							
General government	\$ 16,098,952	859,637	-	-	(15,239,315)		
Public safety	48,168,541	1,226,359	8,130,629	1,052,047	(37,759,506)		
Public works	8,153,552	170,903	914,559	1,081,829	(5,986,261)		
Health and welfare	21,941,072	8,281,350	6,923,492	3,162,380	(3,573,850)		
Culture and recreation	5,929,125	4,145,942	189,898	832,416	(760,869)		
Environmental	6,038,756	75,130	545,161	-	(5,418,465)		
Interest on long-term debt	2,916,646	-	-	-	(2,916,646)		
<b>Total governmental activities</b>	<b>109,246,644</b>	<b>14,759,321</b>	<b>16,703,739</b>	<b>6,128,672</b>	<b>(71,654,912)</b>		
<b>Component Units</b>							
Communications Authority							
Public safety	4,290,191	-	3,920,047	-	(370,144)		
San Juan Water Commission							
Environmental	3,164,600	-	2,627,340	-			(537,260)
<b>Total component units</b>	<b>7,454,791</b>	<b>-</b>	<b>6,547,387</b>	<b>-</b>	<b>(370,144)</b>		<b>(537,260)</b>
<b>General Revenues</b>							
Property taxes				22,437,794	-		-
Gross receipts taxes				34,451,419	-		-
Gas/Motor Veh. Taxes				1,756,470	-		-
Franchise taxes				1,654,368	-		-
Oil & Gas taxes				8,937,100	-		-
Cigarette taxes				1,583	-		-
Payments in lieu of taxes				2,070,333	-		-
Unrestricted investment earnings				797,644	97,057		3,039
Miscellaneous revenues				906,754	7,416		653,510
<b>Total general revenues</b>				<b>73,013,465</b>	<b>104,473</b>		<b>656,549</b>
<b>Change in net assets</b>				<b>1,358,553</b>	<b>(265,671)</b>		<b>119,289</b>
Net assets, beginning				238,735,657	8,681,566		4,139
<b>Net assets, ending</b>				<b>\$ 240,094,210</b>	<b>\$ 8,415,895</b>		<b>\$ 123,428</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	General	Corrections Fund	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
<b>ASSETS</b>						
Pooled cash and investments	\$ 21,752,319	29,662	-	13,268,152	39,823,230	74,873,363
Receivables						
Taxes	2,108,006	799,262	-	-	4,749,711	7,656,979
Intergovernmental	958,489	376,715	661,750	-	442,845	2,439,799
Interest	147,765	-	-	-	-	147,765
Other	149,725	4,678	-	-	10,447	164,850
Due from other funds	608,894	-	-	-	-	608,894
Inventories	213,581	-	-	-	84,791	298,372
Prepaid expenditures	783,153	-	-	-	52,093	835,246
<b>Total assets</b>	<b>\$ 26,721,932</b>	<b>1,210,317</b>	<b>661,750</b>	<b>13,268,152</b>	<b>45,163,117</b>	<b>87,025,268</b>
<b>LIABILITIES</b>						
Due to other funds	\$ -	-	608,894	-	-	608,894
Accounts payable	970,987	197,958	506,439	278,334	1,178,620	3,132,338
Accrued payroll	386,072	120,601	-	-	114,352	621,025
Accrued claims	396,826	-	-	-	-	396,826
Deferred revenue	772,773	-	-	-	81,492	854,265
<b>Total liabilities</b>	<b>2,526,658</b>	<b>318,559</b>	<b>1,115,333</b>	<b>278,334</b>	<b>1,374,464</b>	<b>5,613,348</b>
<b>FUND BALANCES</b>						
Nonspendable	996,734	-	-	-	84,791	1,081,525
Restricted	2,108,915	-	-	12,989,818	34,604,003	49,702,736
Committed	-	891,758	-	-	4,084,629	4,976,387
Assigned	11,225,622	-	-	-	5,015,230	16,240,852
Unassigned (deficit)	9,864,003	-	(453,583)	-	-	9,410,420
<b>Total fund balances</b>	<b>24,195,274</b>	<b>891,758</b>	<b>(453,583)</b>	<b>12,989,818</b>	<b>43,788,653</b>	<b>81,411,920</b>
<b>Total liabilities and     fund balances</b>	<b>\$ 26,721,932</b>	<b>1,210,317</b>	<b>661,750</b>	<b>13,268,152</b>	<b>45,163,117</b>	<b>87,025,268</b>

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, 2011**

	Governmental Activities
<b>Total Fund Balance Governmental Funds</b>	\$ 81,411,920
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.	854,265
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	223,637,786
Accrued Interest Payable	(168,096)
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 (\$66,356,775) and other deferred charges \$715,110. The net affect of long-term debt is broken down as follows:	
Net affect of bonds payable	(62,569,308)
Net affect of compensated absences	(3,787,467)
Subtotal	(66,356,775)
Other deferred charges (bond issuance costs)	715,110
	(65,641,665)
<b>Net assets governmental activities</b>	<u>\$ 240,094,210</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, 2011**

	General	Corrections Fund	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
<b>Revenues</b>						
Taxes	\$ 32,285,757	4,532,825	-	-	32,531,022	69,349,604
Intergovernmental	9,304,528	1,705,038	5,977,597	268,000	7,480,658	24,735,821
Interest and investment income	223,382	5,357	-	46,167	522,738	797,644
Fees	12,810,161	822,932	-	-	1,126,228	14,759,321
Sale of assets	152,654	-	-	-	2,071	154,725
Miscellaneous	634,822	15,604	16,857	-	256,328	923,611
<b>Total revenues</b>	<b>55,411,304</b>	<b>7,081,756</b>	<b>5,994,454</b>	<b>314,167</b>	<b>41,919,045</b>	<b>110,720,726</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	12,610,088	-	2,580,151	-	75,388	15,265,627
Public safety	14,125,995	12,187,896	-	237,936	17,586,421	44,138,248
Public works	6,180,379	-	-	-	-	6,180,379
Health and welfare	18,356,556	-	-	-	1,287,919	19,644,475
Culture and recreation	3,703,234	-	-	-	1,065,280	4,768,514
Environmental	-	-	-	-	6,038,756	6,038,756
Capital outlay	997,392	18,485	3,391,418	3,924,258	4,114,003	12,445,556
Bond issuance cost	-	-	-	-	-	-
Debt service	-	-	-	-	7,625,000	7,625,000
Interest expense	-	-	-	-	2,933,586	2,933,586
<b>Total expenditures</b>	<b>55,973,644</b>	<b>12,206,381</b>	<b>5,971,569</b>	<b>4,162,194</b>	<b>40,726,353</b>	<b>119,040,141</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	(562,340)	(5,124,625)	22,885	(3,848,027)	1,192,692	(8,319,415)
<b>Other Financing Sources (Uses)</b>						
Bonds issued	-	-	-	-	-	-
Bonds discount	-	-	-	-	-	-
Transfers, in	14,416,968	5,331,762	322,555	1,310,000	6,538,301	27,919,586
Transfers, out	(14,549,885)	-	(7,908)	-	(13,361,793)	(27,919,586)
Payment - refunded bond escrow	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(132,917)</b>	<b>5,331,762</b>	<b>314,647</b>	<b>1,310,000</b>	<b>(6,823,492)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(695,257)</b>	<b>207,137</b>	<b>337,532</b>	<b>(2,538,027)</b>	<b>(5,630,800)</b>	<b>(8,319,415)</b>
Fund balances beginning of year	24,890,531	684,621	(791,115)	15,527,845	49,419,453	89,731,335
<b>Fund balances end of year</b>	<b>\$ 24,195,274</b>	<b>891,758</b>	<b>(453,583)</b>	<b>12,989,818</b>	<b>43,788,653</b>	<b>81,411,920</b>

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, 2011**

	<u>Primary Government</u>
	<u>Governmental</u> <u>Activities</u>
Net changes in fund balances total governmental fund	\$ (8,319,415)
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 (\$13,084,772) exceed depreciation (\$10,862,003) and net loss on assets disposed of (\$59,124) in the current period. (The capital outlays include \$166,923 in donated assets.)	2,163,645
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 beginning of the year (\$965,135) exceeds deferred revenue from the end of the year (\$854,265).	(110,870)
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	7,625,000
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	(23,534)
Change in compensated absences	(84,935)
Change in claims and judgements	14,200
Change in capital leases	53,988
Subtotal	<u>7,651,805</u>
Bond issuance costs	-
Change in accrued interest	21,062
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	<u>(21,368)</u>
	<u>7,625,193</u>
<b>Change in net assets governmental activities</b>	<u><u>\$ 1,358,553</u></u>

*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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 30,258,294	30,258,294	32,022,966	1,764,672
Intergovernmental	10,429,139	9,530,679	9,130,631	(400,048)
Investment earnings	310,500	310,500	294,929	(15,571)
Fees	12,605,859	12,805,859	13,173,271	367,412
Sale of Assets	50,000	50,000	152,654	102,654
Miscellaneous	107,000	326,740	481,800	155,060
<b>Total revenues</b>	<b>53,760,792</b>	<b>53,282,072</b>	<b>55,256,251</b>	<b>1,974,179</b>
Prior year cash appropriated	10,971,248			
<b>Total budgeted revenues</b>	<b>64,732,040</b>			
Expenditures				
General Government				
County Commission	303,906	304,114	276,123	27,991
Administration	1,160,442	1,160,442	1,072,588	87,854
General Government	2,150,821	2,150,821	1,668,723	482,098
Information Technology	1,032,519	1,052,519	999,451	53,068
Geographic Information Systems	553,610	552,942	445,815	107,127
Finance	1,162,125	1,162,125	1,034,873	127,252
County Clerk	562,479	562,479	500,770	61,709
Bureau of Elections	693,299	693,299	463,766	229,533
Property Assessments	1,291,409	1,282,909	1,249,937	32,972
Treasurer	614,687	624,687	615,689	8,998
Probate Judge	51,640	51,640	45,045	6,595
County Attorney	678,939	678,939	579,223	99,716
Human Resources	759,585	759,585	728,734	30,851
Central Purchasing	684,701	681,991	595,787	86,204
<b>Total general government</b>	<b>11,700,162</b>	<b>11,718,492</b>	<b>10,276,524</b>	<b>1,441,968</b>
Public Safety				
Fire Prevention	1,012,737	1,190,832	853,062	337,770
Law Enforcement	12,860,062	12,707,841	12,170,105	537,736
Community Development	545,829	570,156	491,846	78,310
Building Inspection	450,787	450,787	393,029	57,758
Emergency Management	471,450	469,694	452,400	17,294
Safety	139,333	139,333	134,895	4,438
Communications Authority - Transfer to	-	-	-	-
<b>Total public safety</b>	<b>15,480,198</b>	<b>15,528,643</b>	<b>14,495,337</b>	<b>1,033,306</b>
Health and Welfare	815,224	823,345	731,440	91,905
Culture and Recreation	3,987,090	4,060,961	3,831,302	229,659
Appraisals	615,783	615,783	555,188	60,595
County Indigent Fund	11,393,021	9,840,043	9,182,331	657,712
Road Fund	9,164,300	9,175,543	7,518,580	1,656,963
Risk Management	2,447,747	2,447,747	2,013,145	434,602
Major Medical Fund	8,407,313	8,607,313	8,505,298	102,015
<b>Total expenditures</b>	<b>64,010,838</b>	<b>62,817,870</b>	<b>57,109,145</b>	<b>5,708,725</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>721,202</b>	<b>(9,535,798)</b>	<b>(1,852,894)</b>	<b>7,682,904</b>
<b>Other financing sources (uses)</b>				
Transfers in	17,573,132	17,583,678	14,416,968	(3,166,710)
Transfers out	(18,294,334)	(18,452,523)	(14,549,885)	3,902,638
<b>Total other financing sources (uses)</b>	<b>(721,202)</b>	<b>(868,845)</b>	<b>(132,917)</b>	<b>735,928</b>
Net change in fund balances	-	(10,404,643)	(1,985,811)	8,418,832
Fund balances - beginning	24,890,531	24,890,531	24,890,531	-
Fund balances - ending	\$ 24,890,531	14,485,888	22,904,720	8,418,832
Change in FMV investments			(23,971)	
Change in accounts receivable			1,063,677	
Change in prepaid expenses			21,327	
Change in accounts payable			98,386	
Change in accrued liabilities			1,015,785	
Change in deferred revenue			(884,650)	
GAAP fund balance			\$ 24,195,274	

See Notes to Financial Statements.



**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CORRECTIONS FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,177,462	4,177,462	4,470,257	292,795
Intergovernmental	1,920,000	2,012,253	1,664,824	(347,429)
Investment income	10,000	10,000	5,357	(4,643)
Fees	835,100	835,100	827,674	(7,426)
Miscellaneous	2,000	2,000	14,651	12,651
<b>Total revenues</b>	<u>6,944,562</u>	<u>7,036,815</u>	<u>6,982,763</u>	<u>(54,052)</u>
Prior year cash appropriated	(162,972)			
<b>Total budgeted revenues</b>	<u>6,781,590</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,871,800	8,871,800	8,755,726	116,074
Operating expenses	4,026,669	3,971,669	3,601,861	369,808
Capital outlay	47,552	101,981	18,485	83,496
<b>Total expenditures</b>	<u>12,946,021</u>	<u>12,945,450</u>	<u>12,376,072</u>	<u>569,378</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(6,164,431)</u>	<u>(5,908,635)</u>	<u>(5,393,309)</u>	<u>515,326</u>
Other Financing Sources (Uses)				
Transfers in	6,164,431	6,164,431	5,331,762	(832,669)
Net change in fund balance	-	255,796	(61,547)	(317,343)
Fund balance, beginning	684,621	684,621	684,621	-
<b>Fund balance, ending</b>	<u>\$ 684,621</u>	<u>940,417</u>	<u>623,074</u>	<u>(317,343)</u>
Change in accounts receivable			98,993	
Change in accounts payable			(129,172)	
Change in accrued liabilities			298,863	
GAAP fund balance			<u>\$ 891,758</u>	

*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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental				
State and federal grants	\$ 6,376,974	8,162,533	5,963,982	(2,198,551)
Investment income	-	-	-	-
Miscellaneous	-	16,857	16,857	-
<b>Total revenues</b>	<u>6,376,974</u>	<u>8,179,390</u>	<u>5,980,839</u>	<u>(2,198,551)</u>
Prior year cash appropriated	318,827			
<b>Total budgeted revenues</b>	<u>6,695,801</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	2,831,588	4,360,581	2,999,968	1,360,613
Capital outlay	4,143,846	4,453,921	3,579,026	874,895
<b>Total expenditures</b>	<u>6,975,434</u>	<u>8,814,502</u>	<u>6,578,994</u>	<u>2,235,508</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(279,633)</u>	<u>(635,112)</u>	<u>(598,155)</u>	<u>36,957</u>
Other Financing Sources (Uses)				
Transfers in	279,633	322,555	322,555	-
Transfers out	-	(7,909)	(7,908)	1
<b>Total other financing sources (uses)</b>	<u>279,633</u>	<u>314,646</u>	<u>314,647</u>	<u>1</u>
Net change in fund balances	-	(320,466)	(283,508)	36,958
Fund balance, beginning	<u>(791,115)</u>	<u>(791,115)</u>	<u>(791,115)</u>	-
<b>Fund balance, ending</b>	<u>\$ (791,115)</u>	<u>(1,111,581)</u>	<u>(1,074,623)</u>	<u>36,958</u>
Change in accounts receivable			13,615	
Change in accounts payable			<u>607,425</u>	
GAAP fund balance			<u>\$ (453,583)</u>	

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -**  
**AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2011**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Equity in pooled cash and investments - restricted	\$ 46,422
Property taxes receivable	<u>2,523,780</u>
<b>Total Assets</b>	<u><u>\$ 2,570,202</u></u>
 <b>LIABILITIES</b>	
Due to clerk refunds	\$ 933
Due to other taxing districts	<u>2,569,269</u>
<b>Total Liabilities</b>	<u><u>\$ 2,570,202</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**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 3/16<sup>th</sup> 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, 2011**

**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, 2011**

**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 used to account for and report all financial resources not accounted for and reported in another fund.

The *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).

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.

**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, 2011**

**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, 2011**

**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.

*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. Significant encumbrances, those greater than \$200,000, are disclosed in the Commitments and Contingencies note.

*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.

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.



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

*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 inventory balances are included in the nonspendable fund balance classification representing amounts that cannot be spent because they are not in spendable form.

*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. Reported prepaid items are classified as non-spendable fund balance representing amounts that cannot be spent because they are not in spendable form.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

*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.

*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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

*Fund Balance Reporting.* In accordance with GASB #54, the governmental fund financial statements may report five classifications of fund balance as follows:

1. Nonspendable – This classification represents amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid items, or (b) they are legally or contractually required to remain intact, i.e. for the principal of a permanent fund.
2. Restricted – This classification represents fund balances restricted to a specific purpose when constraints placed on the use of resources are either (a) external impositions by creditors, grantors, contributors, laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed – This classification is used to represent fund balances committed for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority, which is the San Juan County Board of County Commissioners. The formal action can be in the form of an ordinance, resolution, adopted policy, or contractual obligation. To remove a commitment, the San Juan County Board of County Commissioners must take the same type of action it employed to previously commit the funds. Commitments must occur prior to the end of the reporting period, but the amount may be determined in the subsequent period.
4. Assigned – This classification represents amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning resources remains only with the governing body, the San Juan County Board of County Commissioners. The County Commission has not delegated this authority to any other body or official.
5. Unassigned – This classification of fund balance is the residual classification for the General Fund consisting of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

*Classifying Fund Balance Amounts.* When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources. Any residual balances are classified using the default policy for unrestricted fund balance: committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

*Fund Balance for Subsequent Years Expenditures.* According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), San Juan County is required to reserve 3/12<sup>ths</sup> of the General Fund's (sub-fund) budgeted

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2011**

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

expenditures (\$8,032,860) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12<sup>th</sup> of the Road Fund budgeted expenditures be reserved (\$764,629). The County has incorporated this reserve requirement within its financial policies approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements.

*Fund Balances, Governmental Funds.* On the *Balance Sheets – Governmental Funds*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2011 were as follows:

	General	Corrections Fund	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
Fund Balance - San Juan County						
<b>Nonspendable</b>						
Prepaid insurance	\$ 783,153	\$ -	\$ -	\$ -	\$ -	783,153
Inventory	213,581	-	-	-	84,791	298,372
<b>Restricted</b>						
Grant funds	-	-	-	-	1,955,446	1,955,446
Debt Service	-	-	-	-	6,437,551	6,437,551
1% Appraisal fee	303,183	-	-	-	-	303,183
Healthcare	1,805,732	-	-	-	9,328,500	11,134,232
GRT Bond Series 2008	-	-	-	12,989,818	-	12,989,818
Gross Receipts Tax Reserve	-	-	-	-	1,319,343	1,319,343
Public Works	-	-	-	-	277,803	277,803
Public Safety						
Juvenile	-	-	-	-	933,141	933,141
Detention	-	-	-	-	78,398	78,398
Fire protection	-	-	-	-	4,631,397	4,631,397
Law enforcement	-	-	-	-	222,657	222,657
Gross Receipts Tax Comm/EMS	-	-	-	-	8,942,793	8,942,793
Emergency Medical Services	-	-	-	-	4,486	4,486
Environmental services	-	-	-	-	230,264	230,264
Clerks recording	-	-	-	-	200,891	200,891
Other purposes	-	-	-	-	41,333	41,333
<b>Committed</b>						
Corrections	-	891,758	-	-	-	891,758
Golf Course	-	-	-	-	86,631	86,631
Water Reserve	-	-	-	-	3,997,998	3,997,998
<b>Assigned</b>						
Subsequent years expenditures	8,797,489	-	-	-	-	8,797,489
Encumbrances	1,234,852	-	-	-	-	1,234,852
Risk Management	1,193,281	-	-	-	-	1,193,281
Capital replacement	-	-	-	-	4,231,542	4,231,542
Other purposes	-	-	-	-	783,688	783,688
<b>Unassigned</b>						
Unassigned balance	9,864,003	-	(453,583)	-	-	9,410,420
	<b>\$ 24,195,274</b>	<b>\$ 891,758</b>	<b>\$ (453,583)</b>	<b>\$ 12,989,818</b>	<b>\$ 43,788,653</b>	<b>\$ 81,411,920</b>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

*Fund Balances, Component Units.* On the *Combining Balance Sheets – Communications Authority* and on the *Balance Sheet – San Juan Water Commission*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2011 were as follows:

	Communications Authority Operating	Communications Authority Capital	Total
Fund Balance - San Juan County Communications Authority			
<b>Nonspendable</b>			
Prepaid insurance	\$ 50,755	\$ -	\$ 50,755
<b>Restricted</b>			
Public Safety	6,722,704	312,218	7,034,922
	<u>\$ 6,773,459</u>	<u>\$ 312,218</u>	<u>\$ 7,085,677</u>

	San Juan Water Commission
Fund Balance - San Juan Water Commission	
<b>Nonspendable</b>	
Prepaid insurance	\$ 533
<b>Restricted</b>	
Environmental	175,999
	<u>\$ 176,532</u>

*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. Unrestricted net assets represent assets of the County not restricted for any other project or purpose.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

*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 interfund services provided and used and reimbursements, 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. Both the County Commission and 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. The legal level of budgetary control is the fund level.

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.

**SAN JUAN COUNTY, NEW MEXICO  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2011**

**NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)**

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 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	\$ 2,916,731
Collateral held by pledging bank's trust department not in the County's name	44,451,232
Uninsured and uncollateralized	<u>18,584,396</u>
<b>Total deposits</b>	<b><u>\$65,952,359</u></b>

*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, 2011, \$63,035,628 of the County's bank

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)**

balance of \$65,952,359 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$18,584,396
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>44,451,232</u>
<b>Total</b>	<b><u>\$63,035,628</u></b>

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.

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	24,202,359	20,547,047
Certificates of deposit	.36	41,750,000	41,750,000
<b>Total deposits</b>	<u>.36</u>	<u>65,952,359</u>	<u>62,297,047</u>
Money Market Fund	-	-	-
Bank of Albuquerque	-	332,688	332,688
GNMAs	17.74	5,391,531	5,365,664
Federal Home Loan Bank	9.26	12,100,000	12,100,000
FNMA	9.49	2,150,000	2,150,000
<b>Total investments</b>	<u>36.49</u>	<u>19,974,219</u>	<u>19,948,352</u>
Cash and investments			82,245,399
Cash on hand			<u>(1,441)</u>
			<b><u>\$ 82,243,958</u></b>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 74,873,363
Cash in agency funds	46,422
Cash in Communications Authority	7,124,005
Cash in San Juan Water Commission	<u>200,168</u>
	<b><u>\$ 82,243,958</u></b>



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)**

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.

*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 14.71% 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.

In May 2011, the Merrill Lynch, Class 3 Money Market Fund was closed. This account had previously been used by the San Juan County Water Commission for funds separately invested for the Animas – La Plata Project.

**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<sup>st</sup> of each year on the assessed valuation of property located in the County as of the preceding January 1<sup>st</sup>. Taxes are due and payable in two equal installments on November 10<sup>th</sup> and April 10<sup>th</sup> following the levy and become delinquent and subject to lien after December 10<sup>th</sup> and May 10<sup>th</sup>.

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>\$ 2,523,780</u>
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 5. ACCOUNTS RECEIVABLE**

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

	Gross	Allowance	Net
Taxes			
Gross receipts taxes	\$ 6,071,310	-	6,071,310
Property taxes	1,116,508	-	1,116,508
Other taxes	469,161	-	469,161
Subtotal	7,656,979		7,656,979
Intergovernmental			
Grants	1,252,635	-	1,252,635
Services	1,187,164	-	1,187,164
Subtotal	2,439,799		2,439,799
Interest	147,765	-	147,765
Other	164,850	-	164,850
Total	<u>\$ 10,409,393</u>	-	<u>10,409,393</u>

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

**Primary Government:**

	Balance June 30, 2010	Additions	Reclasses/ Deletions	Balance June 30, 2011
Capital assets, not depreciated				
Land	\$ 8,002,267	84,918	12,636	8,074,549
Right of way	37,930,280	-	-	37,930,280
Construction in progress	14,228,605	10,187,199	5,410,913	19,004,891
Total, not depreciated	<u>\$ 60,161,152</u>	<u>10,272,117</u>	<u>5,423,549</u>	<u>65,009,720</u>
Capital assets, depreciated				
Buildings	\$ 117,427,878	3,431,431	-	120,859,309
Improvements	40,624,466	445,094	-	41,069,560
Machinery and equipment	48,705,742	1,607,163	1,519,290	48,793,615
Infrastructure	66,715,314	2,739,880	-	69,455,194
Total depreciated	<u>273,473,400</u>	<u>8,223,568</u>	<u>1,519,290</u>	<u>280,177,678</u>
Accumulated depreciation for				
Buildings	\$ 39,829,851	4,051,992	-	43,881,843
Improvements	6,992,678	1,639,797	-	8,632,475
Machinery and equipment	30,826,986	3,631,605	1,472,802	32,985,789
Infrastructure	34,510,896	1,538,609	-	36,049,505
Total accumulated depreciation	<u>112,160,411</u>	<u>10,862,003</u>	<u>1,472,802</u>	<u>121,549,612</u>
Total capital assets, depreciated net	<u>\$ 161,312,989</u>	<u>(2,638,435)</u>	<u>46,488</u>	<u>158,628,066</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 6. CAPITAL ASSETS (CONTINUED)**

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

General government	\$	858,367
Public Safety		4,181,454
Public Works		2,135,740
Health and Welfare		2,525,831
Culture and recreation		<u>1,160,611</u>
Total depreciation expense	\$	<u>10,862,003</u>

**Discretely Presented Component Units:**

<b><u>Consolidated Communications Authority</u></b>	Balance	Adjustments/	Balance		
	June 30, 2010	Additions	Deletions	June 30, 2011	
Capital assets, not depreciated					
Construction in progress	\$	-	-	-	
Capital assets, depreciated					
Buildings	\$	1,360,987	-	-	1,360,987
Improvements		178,695	-	-	178,695
Machinery and equipment		<u>1,707,952</u>	8,130	-	<u>1,716,082</u>
Total depreciated		<u>3,247,634</u>	8,130	-	<u>3,255,764</u>
Accumulated depreciation for					
Buildings	\$	365,453	54,439	-	419,892
Improvements		39,694	7,148	-	46,842
Machinery and equipment		<u>1,146,285</u>	143,861	-	<u>1,290,146</u>
Total accumulated depreciation		<u>1,551,432</u>	205,448	-	<u>1,756,880</u>
Total capital assets, depreciated net	\$	<u>1,696,202</u>	(197,318)	-	<u>1,498,884</u>

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

Public Safety	\$	<u>205,448</u>
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 6. CAPITAL ASSETS (CONTINUED)**

<u>San Juan Water Commission</u>	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Capital assets, depreciated				
Machinery and equipment	\$ 89,276	-	-	89,276
Accumulated depreciation for				
Machinery and equipment	\$ 60,150	7,718	-	67,868
Total capital assets, depreciated net	<u>\$ 29,126</u>	<u>(7,718)</u>	<u>-</u>	<u>21,408</u>

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

Environmental	<u>\$ 7,718</u>
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**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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

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, 2011:

<u>Fiscal Year</u>	<u>Golf Carts</u>
2012	67,565
2013	67,565
2014	<u>78,552</u>
Total	213,682
Amount representing interest	<u>18,788</u>
Present value of minimum lease payments \$	<u>194,894</u>

*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, 2011 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
<b>General Government</b>			
<u>GRT Revenue Bonds - 1st 1/8% Pledge</u>			
GRT Revenue Bond Series 1997	5.15%	320,000	<u>Adult/Juvenile Facilities,</u>
GRT Revenue Bond Senior Series 2001A	4.75%	220,000	<u>Administration/ Sheriff</u>
GRT Revenue Bond Series 2008	3.00-4.375%	16,895,000	<u>Buildings, DA 's Office,</u>
			<u>Crime Investigative</u>
<u>GRT Revenue Bonds - 3rd 1/8% Pledge</u>			
GRT Revenue Bond Senior Series 2001B	4.75%	225,000	<u>Facility</u>
<u>GRT Revenue Bonds - 1st &amp; 3rd 1/8% Combined</u>			
<u>Pledge</u>			
GRT Revenue Bond Series 2005	3.50-5.00%	24,065,000	
<u>Local Hospital 1/8% GRT Pledge</u>			
GRT Revenue Bond Series 2004 Hospital	3.50-4.00%	9,295,000	<u>Hospital Expansion</u>
			<u>Project</u>
<u>Gas Tax &amp; Motor Vehicle Fees Pledge</u>			
			<u>Road Projects</u>
Gasoline Tax/Motor Vehicle Fees Series 2002	4.50-5.25%	5,145,000	
Gasoline Tax/Motor Vehicle Fees Series 2004	4.00-5.00%	5,125,000	
<b>Total</b>		<u>\$ 61,290,000</u>	

*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, 2011 is 1.1875%.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

*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.

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2011, 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>
2012	6,030,000	2,650,095	8,680,095
2013	4,955,000	2,396,283	7,351,283
2014	5,160,000	2,204,183	7,364,183
2015	5,355,000	1,982,833	7,337,833
2016	3,395,000	1,794,896	5,189,896
2017-2021	17,010,000	6,834,270	23,844,270
2022-2026	17,270,000	2,780,565	20,050,565
2027	<u>2,115,000</u>	<u>92,531</u>	<u>2,207,531</u>
<b>Total</b>	<b><u>\$61,290,000</u></b>	<b><u>20,735,656</u></b>	<b><u>82,025,656</u></b>

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

<u>Bond</u>	<u>06/30/10 Principal Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>06/30/11 Principal 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
Subordinate Series 2001B-GRT	405,000	-	200,000	205,000
Senior Series 2001A-GRT	<u>145,000</u>	-	-	<u>145,000</u>
<b>Total</b>	<b><u>\$20,195,000</u></b>	<b><u>-</u></b>	<b><u>200,000</u></b>	<b><u>19,995,000</u></b>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

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 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 FY11, an additional \$1,715,000 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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

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, and in FY11, a transfer was made for \$2.0 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.

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, 2011, the following changes occurred in liabilities as follows:

<b><u>Primary Government:</u></b>	Balance			Balance	Due Within
	<u>June 30, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2011</u>	<u>One Year</u>
Revenue bonds payable	\$ 68,915,000	-	(7,625,000)	<b>61,290,000</b>	6,030,000
Deferred bond premium	1,073,383	-	(67,086)	<b>1,006,297</b>	-
Deferred amount on refunding	(117,667)	-	23,534	<b>(94,133)</b>	-
Compensated absences	3,702,532	2,945,551	(2,860,616)	<b>3,787,467</b>	2,860,616
Capital leases	248,882	-	(53,988)	<b>194,894</b>	57,347
Claims and judgments	186,450	195,286	(209,486)	<b>172,250</b>	172,250
<b>Total</b>	<b>\$ 74,008,580</b>	<b>3,140,837</b>	<b>(10,792,642)</b>	<b>66,356,775</b>	<b>9,120,213</b>

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.



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)**

**Discretely Presented Component Units:**

**Consolidated Communications Authority**

Compensated absences	\$ 141,169	188,608	(161,111)	<b>168,666</b>	161,111
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**San Juan Water Commission**

Compensated absences	\$ 67,416	38,677	(31,581)	<b>74,512</b>	31,581
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**NOTE 8. INTERFUND ACTIVITY**

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

Due to General Fund	\$ 608,894
Due from Intergovernmental Fund	(608,894)

Interfund transfers for the year ended June 30, 2011 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 5,331,762
Solid Waste Fund	1,596,211
Road Fund	4,629,556
Golf Course Fund	279,227
DWI Fund	168,978
Risk Management Fund	1,944,151
Juvenile Services Fund	300,000
Capital Replacement Fund	<u>300,000</u>
Total transfers from General Fund	14,549,885
Transfer from Ambulance Fund to	
General Fund	74,167
Transfer from National High School Finals Rodeo to	
General Fund	70,052
Transfers from Intergovernmental Grants Fund to	
Capital Replacement Reserve	7,908
Transfers from Health Care Fund to	
General Fund	140,516
County Indigent Fund	3,558,626
DWI Fund	<u>767,159</u>
Total transfers from Health Care Fund	4,466,301

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 8. INTERFUND ACTIVITY (CONTINUED)**

Transfer from Fire Excise Fund to General Fund	493,452
Transfers from DWI Fund to Capital Replacement Fund	100,000
Transfer from GRT-Communications/EMS Fund to Ambulance Fund	2,818,581
Transfers from Water Reserve Fund to General Fund	601,665
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,104,783
Transfers from CDBG Fund to Capital Replacement Reserve	237
Transfers from Capital Replacement Reserve Fund to General Fund	1,800,000
Golf Course Fund	200,000
Intergovernmental Grants Fund	223,633
GRT Revenue Bond 2008 Fund	<u>1,310,000</u>
Total transfers from Capital Replacement Reserve Fund	3,533,633
Transfers from Road Construction Fund to Intergovernmental Grants Fund	98,922
<b>Total Transfers</b>	<b><u>\$27,919,586</u></b>

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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 8. INTERFUND ACTIVITY (CONTINUED)**

Resource flows between the primary government and the component units for the year ended June 30, 2011 consisted of the following:

Communications Authority expenditures - General Fund revenues	\$ 336,024
San Juan Water Commission expenditures - General Fund revenues	140,286
Water Reserve Fund expenditures - San Juan Water Commission revenues	2,627,340
GRT-Communications/EMS Fund expenditures - Communications Authority revenues	\$ 3,892,326

**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, 2010 through June 30, 2011 was \$701,861.

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:

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 9. RISK MANAGEMENT (CONTINUED)**

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Unpaid claims, beginning	\$ 496,288	638,645	<b>590,129</b>
Incurred claims and changes in estimates	7,353,526	8,745,817	<b>8,629,039</b>
Claims payments	<u>(7,211,169)</u>	<u>(8,794,333)</u>	<b>(8,650,092)</b>
Unpaid claims, ending	<u>\$ 638,645</u>	<u>590,129</u>	<b><u>569,076</u></b>

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

*Encumbrances:* In accordance with GASB #54, encumbrances are no longer presented on the face of the fund financials. San Juan County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2011 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Chip/seal projects - various county roads	\$ 562,856		\$ 562,856
Ambulance service contract		405,333	405,333
Flora Vista wastewater project	204,844		204,844
Kirtland sewer system project	611,357		611,357
Hospital construction-obstetrics unit renovation		1,145,362	1,145,362
District Court addition	1,244,665		1,244,665
District Attorney's office	399,360		399,360
Sheriff's office - addition/modification	385,040		385,040
Cox Canyon bridge construction		292,933	292,933
Total significant encumbrances	<u>\$ 3,408,122</u>	<u>\$ 1,843,628</u>	<u>\$ 5,251,750</u>

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2011.

*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 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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

*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](http://www.pera.state.nm.us).

*Retirement Eligibility:* Prior to July 1, 2010, 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, 2011**

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

After July 1, 2010 age and service credit eligibility requirements for an individual who initially became a member and is not a peace officer is as follows:

- Any age with 30 or more years of service credit; or
- Any age if the sum of the member’s age plus years of service equals 80 or more; or
- Age 67 with 5 or more years of service credit.

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, 2011, 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, 2011 were \$6,411,335, which consisted of \$3,279,163 from the County and \$3,132,172 from employees; representing 11.40% and 10.89% of covered payroll, respectively. The Communications Authority contributions made for the year ended June 30, 2011 were \$329,548, which consisted of \$164,813 from the Authority and \$164,735 from employees; representing 9.28% and 9.27% 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, 2011 were \$46,824, which consisted of \$23,412 from the Water Commission and \$23,412 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, 2011, 2010, and 2009 for San Juan County, Communications Authority, and San Juan Water Commission.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

The required contributions for each fiscal year were met accordingly.

	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>
2009	6,221,824	320,996	38,434	100%
2010	6,096,111	306,595	42,556	100
2011	6,411,335	329,548	46,824	100

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.



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

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 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](http://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. As of June 30, 2011, the statute requires each participating employer to contribute 1.666% of each participating employee's annual salary; each participating employee is required to contribute 0.833% 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, 2011, San Juan County remitted \$515,873 in employer contributions and \$257,937 in employee contributions to the Retiree Health Care Authority. The Communications Authority remitted \$30,001 in employer contributions and \$15,000 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 FY10 required percentages of 1.3% and .65% respectively. In FY11, the San Juan Water Commission remitted \$4,263 in employer contributions and \$2,131 in employee

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

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

contributions to the Retiree Health Care Authority at the required percentages of 1.666% for employer and 0.833% for employees.

The table below represents San Juan County, Communications Authority, and San Juan Water Commission contributions to the RHCA for the years ended June 30, 2011, 2010, and 2009. The required contributions for each year were met accordingly.

	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>
2009	\$ 555,699	34,204	13,030	100%
2010	574,769	34,286	4,776	100
2011	773,810	45,001	6,394	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>Prior to FY11</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>Prior to FY11</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, 2011, the County had deficit fund balances in the following funds due to receivables:

Intergovernmental Grants Fund	\$ 453,583
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 14. 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	\$ 255,925
Reduction of capital assets	(38,749)
Accumulated depreciation	35,293
Compensated absences	<u>9,327</u>
	<u>\$ 261,796</u>

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

Revenue adjustments are as follows:

Revenues - Housing Authority Fund	\$ 1,213,836
Fraud Recovery	<u>(22,150)</u>
	<u>\$ 1,191,686</u>

Expense adjustments are as follows:

Expenses - financial data schedule	1,224,437
Bad debt	(22,150)
Depreciation expense	(3,192)
Change in compensated absences	<u>460</u>
Expenses - Housing Authority Fund	<u>\$ 1,199,555</u>

**NOTE 15. 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 and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2011 the County received a total of \$3,275,564 from SunRay under this agreement.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011**

**NOTE 16. NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2011.

- GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*
- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*
- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an Amendment of GASB Statements No. 14 and No. 34*
- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*

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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	235,000	268,000	33,000
Investment income	-	-	46,167	46,167
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	235,000	314,167	79,167
Prior year cash appropriated	16,253,753			
<b>Total budgeted revenues</b>	16,253,753			
Expenditures				
Contractual services	958,548	958,548	166,339	792,209
Capital outlay	15,295,205	16,840,205	4,443,429	12,396,776
Bonds issuance cost	-	-	-	-
<b>Total expenditures</b>	16,253,753	17,798,753	4,609,768	13,188,985
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(17,563,753)	(4,295,601)	13,268,152
Other Financing Sources (Uses)				
Bonds discount	-	-	-	-
Bond proceeds	-	-	-	-
Transfers in	-	1,310,000	1,310,000	-
<b>Total other financing sources (uses)</b>	-	1,310,000	1,310,000	-
Net change in fund balance	-	(16,253,753)	(2,985,601)	13,268,152
Fund balance, beginning	15,527,845	15,527,845	15,527,845	-
<b>Fund balance, ending</b>	<u>\$ 15,527,845</u>	<u>(725,908)</u>	12,542,244	<u>13,268,152</u>
Change in accounts payable			<u>447,574</u>	
GAAP fund balance			<u>\$ 12,989,818</u>	

**SAN JUAN COUNTY, NEW MEXICO  
GENERAL SUB FUNDS  
JUNE 30, 2011**

**GENERAL FUND**

The General Fund is used to account for and report all financial resources not accounted for and reported 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

*General Sub Fund.* To account for the County's primary operations and financial resources of the general government not accounted for and reported in another fund.

*Appraisal Fund.* This account consists of revenue based on a 1% administrative fee received by the County Treasurer prior to revenue distribution. Expenditures are pursuant to property valuations by the County Assessor. This fund was created in accordance with state statute section 7-38-38.1 NMSA compilation.


*Road Fund.* To account for the maintenance and operations of all roads in San Juan County. Services also include traffic control, community resources, vector control, and maintenance shop.

*County Indigent Fund.* To provide for the provision of health care to indigent patients domiciled in San Juan County. This fund was established in accordance with, and under the authority of the Indigent Hospital and County Health Care Act, Chapter 27, Article 5 NMSA 1978.

*Risk Management Fund.* To evaluate and secure appropriate liability and property insurance coverage for all County operations. This fund also administers the Workers' Compensation Program.

*Major Medical Fund.* To account for the costs of providing medical and dental insurance coverage for the employees of San Juan County through an adopted and approved IRS 125 benefit plan.



San Juan County Juvenile Facility 

SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF COMBINING BALANCE SHEETS  
GENERAL FUND  
June 30, 2011

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
<b>ASSETS</b>							
Pooled cash and investments	\$ 16,715,707	305,024	953,557	300,251	1,268,780	2,209,000	21,752,319
Receivables							
Taxes	1,754,569	-	353,437	-	-	-	2,108,006
Intergovernmental	713,213	-	245,276	-	-	-	958,489
Interest	147,765	-	-	-	-	-	147,765
Other	6,786	-	20,455	12,348	2,500	107,636	149,725
Due from other funds	608,894	-	-	-	-	-	608,894
Inventory	146,243	-	67,338	-	-	-	213,581
Prepaid expenditures	-	-	-	-	783,153	-	783,153
<b>Total assets</b>	<b>\$ 20,093,177</b>	<b>305,024</b>	<b>1,640,063</b>	<b>312,599</b>	<b>2,054,433</b>	<b>2,316,636</b>	<b>26,721,932</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 432,451	1,841	106,337	1,139	5,322	423,897	970,987
Accrued payroll	326,556	-	55,104	1,641	2,771	-	386,072
Accrued claims	-	-	-	-	-	396,826	396,826
Deferred revenue	772,773	-	-	-	-	-	772,773
<b>Total liabilities</b>	<b>1,531,780</b>	<b>1,841</b>	<b>161,441</b>	<b>2,780</b>	<b>8,093</b>	<b>820,723</b>	<b>2,526,658</b>
<b>FUND BALANCES (DEFICIT)</b>							
Nonspendable	146,243	-	67,338	-	783,153	-	996,734
Restricted	-	303,183	-	309,819	-	1,495,913	2,108,915
Committed	-	-	-	-	-	-	-
Assigned	8,430,704	-	1,531,731	-	1,263,187	-	11,225,622
Unassigned	9,984,450	-	(120,447)	-	-	-	9,864,003
<b>Total fund balances</b>	<b>18,561,397</b>	<b>303,183</b>	<b>1,478,622</b>	<b>309,819</b>	<b>2,046,340</b>	<b>1,495,913</b>	<b>24,195,274</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,093,177</b>	<b>305,024</b>	<b>1,640,063</b>	<b>312,599</b>	<b>2,054,433</b>	<b>2,316,636</b>	<b>26,721,932</b>



**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
Fiscal Year Ended June 30, 2011**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 29,953,210	666,967	1,665,580
Intergovernmental	2,831,160	-	914,559
Investment income	148,134	1,895	10,899
Fees	4,357,908	-	170,903
Sale of assets	152,654	-	-
Miscellaneous	421,713	420	147,236
	<hr/>		
<b>Total Revenues</b>	<b>37,864,779</b>	<b>669,282</b>	<b>2,909,177</b>
	<hr/>		
Expenditures			
Current			
General government	10,074,882	555,600	-
Public safety	14,125,995	-	-
Public works	-	-	6,180,379
Health and welfare	678,330	-	-
Culture and recreation	3,703,234	-	-
Capital outlay	-	-	990,367
	<hr/>		
<b>Total expenditures</b>	<b>28,582,441</b>	<b>555,600</b>	<b>7,170,746</b>
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	9,282,338	113,682	(4,261,569)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	4,284,635	-	4,629,556
Transfers, out	(14,549,885)	-	-
	<hr/>		
<b>Total other financing     sources (uses)</b>	<b>(10,265,250)</b>	<b>-</b>	<b>4,629,556</b>
	<hr/>		
<b>Net changes in fund balances</b>	<b>(982,912)</b>	<b>113,682</b>	<b>367,987</b>
	<hr/>		
Fund balances beginning of year	19,544,309	189,501	1,110,635
	<hr/>		
<b>Fund balances end of year</b>	<b>\$ 18,561,397</b>	<b>303,183</b>	<b>1,478,622</b>
	<hr/> <hr/>		

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	32,285,757
5,558,809	-	-	9,304,528
12,783	17,019	32,652	223,382
-	-	8,281,350	12,810,161
-	-	-	152,654
24,215	41,238	-	634,822
<hr/>	<hr/>	<hr/>	<hr/>
5,595,807	58,257	8,314,002	55,411,304
<hr/>	<hr/>	<hr/>	<hr/>
-	1,979,606	-	12,610,088
-	-	-	14,125,995
-	-	-	6,180,379
9,172,005	-	8,506,221	18,356,556
-	-	-	3,703,234
7,025	-	-	997,392
<hr/>	<hr/>	<hr/>	<hr/>
9,179,030	1,979,606	8,506,221	55,973,644
<hr/>	<hr/>	<hr/>	<hr/>
(3,583,223)	(1,921,349)	(192,219)	(562,340)
<hr/>	<hr/>	<hr/>	<hr/>
3,558,626	1,944,151	-	14,416,968
-	-	-	(14,549,885)
<hr/>	<hr/>	<hr/>	<hr/>
3,558,626	1,944,151	-	(132,917)
<hr/>	<hr/>	<hr/>	<hr/>
(24,597)	22,802	(192,219)	(695,257)
<hr/>	<hr/>	<hr/>	<hr/>
334,416	2,023,538	1,688,132	24,890,531
<hr/>	<hr/>	<hr/>	<hr/>
\$ 309,819	2,046,340	1,495,913	24,195,274
<hr/>	<hr/>	<hr/>	<hr/>

**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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 28,268,294	28,268,294	29,737,860	1,469,566
Intergovernmental	2,797,864	2,727,506	2,857,838	130,332
Investment earnings	250,000	250,000	219,681	(30,319)
Fees	4,348,600	4,348,600	4,374,789	26,189
Sale of assets	50,000	50,000	152,654	102,654
Miscellaneous	100,500	310,425	298,938	(11,487)
<b>Total revenues</b>	<b>35,815,258</b>	<b>35,954,825</b>	<b>37,641,760</b>	<b>1,686,935</b>
Prior year cash appropriated	10,247,167			
<b>Total budgeted revenues</b>	<b>46,062,425</b>			
Expenditures				
General Government				
County Commission				
Salaries and benefits	222,306	222,514	213,992	8,522
Operating expenses	81,600	81,600	62,131	19,469
<b>Total County Commission</b>	<b>303,906</b>	<b>304,114</b>	<b>276,123</b>	<b>27,991</b>
Administration				
Salaries and benefits	991,061	991,061	969,852	21,209
Operating expenses	169,381	169,381	102,736	66,645
<b>Total Administration</b>	<b>1,160,442</b>	<b>1,160,442</b>	<b>1,072,588</b>	<b>87,854</b>
General Government				
Salaries and benefits	273,790	273,790	345,167	(71,377)
Operating expenses	1,877,031	1,877,031	1,323,556	553,475
<b>Total General Government</b>	<b>2,150,821</b>	<b>2,150,821</b>	<b>1,668,723</b>	<b>482,098</b>
Information Technology				
Salaries and benefits	722,240	742,240	733,046	9,194
Operating expenses	310,279	310,279	266,405	43,874
<b>Total Information Technology</b>	<b>1,032,519</b>	<b>1,052,519</b>	<b>999,451</b>	<b>53,068</b>
Geographic Information Systems				
Salaries and benefits	250,522	250,522	219,843	30,679
Operating expenses	303,088	302,420	225,972	76,448
<b>Total Geographic Information Systems</b>	<b>553,610</b>	<b>552,942</b>	<b>445,815</b>	<b>107,127</b>
Finance				
Salaries and benefits	971,472	971,472	934,959	36,513
Operating expenses	190,653	190,653	99,914	90,739
<b>Total Finance</b>	<b>1,162,125</b>	<b>1,162,125</b>	<b>1,034,873</b>	<b>127,252</b>
County Clerk				
Salaries and benefits	505,279	505,279	449,745	55,534
Operating expenses	57,200	57,200	51,025	6,175
<b>Total County Clerk</b>	<b>562,479</b>	<b>562,479</b>	<b>500,770</b>	<b>61,709</b>
Bureau of Elections				
Salaries and benefits	463,049	463,049	322,613	140,436
Operating expenses	230,250	230,250	141,153	89,097
<b>Total Bureau of Elections</b>	<b>693,299</b>	<b>693,299</b>	<b>463,766</b>	<b>229,533</b>

**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, 2011**

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Property Assessments				
Salaries and benefits	\$ 1,216,818	1,216,818	1,167,933	48,885
Operating expenses	74,591	66,091	82,004	(15,913)
<b>Total Property Assessments</b>	<b>1,291,409</b>	<b>1,282,909</b>	<b>1,249,937</b>	<b>32,972</b>
Treasurer				
Salaries and benefits	466,537	466,537	464,773	1,764
Operating expenses	148,150	158,150	150,916	7,234
<b>Total Treasurer</b>	<b>614,687</b>	<b>624,687</b>	<b>615,689</b>	<b>8,998</b>
Probate Judge				
Salaries and benefits	49,290	49,290	44,242	5,048
Operating expenses	2,350	2,350	803	1,547
<b>Total Probate Judge</b>	<b>51,640</b>	<b>51,640</b>	<b>45,045</b>	<b>6,595</b>
County Attorney				
Salaries and benefits	536,866	536,866	544,869	(8,003)
Operating expenses	142,073	142,073	34,354	107,719
<b>Total County Attorney</b>	<b>678,939</b>	<b>678,939</b>	<b>579,223</b>	<b>99,716</b>
Human Resources				
Salaries and benefits	600,791	600,791	611,982	(11,191)
Operating expenses	158,794	158,794	116,752	42,042
<b>Total Human Resources</b>	<b>759,585</b>	<b>759,585</b>	<b>728,734</b>	<b>30,851</b>
Central Purchasing				
Salaries and benefits	626,626	626,626	560,576	66,050
Operating expenses	58,075	55,365	35,211	20,154
<b>Total Central Purchasing</b>	<b>684,701</b>	<b>681,991</b>	<b>595,787</b>	<b>86,204</b>
<b>Total General Government</b>	<b>11,700,162</b>	<b>11,718,492</b>	<b>10,276,524</b>	<b>1,441,968</b>
Public Safety				
Fire Prevention				
Salaries and benefits	915,141	1,093,236	853,062	240,174
Operating expenses	97,596	97,596	-	97,596
<b>Total Fire Prevention</b>	<b>1,012,737</b>	<b>1,190,832</b>	<b>853,062</b>	<b>337,770</b>
Law Enforcement				
Salaries and benefits	10,828,332	10,828,332	10,504,031	324,301
Operating expenses	2,031,730	1,879,509	1,666,074	213,435
<b>Total Law Enforcement</b>	<b>12,860,062</b>	<b>12,707,841</b>	<b>12,170,105</b>	<b>537,736</b>
Community Development				
Salaries and benefits	494,203	518,530	463,857	54,673
Operating expenses	51,626	51,626	27,989	23,637
<b>Total Community Development</b>	<b>545,829</b>	<b>570,156</b>	<b>491,846</b>	<b>78,310</b>

**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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 384,036	384,036	363,202	20,834
Operating expenses	66,751	66,751	29,827	36,924
<b>Total Building Inspection</b>	<b>450,787</b>	<b>450,787</b>	<b>393,029</b>	<b>57,758</b>
Emergency Management				
Salaries and benefits	518,100	493,773	495,672	(1,899)
Operating expenses	(46,650)	(24,079)	(43,272)	19,193
<b>Total Emergency Management</b>	<b>471,450</b>	<b>469,694</b>	<b>452,400</b>	<b>17,294</b>
Safety				
Salaries and benefits	108,367	108,367	109,792	(1,425)
Operating expenses	30,966	30,966	25,103	5,863
<b>Total Safety</b>	<b>139,333</b>	<b>139,333</b>	<b>134,895</b>	<b>4,438</b>
<b>Transfer to Communications Authority</b>	-	-	-	-
<b>Total Public Safety</b>	<b>15,480,198</b>	<b>15,528,643</b>	<b>14,495,337</b>	<b>1,033,306</b>
Health and Welfare				
Social Services				
Operating expenses	738,355	746,476	672,301	74,175
Youth Employment				
Salaries and benefits	76,869	76,869	59,139	17,730
<b>Total Health and Welfare</b>	<b>815,224</b>	<b>823,345</b>	<b>731,440</b>	<b>91,905</b>
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,393,784	3,457,655	3,337,517	120,138
Operating expenses	593,306	603,306	493,785	109,521
<b>Total Parks and Maintenance</b>	<b>3,987,090</b>	<b>4,060,961</b>	<b>3,831,302</b>	<b>229,659</b>
<b>Total Culture and Recreation</b>	<b>3,987,090</b>	<b>4,060,961</b>	<b>3,831,302</b>	<b>229,659</b>
<b>Total expenditures</b>	<b>31,982,674</b>	<b>32,131,441</b>	<b>29,334,603</b>	<b>2,796,838</b>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<b>14,079,751</b>	<b>3,823,384</b>	<b>8,307,157</b>	<b>4,483,773</b>
Other Financing Sources (Uses)				
Transfers in	4,214,583	4,284,635	4,284,635	-
Transfers out	(18,294,334)	(18,452,523)	(14,549,885)	3,902,638
<b>Total other financing sources (uses)</b>	<b>(14,079,751)</b>	<b>(14,167,888)</b>	<b>(10,265,250)</b>	<b>3,902,638</b>
Net change in fund balance	-	(10,344,504)	(1,958,093)	8,386,411
Fund balance-beginning	19,544,309	19,544,309	19,544,309	-
<b>Fund balance-ending</b>	<b>\$ 19,544,309</b>	<b>9,199,805</b>	<b>17,586,216</b>	<b>8,386,411</b>
Change in FMV investments			(23,971)	
Change in accounts receivable			1,131,640	
Change in accounts payable			(103,125)	
Change in accrued liabilities			855,287	
Change in deferred revenue			(884,650)	
GAAP fund balance			<u>\$ 18,561,397</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 580,000	580,000	666,967	86,967
Interest income	500	500	1,895	1,395
Miscellaneous	-	-	420	420
<b>Total revenues</b>	<u>580,500</u>	<u>580,500</u>	<u>669,282</u>	<u>88,782</u>
Prior year cash appropriated	35,283			
<b>Total budgeted revenues</b>	<u>615,783</u>			
Expenditures				
Current				
Salaries and benefits	470,017	470,017	466,017	4,000
Operating expenses	145,766	145,766	89,171	56,595
<b>Total Expenditures</b>	<u>615,783</u>	<u>615,783</u>	<u>555,188</u>	<u>60,595</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(35,283)</u>	<u>114,094</u>	<u>149,377</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(35,283)	114,094	149,377
GAAP fund balance, beginning	189,501	189,501	189,501	-
<b>GAAP fund balance, ending</b>	<u>\$ 189,501</u>	<u>154,218</u>	<u>303,595</u>	<u>149,377</u>
Change in accounts payable			<u>(412)</u>	
GAAP fund balance			<u>\$ 303,183</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$1,410,000	1,410,000	1,618,139	208,139
Fees	200,000	200,000	172,106	(27,894)
Intergovernmental	1,182,493	1,244,364	713,984	(530,380)
Interest Income	10,000	10,000	10,899	899
Sale of assets	-	-	-	-
Miscellaneous	1,500	11,315	124,268	112,953
<b>Total revenues</b>	<b>2,803,993</b>	<b>2,875,679</b>	<b>2,639,396</b>	<b>(236,283)</b>
Prior year cash appropriated	451,405			
<b>Total budgeted revenues</b>	<b>3,255,398</b>			
Expenditures				
Current				
Salaries and benefits	4,085,046	4,029,103	3,962,137	66,966
Operating expenses	2,514,887	2,520,202	2,420,124	100,078
Capital outlay	2,564,367	2,626,238	1,136,319	1,489,919
<b>Total expenditures</b>	<b>9,164,300</b>	<b>9,175,543</b>	<b>7,518,580</b>	<b>1,656,963</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(5,908,902)</b>	<b>(6,299,864)</b>	<b>(4,879,184)</b>	<b>1,420,680</b>
Other Financing Sources (Uses)				
Transfers in	5,908,902	5,849,396	4,629,556	(1,219,840)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>5,908,902</b>	<b>5,849,396</b>	<b>4,629,556</b>	<b>(1,219,840)</b>
Net change in fund balances	-	(450,468)	(249,628)	200,840
Fund balance, beginning	1,110,635	1,110,635	1,110,635	-
<b>Fund balance, ending</b>	<b>\$1,110,635</b>	<b>660,167</b>	<b>861,007</b>	<b>200,840</b>
Change in accounts receivable			269,782	
Change in accounts payable			204,983	
Change in accrued liabilities			142,850	
GAAP fund balance			<u>\$1,478,622</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 6,448,782	5,558,809	5,558,809	-
Interest Income	10,000	10,000	12,783	2,783
Miscellaneous	-	-	17,799	17,799
<b>Total revenues</b>	<u>6,458,782</u>	<u>5,568,809</u>	<u>5,589,391</u>	<u>20,582</u>
Prior year cash appropriated	32,237			
<b>Total budgeted revenues</b>	<u>6,491,019</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	123,734	123,734	125,342	(1,608)
Operating expenses	11,262,287	9,709,309	9,049,964	659,345
Capital outlay	7,000	7,000	7,025	(25)
<b>Total expenditures</b>	<u>11,393,021</u>	<u>9,840,043</u>	<u>9,182,331</u>	<u>657,712</u>
<b>Excess of revenues over expenditures</b>	<u>(4,902,002)</u>	<u>(4,271,234)</u>	<u>(3,592,940)</u>	<u>678,294</u>
Other Financing Sources (Uses)				
Transfers in	4,902,002	4,902,002	3,558,626	(1,343,376)
<b>Total other financing sources and uses</b>	<u>4,902,002</u>	<u>4,902,002</u>	<u>3,558,626</u>	<u>(1,343,376)</u>
Net change in fund balance	-	630,768	(34,314)	(665,082)
Fund balance, beginning	334,416	334,416	334,416	-
<b>Fund balance, ending</b>	<u>\$ 334,416</u>	<u>965,184</u>	<u>300,102</u>	<u>(665,082)</u>
Change in accounts receivable			6,417	
Change in accounts payable			(758)	
Change in accrued liabilities			<u>4,058</u>	
GAAP fund balance			<u>\$ 309,819</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 10,000	10,000	17,019	7,019
Refunds	5,000	5,000	40,375	35,375
<b>Total revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>57,394</b>	<b>42,394</b>
Prior year cash appropriated	(114,898)			
<b>Total budgeted revenues</b>	<b>(99,898)</b>			
Operating expenses				
Current				
Salaries and benefits	202,616	202,616	203,418	(802)
Operating expenses	2,245,131	2,245,131	1,809,727	435,404
Capital outlay	-	-	-	-
<b>Total operating expenditures</b>	<b>2,447,747</b>	<b>2,447,747</b>	<b>2,013,145</b>	<b>434,602</b>
<b>Excess of revenues over expenditures</b>	<b>(2,547,645)</b>	<b>(2,432,747)</b>	<b>(1,955,751)</b>	<b>476,996</b>
Other Financing Sources (Uses)				
Transfers in	2,547,645	2,547,645	1,944,151	(603,494)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,547,645</b>	<b>2,547,645</b>	<b>1,944,151</b>	<b>(603,494)</b>
Net change in fund balance	-	114,898	(11,600)	(126,498)
Fund balance, beginning of year	2,023,538	2,023,538	2,023,538	-
<b>Fund balance, end of year</b>	<b>\$ 2,023,538</b>	<b>2,138,436</b>	<b>2,011,938</b>	<b>(126,498)</b>
Change in accounts receivable			864	
Change in prepaid expenses			21,327	
Change in accounts payable			5,474	
Change in accrued liabilities			6,737	
GAAP fund balance			<u>\$2,046,340</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 8,057,259	8,257,259	8,626,376	369,117
Refunds	-	-	-	-
Investment income	30,000	30,000	32,652	2,652
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>8,087,259</u>	<u>8,287,259</u>	<u>8,659,028</u>	<u>371,769</u>
Prior year cash appropriated	320,054			
<b>Total budgeted revenues</b>	<u>8,407,313</u>			
Expenditures				
Current				
Employee health claims and prescriptions	8,129,353	8,317,353	8,246,279	71,074
Contractual services	277,960	289,960	259,019	30,941
<b>Total operating expenditures</b>	<u>8,407,313</u>	<u>8,607,313</u>	<u>8,505,298</u>	<u>102,015</u>
<b>Excess of revenues over expenditures</b>	-	(320,054)	153,730	473,784
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(320,054)	153,730	473,784
Fund balance, beginning of year	1,688,132	1,688,132	1,688,132	-
<b>Fund balance, end of year</b>	<u>\$ 1,688,132</u>	<u>1,368,078</u>	<u>1,841,862</u>	<u>473,784</u>
Change in accounts receivable			(345,026)	
Change in accounts payable			(7,776)	
Change in accrued liabilities			6,853	
GAAP fund balance			<u>\$ 1,495,913</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The creation of special revenue funds is authorized by the County Commission.

*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).

*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).

*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).

*Criminal Justice Training Authority Fund.* To account for the operation of the Criminal Justice Training Authority which provides defensive driving courses and other certified instructor trainings on behalf of San Juan County. Funding is established through a Joint Powers Agreement between San Juan County, City of Farmington, City of Bloomfield, City of Aztec, and the State of New Mexico Department of Public Safety. San Juan County became the fiscal agent on January 1, 2011.

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**SPECIAL REVENUE FUNDS (CONTINUED)**

*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, 2011**

**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). Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Gross Receipts Tax-Communications/Emergency Medical Services Fund is now combined with the Ambulance Fund. The *Ambulance Fund* is used 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).

*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, Dzilth-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).

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

*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.

*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.

**DEBT SERVICE FUNDS**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

*Debt Service Fund.* To account 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.

**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2011**

	Solid Waste	Emergency Medical Services	Farm and Range
<b>ASSETS</b>			
Pooled cash and investments	\$ 90,837	4,712	202,329
Receivables			
Taxes	290,310	-	-
Intergovernmental	135	-	-
Other	6,963	-	-
Prepaid expenditures	-	-	-
Inventory	-	-	-
<b>Total assets</b>	<u>\$ 388,245</u>	<u>4,712</u>	<u>202,329</u>
<b>LIABILITIES</b>			
Due to other funds	\$ -	-	-
Accounts payable	133,997	226	-
Accrued payroll	23,984	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<u>157,981</u>	<u>226</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	-	-	-
Restricted	230,264	4,486	202,329
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances (deficit)</b>	<u>230,264</u>	<u>4,486</u>	<u>202,329</u>
<b>Total liabilities and fund balances</b>	<u>\$ 388,245</u>	<u>4,712</u>	<u>202,329</u>

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
17,283	210,837	18,500	196,552	22,833	7,526,285	2,274,249
-	-	-	-	-	800,447	580,623
-	-	-	-	-	-	455
11	-	-	756	-	-	2,100
-	-	-	-	-	-	-
-	-	-	84,791	-	-	-
17,294	210,837	18,500	282,099	22,833	8,326,732	2,857,427
-	-	-	-	-	-	-
-	4,470	-	33,958	-	-	39,520
-	1,004	-	9,705	-	-	-
-	-	-	-	-	-	-
-	5,474	-	43,663	-	-	39,520
-	-	-	84,791	-	-	-
17,294	205,363	18,500	67,014	22,833	8,326,732	2,817,907
-	-	-	86,631	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,294	205,363	18,500	238,436	22,833	8,326,732	2,817,907
17,294	210,837	18,500	282,099	22,833	8,326,732	2,857,427



**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2011**

	D.W.I. Facilities	County Clerk's Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts	Housing Authority
<b>ASSETS</b>					
Pooled cash and investments	\$ 1,296,654	200,891	8,237,455	1,778,076	263,911
Receivables					
Taxes	-	-	1,199,943	-	-
Intergovernmental	238,450	-	-	-	22,149
Other	-	-	-	260	-
Prepaid expenditures	-	-	-	52,093	-
Inventory	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,535,104</b>	<b>200,891</b>	<b>9,437,398</b>	<b>1,830,429</b>	<b>286,060</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	-	-	-	-
Accounts payable	70,471	-	494,605	16,939	182
Accrued payroll	40,326	-	-	-	1,933
Deferred revenue	-	-	-	-	22,149
<b>Total liabilities</b>	<b>110,797</b>	<b>-</b>	<b>494,605</b>	<b>16,939</b>	<b>24,264</b>
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable	-	-	-	-	-
Restricted	1,424,307	200,891	8,942,793	1,813,490	261,796
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>1,424,307</b>	<b>200,891</b>	<b>8,942,793</b>	<b>1,813,490</b>	<b>261,796</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,535,104</b>	<b>200,891</b>	<b>9,437,398</b>	<b>1,830,429</b>	<b>286,060</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$ 3,979,343	1,119,231	108,658	-	1,214,077	78,398
77,998	200,112	800,447	-	-	-
-	-	76,785	-	-	-
-	-	357	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,057,341</u>	<u>1,319,343</u>	<u>986,247</u>	<u>-</u>	<u>1,214,077</u>	<u>78,398</u>

\$ -	-	-	-	-	-
-	-	15,706	-	212,309	-
-	-	37,400	-	-	-
59,343	-	-	-	-	-
<u>59,343</u>	<u>-</u>	<u>53,106</u>	<u>-</u>	<u>212,309</u>	<u>-</u>

-	-	-	-	-	-
-	1,319,343	933,141	-	1,001,768	78,398
3,997,998	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,997,998</u>	<u>1,319,343</u>	<u>933,141</u>	<u>-</u>	<u>1,001,768</u>	<u>78,398</u>
<u>\$ 4,057,341</u>	<u>1,319,343</u>	<u>986,247</u>	<u>-</u>	<u>1,214,077</u>	<u>78,398</u>

**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2011**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 659,869	3,612,383	288,459	6,421,408	39,823,230
Receivables					
Taxes	-	-	-	799,831	4,749,711
Intergovernmental	-	-	104,871	-	442,845
Other	-	-	-	-	10,447
Prepaid expenditures	-	-	-	-	52,093
Inventory	-	-	-	-	84,791
<b>Total assets</b>	<b>\$ 659,869</b>	<b>3,612,383</b>	<b>393,330</b>	<b>7,221,239</b>	<b>45,163,117</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	-	-	-	-
Accounts payable	40,710	-	115,527	-	1,178,620
Accrued payroll	-	-	-	-	114,352
Deferred revenue	-	-	-	-	81,492
<b>Total liabilities</b>	<b>40,710</b>	<b>-</b>	<b>115,527</b>	<b>-</b>	<b>1,374,464</b>
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable	-	-	-	-	84,791
Restricted	-	-	277,803	6,437,551	34,604,003
Committed	-	-	-	-	4,084,629
Assigned	619,159	3,612,383	-	783,688	5,015,230
Unassigned	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>619,159</b>	<b>3,612,383</b>	<b>277,803</b>	<b>7,221,239</b>	<b>43,788,653</b>
<b>Total liabilities and fund balances</b>	<b>\$ 659,869</b>	<b>3,612,383</b>	<b>393,330</b>	<b>7,221,239</b>	<b>45,163,117</b>



San Juan County Administration Building



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2011**

	Solid Waste	Emergency Medical Services	Farm and Range
Revenues			
Taxes	\$ 1,653,681	-	-
Intergovernmental	245,616	125,462	159,259
Investment income	3,642	-	2,424
Fees	75,130	-	-
Sale of assets	-	-	-
Miscellaneous	3,749	-	-
<b>Total revenues</b>	<b>1,981,818</b>	<b>125,462</b>	<b>161,683</b>
Expenditures			
Current			
General government	-	-	-
Public Safety	-	124,938	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental	3,250,772	-	160,644
Capital outlay	179,987	25,180	-
Refunding bond issuance costs	-	-	-
Debt Service	-	-	-
Interest Expense	-	-	-
<b>Total expenditures</b>	<b>3,430,759</b>	<b>150,118</b>	<b>160,644</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(1,448,941)</u>	<u>(24,656)</u>	<u>1,039</u>
Other Financing Sources (Uses)			
Refunding bonds issued	-	-	-
Refunding bonds discount	-	-	-
Transfers, in	1,596,211	-	-
Transfers, out	-	-	-
Payment - refunded bond escrow	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,596,211</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>147,270</b>	<b>(24,656)</b>	<b>1,039</b>
Fund balances (deficit) beginning of year	<u>82,994</u>	<u>29,142</u>	<u>201,290</u>
<b>Fund balances (deficit) end of year</b>	<b>\$ 230,264</b>	<b>4,486</b>	<b>202,329</b>

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
-	-	-	-	529	4,539,461	3,307,370
87,000	272,197	-	189,898	-	-	-
-	940	-	827	313	98,165	32,958
-	4,900	-	619,292	-	-	3,250
-	-	-	-	-	-	-
1,660	71	70,014	643	-	-	41,038
88,660	278,108	70,014	810,660	842	4,637,626	3,384,616
-	-	-	-	-	-	-
48,508	68,275	-	-	-	-	2,592,667
-	-	-	-	-	-	-
-	-	12,000	1,053,280	-	-	-
-	-	-	-	-	-	-
52,789	4,470	-	84,846	-	-	799,979
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
101,297	72,745	12,000	1,138,126	-	-	3,392,646
(12,637)	205,363	58,014	(327,466)	842	4,637,626	(8,030)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	479,227	-	-	-
-	-	(70,052)	-	-	(4,466,301)	(493,452)
-	-	-	-	-	-	-
-	-	(70,052)	479,227	-	(4,466,301)	(493,452)
(12,637)	205,363	(12,038)	151,761	842	171,325	(501,482)
29,931	-	30,538	86,675	21,991	8,155,407	3,319,389
17,294	205,363	18,500	238,436	22,833	8,326,732	2,817,907

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2011**

	D.W.I. Facilities	County Clerks Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts
<b>Revenues</b>				
Taxes	\$ -	-	6,803,899	-
Intergovernmental	2,586,813	-	-	1,566,852
Investment income	-	2,996	114,651	-
Fees	318,001	58,760	-	-
Sale of assets	-	-	-	-
Miscellaneous	889	-	-	29,900
<b>Total Revenues</b>	<b>2,905,703</b>	<b>61,756</b>	<b>6,918,550</b>	<b>1,596,752</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	-	75,388	-	-
Public Safety	3,560,647	-	6,932,161	947,067
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	134,167	59,627	-	339,196
Refunding bond issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>3,694,814</b>	<b>135,015</b>	<b>6,932,161</b>	<b>1,286,263</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(789,111)	(73,259)	(13,611)	310,489
<b>Other Financing Sources (Uses)</b>				
Refunding bonds issued	-	-	-	-
Refunding bonds discount	-	-	-	-
Operating transfers, in	936,137	-	2,818,581	-
Operating transfers, out	(100,000)	-	(2,892,748)	-
Payment - refunded bond escrow	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>836,137</b>	<b>-</b>	<b>(74,167)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>47,026</b>	<b>(73,259)</b>	<b>(87,778)</b>	<b>310,489</b>
Fund balances beginning of year	1,377,281	274,150	9,030,571	1,503,001
<b>Fund balances end of year</b>	<b>\$ 1,424,307</b>	<b>200,891</b>	<b>8,942,793</b>	<b>1,813,490</b>

	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$	-	1,921,961	1,134,865	2,273,054	-	-	-
	1,186,167	-	-	826,908	-	-	-
	334	59,266	-	2,084	-	17,815	176
	-	-	-	46,895	-	-	-
	2,071	-	-	-	-	-	-
	3,114	-	-	5,029	-	100,000	-
	<u>1,191,686</u>	<u>1,981,227</u>	<u>1,134,865</u>	<u>3,153,970</u>	<u>-</u>	<u>117,815</u>	<u>176</u>
	-	-	-	-	-	-	-
	-	-	-	3,312,158	-	-	-
	1,199,555	-	-	-	-	88,364	-
	-	-	-	-	-	-	-
	-	2,627,340	-	-	-	-	-
	-	-	-	22,143	1,763	321,666	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>1,199,555</u>	<u>2,627,340</u>	<u>-</u>	<u>3,334,301</u>	<u>1,763</u>	<u>410,030</u>	<u>-</u>
	(7,869)	(646,113)	1,134,865	(180,331)	(1,763)	(292,215)	176
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	300,000	-	-	-
	-	(601,665)	(1,104,783)	-	(237)	-	-
	-	-	-	-	-	-	-
	-	(601,665)	(1,104,783)	300,000	(237)	-	-
	(7,869)	(1,247,778)	30,082	119,669	(2,000)	(292,215)	176
	269,665	5,245,776	1,289,261	813,472	2,000	1,293,983	78,222
\$	<u>261,796</u>	<u>3,997,998</u>	<u>1,319,343</u>	<u>933,141</u>	<u>-</u>	<u>1,001,768</u>	<u>78,398</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, 2011**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
Revenues					
Taxes	\$ -	-	-	10,896,202	32,531,022
Intergovernmental	-	-	234,486	-	7,480,658
Investment income	-	68,930	6,379	110,838	522,738
Fees	-	-	-	-	1,126,228
Sale of assets	-	-	-	-	2,071
Miscellaneous	221	-	-	-	256,328
<b>Total Revenues</b>	<b>221</b>	<b>68,930</b>	<b>240,865</b>	<b>11,007,040</b>	<b>41,919,045</b>
Expenditures					
Current					
General government	-	-	-	-	75,388
Public Safety	-	-	-	-	17,586,421
Health and welfare	-	-	-	-	1,287,919
Culture and recreation	-	-	-	-	1,065,280
Environmental	-	-	-	-	6,038,756
Capital outlay	1,048,806	-	1,039,384	-	4,114,003
Refunding bond issuance costs	-	-	-	-	-
Debt Service	-	-	-	7,625,000	7,625,000
Interest Expense	-	-	-	2,933,586	2,933,586
<b>Total expenditures</b>	<b>1,048,806</b>	<b>-</b>	<b>1,039,384</b>	<b>10,558,586</b>	<b>40,726,353</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(1,048,585)	68,930	(798,519)	448,454	1,192,692
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-
Operating transfers, in	400,000	8,145	-	-	6,538,301
Operating transfers, out	-	(3,533,633)	(98,922)	-	(13,361,793)
Payment - refunded bond escrow	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>(3,525,488)</b>	<b>(98,922)</b>	<b>-</b>	<b>(6,823,492)</b>
<b>Net changes in fund balances</b>	<b>(648,585)</b>	<b>(3,456,558)</b>	<b>(897,441)</b>	<b>448,454</b>	<b>(5,630,800)</b>
Fund balances beginning of year	1,267,744	7,068,941	1,175,244	6,772,785	49,419,453
<b>Fund balances end of year</b>	<b>\$ 619,159</b>	<b>3,612,383</b>	<b>277,803</b>	<b>7,221,239</b>	<b>43,788,653</b>

**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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,520,302	1,520,302	1,634,585	114,283
Intergovernmental	245,616	245,616	245,616	-
Investment income	1,500	1,500	3,642	2,142
Fees	73,000	73,000	74,501	1,501
Miscellaneous	-	-	3,749	3,749
<b>Total revenues</b>	<u>1,840,418</u>	<u>1,840,418</u>	<u>1,962,093</u>	<u>121,675</u>
Prior year cash appropriated	(30,336)			
<b>Total budgeted revenues</b>	<u>1,810,082</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,649,574	1,705,517	1,673,983	31,534
Operating expenses	1,644,097	1,644,097	1,634,042	10,055
Capital outlay	251,387	371,387	178,971	192,416
<b>Total expenditures</b>	<u>3,545,058</u>	<u>3,721,001</u>	<u>3,486,996</u>	<u>234,005</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,734,976)</u>	<u>(1,880,583)</u>	<u>(1,524,903)</u>	<u>355,680</u>
Other Financing Sources (Uses)				
Transfers in	<u>1,734,976</u>	<u>1,910,919</u>	<u>1,596,211</u>	<u>(314,708)</u>
Net change in fund balance	-	30,336	71,308	40,972
Fund balance, beginning	<u>82,994</u>	<u>82,994</u>	<u>82,994</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 82,994</u>	<u>113,330</u>	<u>154,302</u>	<u>40,972</u>
Change in accounts receivable			19,725	
Change in accounts payable			(2,401)	
Change in accrued liabilities			<u>58,638</u>	
GAAP fund balance			<u>\$ 230,264</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
State grant	\$ 127,712	125,462	125,462	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>127,712</u>	<u>125,462</u>	<u>125,462</u>	<u>-</u>
Prior year cash appropriated	31,986			
<b>Total budgeted revenues</b>	<u>159,698</u>			
Expenditures				
Operating expenses	128,413	128,175	124,816	3,359
Capital outlay	31,285	29,273	27,920	1,353
<b>Total Expenditures</b>	<u>159,698</u>	<u>157,448</u>	<u>152,736</u>	<u>4,712</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(31,986)	(27,274)	4,712
Fund balance, beginning	29,142	29,142	29,142	-
<b>Fund balance, ending</b>	<u>\$ 29,142</u>	<u>(2,844)</u>	1,868	<u>4,712</u>
Change in accounts payable			<u>2,618</u>	
GAAP fund balance			<u>\$ 4,486</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 12,008	159,944	159,259	(685)
Investment income	2,000	2,000	2,424	424
<b>Total revenues</b>	<u>14,008</u>	<u>161,944</u>	<u>161,683</u>	<u>(261)</u>
Prior year cash appropriated	137,229			
<b>Total budgeted revenues</b>	<u>151,237</u>			
Expenditures				
Current				
Environmental	151,237	299,173	160,644	138,529
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(137,229)	1,039	138,268
Fund balance, beginning	201,290	201,290	201,290	-
<b>Fund balance, ending</b>	<u>\$ 201,290</u>	<u>64,061</u>	<u>202,329</u>	<u>138,268</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 87,000	87,000	87,000	-
Miscellaneous	-	-	1,823	1,823
<b>Total revenues</b>	<u>87,000</u>	<u>87,000</u>	<u>88,823</u>	<u>1,823</u>
Prior year cash appropriated	29,991			
<b>Total budgeted revenues</b>	<u>116,991</u>			
Expenditures				
Current				
Public safety				
Operating expenses	48,093	48,093	48,741	(648)
Capital outlay	68,898	68,898	52,789	16,109
<b>Total expenses</b>	<u>116,991</u>	<u>116,991</u>	<u>101,530</u>	<u>15,461</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(29,991)	(12,707)	17,284
Fund balance, beginning	29,931	29,931	29,931	-
<b>Fund balance, ending</b>	<u>\$ 29,931</u>	<u>(60)</u>	17,224	<u>17,284</u>
Change in accounts receivable			(163)	
Change in accounts payable			<u>233</u>	
GAAP fund balance			<u>\$ 17,294</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CRIMINAL JUSTICE TRAINING AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	206,247	272,197	65,950
Investment income	-	-	940	940
Fees	-	4,500	4,900	400
Miscellaneous	-	-	71	71
<b>Total revenues</b>	-	<u>210,747</u>	<u>278,108</u>	<u>67,361</u>
Prior year cash appropriated	-			
<b>Total budgeted revenues</b>	-			
Expenditures				
Current				
Public safety				
Salaries and benefits	-	60,793	57,565	3,228
Operating expenses	-	12,700	9,706	2,994
Capital outlay	-	2,500	-	2,500
<b>Total expenditures</b>	-	<u>75,993</u>	<u>67,271</u>	<u>8,722</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	<u>134,754</u>	<u>210,837</u>	<u>76,083</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	134,754	210,837	76,083
Fund balance, beginning	-	-	-	-
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>134,754</u>	<u>210,837</u>	<u>76,083</u>
Change in accounts payable			(4,470)	
Change in accrued liabilities			<u>(1,004)</u>	
GAAP fund balance			<u>\$ 205,363</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Rodeo	\$ -	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	70,014	70,014	-
<b>Total revenues</b>	-	<u>70,014</u>	<u>70,014</u>	-
Prior year cash appropriated	-			
<b>Total budgeted revenues</b>	<u>-</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	-	-	-	-
Operating expenses	-	30,500	12,000	18,500
Capital outlay	-	-	-	-
<b>Total expenditures</b>	-	<u>30,500</u>	<u>12,000</u>	<u>18,500</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	<u>39,514</u>	<u>58,014</u>	<u>18,500</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(70,052)	(70,052)	-
<b>Total other financing sources (uses)</b>	-	<u>(70,052)</u>	<u>(70,052)</u>	-
Net change in fund balance	-	(30,538)	(12,038)	18,500
Fund balance, beginning	30,538	30,538	30,538	-
<b>Fund balance, ending</b>	<u>\$ 30,538</u>	<u>-</u>	<u>18,500</u>	<u>18,500</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 190,000	\$ 190,000	189,898	(102)
Fees	\$ 741,500	\$ 741,500	620,774	(120,726)
Investment income	-	-	827	827
Miscellaneous	-	-	663	663
<b>Total revenues</b>	<b>931,500</b>	<b>931,500</b>	<b>812,162</b>	<b>(119,338)</b>
Prior year cash appropriated	(20,922)			
<b>Total budgeted revenues</b>	<b>910,578</b>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	713,508	713,508	634,450	79,058
Operating expenses	386,003	386,003	432,695	(46,692)
Capital outlay	290,294	290,294	84,336	205,958
<b>Total expenditures</b>	<b>1,389,805</b>	<b>1,389,805</b>	<b>1,151,481</b>	<b>238,324</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(479,227)</b>	<b>(458,305)</b>	<b>(339,319)</b>	<b>118,986</b>
Other Financing Sources (Uses)				
Transfers in	479,227	479,227	479,227	-
Net change in fund balance	-	20,922	139,908	118,986
Fund balance, beginning	86,675	86,675	86,675	-
<b>Fund balance, ending</b>	<b>\$ 86,675</b>	<b>107,597</b>	<b>226,583</b>	<b>118,986</b>
Change in accounts receivable			(1,502)	
Change in accounts payable			(5,241)	
Change in accrued liabilities			18,596	
GAAP fund balance			<b>\$ 238,436</b>	



**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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Cigarette taxes	\$ -	-	1,094	1,094
Investment income	200	200	313	113
<b>Total revenues</b>	<u>200</u>	<u>200</u>	<u>1,407</u>	<u>1,207</u>
Prior year cash appropriated	(200)			
<b>Total budgeted revenues</b>	<u>-</u>			
Expenditures				
Current				
Cultural and Recreation	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	200	1,407	1,207
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	200	1,407	1,207
Fund balance, beginning	21,991	21,991	21,991	-
<b>Fund balance, ending</b>	<u>\$ 21,991</u>	<u>22,191</u>	23,398	<u>1,207</u>
Change in accounts receivable			<u>(565)</u>	
GAAP fund balance			<u>\$ 22,833</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,198,176	4,198,176	4,476,924	278,748
Investment income	95,000	95,000	98,165	3,165
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>4,293,176</u>	<u>4,293,176</u>	<u>4,575,089</u>	<u>281,913</u>
Prior year cash appropriated	<u>1,488,002</u>			
<b>Total budgeted revenues</b>	<u>5,781,178</u>			
Expenditures	-	-	-	-
<b>Excess of revenues over expenditures</b>	<u>5,781,178</u>	<u>4,293,176</u>	<u>4,575,089</u>	<u>281,913</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,781,178)</u>	<u>(5,960,002)</u>	<u>(4,466,301)</u>	<u>1,493,701</u>
Net change in fund balances	-	(1,666,826)	108,788	1,775,614
Fund balance, beginning	<u>8,155,407</u>	<u>8,155,407</u>	<u>8,155,407</u>	-
<b>Fund balance, ending</b>	<u>\$ 8,155,407</u>	<u>6,488,581</u>	<u>8,264,195</u>	<u>1,775,614</u>
Change in accounts receivable			<u>62,537</u>	
GAAP fund balance			<u>\$ 8,326,732</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,040,612	3,040,612	3,269,177	228,565
Intergovernmental	-	-	-	-
Investment income	45,000	45,000	32,958	(12,042)
Fees	-	-	3,250	3,250
Miscellaneous	-	49,438	53,581	4,143
<b>Total revenues</b>	<u>3,085,612</u>	<u>3,135,050</u>	<u>3,358,966</u>	<u>223,916</u>
<b>Prior year cash appropriated</b>	<u>1,910,507</u>			
<b>Total budgeted revenues</b>	<u>4,996,119</u>			
Expenditures				
Public Safety				
Operating expenses	3,158,661	3,171,099	2,636,155	534,944
Capital outlay	1,344,006	1,381,006	801,436	579,570
<b>Total expenditures</b>	<u>4,502,667</u>	<u>4,552,105</u>	<u>3,437,591</u>	<u>1,114,514</u>
<b>Excess of revenues over expenditures</b>	<u>493,452</u>	<u>(1,417,055)</u>	<u>(78,625)</u>	<u>1,338,430</u>
Other Financing Sources (Uses)				
Transfers out	<u>(493,452)</u>	<u>(493,452)</u>	<u>(493,452)</u>	<u>-</u>
Net change in fund balances	-	(1,910,507)	(572,077)	1,338,430
Fund balance, beginning	<u>3,319,389</u>	<u>3,319,389</u>	<u>3,319,389</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 3,319,389</u>	<u>1,408,882</u>	<u>2,747,312</u>	<u>1,338,430</u>
Change in accounts receivable			25,650	
Change in prepaid expenses			(48,697)	
Change in accounts payable			<u>93,642</u>	
GAAP fund balance			<u>\$ 2,817,907</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,624,226	2,590,091	2,586,813	(3,278)
Fees	360,933	273,619	318,002	44,383
Miscellaneous	-	-	1,949	1,949
<b>Total revenues</b>	<u>2,985,159</u>	<u>2,863,710</u>	<u>2,906,764</u>	<u>43,054</u>
Prior year cash appropriated	<u>422,801</u>			
<b>Total budgeted revenues</b>	<u>3,407,960</u>			
Expenditures				
Public Safety				
Salaries and benefits	3,178,230	3,158,642	3,007,815	150,827
Operating expenses	790,976	861,055	654,068	206,987
Capital outlay	<u>353,877</u>	<u>356,877</u>	<u>134,167</u>	<u>222,710</u>
<b>Total expenditures</b>	<u>4,323,083</u>	<u>4,376,574</u>	<u>3,796,050</u>	<u>580,524</u>
<b>Excess of revenues over expenditures</b>	<u>(915,123)</u>	<u>(1,512,864)</u>	<u>(889,286)</u>	<u>623,578</u>
Other Financing Sources (Uses)				
Transfers in	915,123	1,123,393	936,137	(187,256)
Transfers out	-	<u>(100,000)</u>	<u>(100,000)</u>	-
<b>Total other financing sources (uses)</b>	<u>915,123</u>	<u>1,023,393</u>	<u>836,137</u>	<u>(187,256)</u>
Net change in fund balances	-	(489,471)	(53,149)	436,322
Fund balance, beginning	<u>1,377,281</u>	<u>1,377,281</u>	<u>1,377,281</u>	-
<b>Fund balance, ending</b>	<u>\$ 1,377,281</u>	<u>887,810</u>	<u>1,324,132</u>	<u>436,322</u>
Change in accounts receivable			(1,060)	
Change in accounts payable			1,912	
Change in accrued liabilities			<u>99,323</u>	
GAAP fund balance			<u>\$ 1,424,307</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Recording fees	\$ 60,000	60,000	58,760	(1,240)
Investment income	4,000	4,000	2,996	(1,004)
<b>Total revenues</b>	<u>64,000</u>	<u>64,000</u>	<u>61,756</u>	<u>(2,244)</u>
Prior year cash appropriated	122,772			
<b>Total budgeted revenues</b>	<u>186,772</u>			
Expenditures				
Current				
General Government				
Operating expenses	131,613	131,613	84,191	47,422
Capital outlay	55,159	63,995	59,627	4,368
<b>Total expenditures</b>	<u>186,772</u>	<u>195,608</u>	<u>143,818</u>	<u>51,790</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(131,608)	(82,062)	49,546
Fund balance, beginning	274,150	274,150	274,150	-
<b>Fund balance, ending</b>	<u>\$ 274,150</u>	<u>142,542</u>	192,088	<u>49,546</u>
Change in accounts payable			<u>8,803</u>	
GAAP fund balance			<u>\$ 200,891</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$6,290,211	\$6,710,909	\$6,710,908	\$ (1)
Interest income	92,000	92,000	114,652	22,652
<b>Total revenues</b>	<u>6,382,211</u>	<u>6,802,909</u>	<u>6,825,560</u>	<u>22,651</u>
Prior year cash appropriated	687,607			
<b>Total budgeted revenues</b>	<u>7,069,818</u>			
Expenditures				
Public Safety				
Salaries and benefits	722,313	722,313	653,628	68,685
Operating expenses	6,273,338	6,517,343	5,783,929	733,414
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>6,995,651</u>	<u>7,239,656</u>	<u>6,437,557</u>	<u>802,099</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	74,167	(436,747)	388,003	824,750
Other Financing Sources (Uses)				
Transfers in	2,641,889	2,818,582	2,818,581	(1)
Transfers out	(2,716,056)	(2,892,749)	(2,892,748)	1
<b>Total other financing sources (uses)</b>	<u>(74,167)</u>	<u>(74,167)</u>	<u>(74,167)</u>	<u>-</u>
Net change in fund balance	-	(510,914)	313,836	824,750
Fund balance, beginning	9,030,571	9,030,571	9,030,571	-
<b>Fund balance, ending</b>	<u>\$9,030,571</u>	<u>8,519,657</u>	<u>9,344,407</u>	<u>824,750</u>
Change in accounts payable			(494,605)	
Change in accounts receivable			92,991	
GAAP fund balance			<u>\$8,942,793</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State fire allotment	\$1,566,852	\$1,566,852	\$1,566,852	-
Miscellaneous	20,000	29,588	29,640	52
<b>Total revenues</b>	<u>1,586,852</u>	<u>1,596,440</u>	<u>1,596,492</u>	<u>52</u>
Prior year cash appropriated	28,068			
<b>Total budgeted revenues</b>	<u>1,614,920</u>			
Expenditures				
Public Safety				
Operating expenses	1,294,920	1,304,508	1,010,566	293,942
Capital outlay	1,823,001	1,823,001	338,919	1,484,082
<b>Total expenditures</b>	<u>3,117,921</u>	<u>3,127,509</u>	<u>1,349,485</u>	<u>1,778,024</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,503,001)	(1,531,069)	247,007	1,778,076
Fund balance, beginning	1,503,001	1,503,001	1,503,001	-
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>(28,068)</u>	<u>1,750,008</u>	<u>1,778,076</u>
Change in accounts receivable			260	
Change in prepaid expenses			52,093	
Change in accounts payable			<u>11,129</u>	
GAAP fund balance			<u>\$1,813,490</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$1,148,133	1,148,133	1,186,167	38,034
Investment Income	350	350	334	(16)
Sale of assets	-	-	2,071	2,071
Miscellaneous	1,000	1,000	3,114	2,114
<b>Total revenues</b>	<u>1,149,483</u>	<u>1,149,483</u>	<u>1,191,686</u>	<u>42,203</u>
Prior year cash appropriated	134,763			
<b>Total budgeted revenues</b>	<u>1,284,246</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	196,626	196,626	146,619	50,007
Operating expenses	1,087,620	1,087,620	1,057,807	29,813
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,284,246</u>	<u>1,284,246</u>	<u>1,204,426</u>	<u>79,820</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(134,763)	(12,740)	122,023
Fund balance, beginning	<u>269,665</u>	<u>269,665</u>	<u>269,665</u>	-
<b>Fund balance, ending</b>	<u>\$ 269,665</u>	<u>134,902</u>	<u>256,925</u>	<u>122,023</u>
Change in accounts payable			(102)	
Change in accrued liabilities			<u>4,973</u>	
GAAP fund balance			<u>\$ 261,796</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes - Local Effort	\$ 1,355,362	1,355,362	1,386,127	30,765
Taxes - State Shared	458,861	458,861	525,698	66,837
Interest earnings	70,000	70,000	59,265	(10,735)
<b>Total revenues</b>	<u>1,884,223</u>	<u>1,884,223</u>	<u>1,971,090</u>	<u>86,867</u>
<b>Prior year cash appropriated</b>	<u>2,194,528</u>			
<b>Total budgeted revenues</b>	4,078,751			
Expenditures				
Current				
Environmental				
Salaries and benefits	-	-	-	-
Operating expenses	3,477,086	3,677,086	2,627,340	1,049,746
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>3,477,086</u>	<u>3,677,086</u>	<u>2,627,340</u>	<u>1,049,746</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	601,665	(1,792,863)	(656,250)	1,136,613
Other Financing Sources (Uses)				
Transfers out	(601,665)	(601,665)	(601,665)	-
<b>Net change in fund balance</b>	-	(2,394,528)	(1,257,915)	1,136,613
Fund balance, beginning	<u>5,245,776</u>	<u>5,245,776</u>	<u>5,245,776</u>	-
<b>Fund balance, ending</b>	<u>\$ 5,245,776</u>	<u>2,851,248</u>	<u>3,987,861</u>	<u>1,136,613</u>
Change in deferred revenue			<u>10,137</u>	
GAAP fund balance			<u>\$ 3,997,998</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,049,544	1,049,544	1,119,231	69,687
Prior year cash appropriated	55,239			
<b>Total budgeted revenues</b>	<u>1,104,783</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,104,783</u>	<u>1,049,544</u>	<u>1,119,231</u>	<u>69,687</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,104,783)</u>	<u>(1,104,783)</u>	<u>(1,104,783)</u>	-
<b>Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses</b>	-	(55,239)	14,448	69,687
Fund balance, beginning	<u>1,289,261</u>	<u>1,289,261</u>	<u>1,289,261</u>	-
<b>Fund balance, ending</b>	<u><u>\$1,289,261</u></u>	<u><u>1,234,022</u></u>	<u><u>1,303,709</u></u>	<u><u>69,687</u></u>
Change in accounts receivable			<u>15,634</u>	
GAAP fund balance			<u><u>\$1,319,343</u></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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,931,769	1,931,769	2,210,517	278,748
Fees	23,100	23,100	45,622	22,522
Intergovernmental	771,200	771,200	765,130	(6,070)
Investment income	3,000	3,000	2,084	(916)
Miscellaneous	-	-	5,005	5,005
<b>Total revenues</b>	<u>2,729,069</u>	<u>2,729,069</u>	<u>3,028,358</u>	<u>299,289</u>
Prior year cash appropriated	<u>32,711</u>			
<b>Total budgeted revenues</b>	<u>2,761,780</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,809,697	2,826,482	2,714,429	112,053
Operating expenses	666,210	675,832	697,394	(21,562)
Capital outlay	19,992	21,770	22,143	(373)
<b>Total expenditures</b>	<u>3,495,899</u>	<u>3,524,084</u>	<u>3,433,966</u>	<u>90,118</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(734,119)	(795,015)	(405,608)	389,407
Other Financing Sources (Uses)				
Transfers in	734,119	734,119	300,000	(434,119)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>734,119</u>	<u>734,119</u>	<u>300,000</u>	<u>(434,119)</u>
Net change in fund balance	-	(60,896)	(105,608)	(44,712)
Fund balance, beginning	<u>813,472</u>	<u>813,472</u>	<u>813,472</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 813,472</u>	<u>752,576</u>	<u>707,864</u>	<u>(44,712)</u>
Change in accounts receivable			125,613	
Change in accounts payable			4,926	
Change in accrued liabilities			<u>94,738</u>	
GAAP fund balance			<u>\$ 933,141</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental	\$ -	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	-	-	-
Prior year cash appropriated	2,000			
<b>Total budgeted revenues</b>	2,000			
Expenditures				
Operating expenses	-	-	-	-
Capital outlay	2,000	1,763	1,763	-
<b>Total expenditures</b>	2,000	1,763	1,763	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,763)	(1,763)	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(238)	(237)	1
<b>Total other financing sources (uses)</b>	-	(238)	(237)	1
Net change in fund balance	-	(2,001)	(2,000)	1
Fund balance, beginning	2,000	2,000	2,000	-
<b>Fund balance, ending</b>	\$ 2,000	(1)	-	1

**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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State funding	\$ -	-	-	-
Investment income	-	-	17,815	17,815
Miscellaneous	-	100,000	100,000	-
<b>Total revenues</b>	-	100,000	117,815	17,815
Prior year cash appropriated	1,293,983			
<b>Total budgeted revenues</b>	1,293,983			
Expenditures				
Contractual services	120,000	120,000	85,318	34,682
Capital outlay	1,173,983	1,273,983	112,403	1,161,580
<b>Total expenditures</b>	1,293,983	1,393,983	197,721	1,196,262
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,293,983)	(79,906)	1,214,077
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balances	-	(1,293,983)	(79,906)	1,214,077
Fund balance, beginning	1,293,983	1,293,983	1,293,983	-
<b>Fund balance, ending</b>	<u>\$ 1,293,983</u>	<u>-</u>	1,214,077	<u>1,214,077</u>
Change in accounts payable			(212,309)	
GAAP fund balance			<u>\$ 1,001,768</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	176	176
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>176</u>	<u>176</u>
Prior year cash appropriated	<u>78,222</u>			
<b>Total budgeted revenues</b>	<u>78,222</u>			
Expenditures				
Contractual services	78,222	78,222	-	78,222
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>78,222</u>	<u>78,222</u>	<u>-</u>	<u>78,222</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(78,222)	176	78,398
Fund balances, beginning	<u>78,222</u>	<u>78,222</u>	<u>78,222</u>	<u>-</u>
<b>Fund balances, ending</b>	<u>\$ 78,222</u>	<u>-</u>	<u>78,398</u>	<u>78,398</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	-	-	-
Miscellaneous	-	-	221	221
<b>Total revenues</b>	-	-	221	221
Prior year cash appropriated	<u>1,277,557</u>			
<b>Total budgeted revenues</b>	<u>1,277,557</u>			
Expenditures				
Current				
Capital outlay	2,026,128	2,138,434	1,017,908	1,120,526
<b>Total expenditures</b>	<u>2,026,128</u>	<u>2,138,434</u>	<u>1,017,908</u>	<u>1,120,526</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(748,571)	(2,138,434)	(1,017,687)	1,120,747
Other Financing Sources (Uses)				
Transfers in	748,571	860,877	400,000	(460,877)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>748,571</u>	<u>860,877</u>	<u>400,000</u>	<u>(460,877)</u>
Net change in fund balance	-	(1,277,557)	(617,687)	659,870
Fund balance, beginning	<u>1,267,744</u>	<u>1,267,744</u>	<u>1,267,744</u>	-
<b>Fund balance, ending</b>	<u>\$ 1,267,744</u>	<u>(9,813)</u>	650,057	<u>659,870</u>
Change in accounts payable			<u>(30,898)</u>	
GAAP fund balance			<u>\$ 619,159</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 90,000	90,000	68,930	(21,070)
Prior year cash appropriated	2,133,633			
<b>Total budgeted revenues</b>	<b>2,223,633</b>			
Expenditures	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,223,633</b>	<b>90,000</b>	<b>68,930</b>	<b>(21,070)</b>
Other Financing Sources (Uses)				
Transfers in	-	8,147	8,145	(2)
Transfers out	(2,223,633)	(3,883,633)	(3,533,633)	350,000
<b>Total other financing sources (uses)</b>	<b>(2,223,633)</b>	<b>(3,875,486)</b>	<b>(3,525,488)</b>	<b>349,998</b>
Net change in fund balance	-	(3,785,486)	(3,456,558)	328,928
Fund balance, beginning	7,068,941	7,068,941	7,068,941	-
<b>Fund balance, ending</b>	<b>\$7,068,941</b>	<b>3,283,455</b>	<b>3,612,383</b>	<b>328,928</b>



**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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,118,143	2,118,143	234,486	(1,883,657)
Sale of property	-	-	-	-
Investment income	-	-	6,379	6,379
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>2,118,143</u>	<u>2,118,143</u>	<u>240,865</u>	<u>(1,877,278)</u>
Prior year cash appropriated	2,074,331			
<b>Total budgeted revenues</b>	<u>4,192,474</u>			
Expenditures				
Contractual services	-	-	-	-
Road construction	4,136,474	4,443,552	1,822,943	2,620,609
<b>Total expenditures</b>	<u>4,136,474</u>	<u>4,443,552</u>	<u>1,822,943</u>	<u>2,620,609</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	56,000	(2,325,409)	(1,582,078)	743,331
Other Financing Sources (Uses)				
Transfers in	-	350,000	-	(350,000)
Transfers out	(56,000)	(98,922)	(98,922)	-
<b>Total other financing sources (uses)</b>	<u>(56,000)</u>	<u>251,078</u>	<u>(98,922)</u>	<u>(350,000)</u>
Net change in fund balance	-	(2,074,331)	(1,681,000)	393,331
Fund balance, beginning	1,175,244	1,175,244	1,175,244	-
<b>Fund balance, ending</b>	<u>\$ 1,175,244</u>	<u>(899,087)</u>	<u>(505,756)</u>	<u>393,331</u>
Change in accounts payable			<u>783,559</u>	
GAAP fund balance			<u>\$ 277,803</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, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 9,383,327	9,383,327	9,666,732	283,405
Motor vehicle fees	760,500	760,500	747,896	(12,604)
Gasoline taxes	410,000	410,000	419,648	9,648
Investment earnings	72,000	72,000	110,838	38,838
<b>Total revenues</b>	<b>10,625,827</b>	<b>10,625,827</b>	<b>10,945,114</b>	<b>319,287</b>
Prior year cash appropriated	(74,956)			
<b>Total Budgeted revenues</b>	<b>10,550,871</b>			
Expenditures				
Debt Service				
Principal	7,460,581	7,625,000	7,625,000	-
Interest	3,090,290	2,933,589	2,933,586	3
Refunding bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>10,550,871</b>	<b>10,558,589</b>	<b>10,558,586</b>	<b>3</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>67,238</b>	<b>386,528</b>	<b>319,290</b>
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds premium	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment - refunded bond escrow	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	67,238	386,528	319,290
Fund balance, beginning	6,772,785	6,772,785	6,772,785	-
<b>Fund balance, ending</b>	<b>\$ 6,772,785</b>	<b>6,840,023</b>	<b>7,159,313</b>	<b>319,290</b>
Change in accounts receivable			61,926	
GAAP fund balance			<b>\$ 7,221,239</b>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**GROSS RECEIPTS TAX COMMUNICATIONS/EMS COMBINING FUND**

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Gross Receipts Tax-Communications/Emergency Medical Services Fund is now combined with the Ambulance 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 Gross Receipts Tax-Communications/EMS fund includes the following sub funds:

- Ambulance Fund 205
- Gross Receipts Tax-Communications/EMS 226

*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).

The *Ambulance Fund* is used 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).

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF COMBINING BALANCE SHEETS**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS**  
**June 30, 2011**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
<b>ASSETS</b>			
Pooled cash and investments	\$ 1,007,532	7,229,923	8,237,455
Receivables			
Taxes	1,199,943	-	1,199,943
Intergovernmental	-	-	-
Interest	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Prepaid expenditures	-	-	-
<b>Total assets</b>	<u>\$ 2,207,475</u>	<u>7,229,923</u>	<u>9,437,398</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	494,605	494,605
Accrued payroll	-	-	-
Accrued claims	-	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>494,605</u>	<u>494,605</u>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	-	-	-
Restricted	2,207,475	6,735,318	8,942,793
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<u>2,207,475</u>	<u>6,735,318</u>	<u>8,942,793</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,207,475</u>	<u>7,229,923</u>	<u>9,437,398</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS**  
**Fiscal Year Ended June 30, 2011**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 6,803,899	-	6,803,899
Intergovernmental	-	-	-
Investment income	13,814	100,837	114,651
Fees	-	-	-
Sale of assets	-	-	-
Miscellaneous	-	-	-
	<hr/>		
<b>Total Revenues</b>	<b>6,817,713</b>	<b>100,837</b>	<b>6,918,550</b>
	<hr/>		
Expenditures			
Current			
General government	-	-	-
Public safety	3,892,326	3,039,835	6,932,161
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
	<hr/>		
<b>Total expenditures</b>	<b>3,892,326</b>	<b>3,039,835</b>	<b>6,932,161</b>
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	2,925,387	(2,938,998)	(13,611)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	-	2,818,581	2,818,581
Transfers, out	(2,818,581)	(74,167)	(2,892,748)
	<hr/>		
<b>Total other financing     sources (uses)</b>	<b>(2,818,581)</b>	<b>2,744,414</b>	<b>(74,167)</b>
	<hr/>		
<b>Net changes in fund balances</b>	<b>106,806</b>	<b>(194,584)</b>	<b>(87,778)</b>
	<hr/>		
Fund balances beginning of year	2,100,669	6,929,902	9,030,571
	<hr/>		
<b>Fund balances end of year</b>	<b>\$ 2,207,475</b>	<b>6,735,318</b>	<b>8,942,793</b>
	<hr/>		

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**AMBULANCE - SPECIAL REVENUE FUND - COMM/EMS GRT SUB FUND**  
**Fiscal Year Ended June 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Interest income	\$ 80,000	80,000	100,837	20,837
Prior year cash appropriated	699,607			
<b>Total budgeted revenues</b>	<u>779,607</u>			
Expenditures				
Salaries and benefits	722,313	722,313	653,628	68,685
Operating expenses	2,625,016	2,625,016	1,891,602	733,414
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>3,347,329</u>	<u>3,347,329</u>	<u>2,545,230</u>	<u>802,099</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(2,567,722)	(3,267,329)	(2,444,393)	822,936
Other Financing Sources (Uses)				
Transfers in	2,641,889	2,818,582	2,818,581	(1)
Transfers out	(74,167)	(74,167)	(74,167)	-
<b>Total other financing sources (uses)</b>	<u>2,567,722</u>	<u>2,744,415</u>	<u>2,744,414</u>	<u>(1)</u>
Net change in fund balance	-	(522,914)	300,021	822,935
Fund balance, beginning	6,929,902	6,929,902	6,929,902	-
<b>Fund balance, ending</b>	<u>\$6,929,902</u>	<u>6,406,988</u>	<u>7,229,923</u>	<u>822,935</u>
Change in accounts payable			<u>(494,605)</u>	
GAAP fund balance			<u>\$6,735,318</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 -**  
**COMM/EMS GRT SUB FUND**  
**Fiscal Year Ended June 30, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,290,211	6,710,909	6,710,908	(1)
Investment income	12,000	12,000	13,815	1,815
<b>Total revenues</b>	<u>6,302,211</u>	<u>6,722,909</u>	<u>6,724,723</u>	<u>1,814</u>
Prior year cash appropriated	(12,000)			
<b>Total budgeted revenues</b>	<u>6,290,211</u>			
Expenditures				
Current				
Public safety				
Operating expenses	3,648,322	3,892,327	3,892,327	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<u>3,648,322</u>	<u>3,892,327</u>	<u>3,892,327</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	2,641,889	2,830,582	2,832,396	1,814
Other Financing Sources (Uses)				
Transfers out	(2,641,889)	(2,818,582)	(2,818,581)	1
Net change in fund balance	-	12,000	13,815	1,815
Fund balance, beginning	<u>2,100,669</u>	<u>2,100,669</u>	<u>2,100,669</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 2,100,669</u>	<u>2,112,669</u>	<u>2,114,484</u>	<u>1,815</u>
Change in accounts receivable			<u>92,991</u>	
GAAP fund balance			<u>\$2,207,475</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**AGENCY FUNDS**

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

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

*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.



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2011**

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
<b>CLERK REFUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 946	143	156	<b>933</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 946	143	156	<b>933</b>
<b>CONSERVANCY AND IRRIGATION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	377,251	377,251	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	377,251	377,251	-
<b>MUNICIPALITIES FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	2,942,561	2,942,844	<b>( 283 )</b>
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	2,942,561	2,942,844	<b>( 283 )</b>
<b>STATE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	4,221,321	4,221,321	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	4,221,321	4,221,321	-
<b>SCHOOL FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	47,520,496	47,520,496	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	47,520,496	47,520,496	-

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2011**

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
<b>SUSPENSE FUND</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 43,249	77,322,040	77,319,800	45,489
Property taxes receivable	2,417,967	117,513,899	117,408,086	2,523,780
<b>Total assets</b>	<u>\$ 2,461,216</u>	<u>194,835,939</u>	<u>194,727,886</u>	<u>2,569,269</u>
<b>LIABILITIES</b>				
Due to other taxing districts	2,461,216	56,254,412	56,146,359	2,569,269
<b>Total Liabilities</b>	<u>\$ 2,461,216</u>	<u>56,254,412</u>	<u>56,146,359</u>	<u>2,569,269</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 44,195	77,322,183	77,319,956	46,422
Property taxes receivable	2,417,967	117,513,899	117,408,086	2,523,780
<b>Total Assets</b>	<u>\$ 2,462,162</u>	<u>194,836,082</u>	<u>194,728,042</u>	<u>2,570,202</u>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 946	143	156	933
Due to other taxing districts	2,461,216	56,254,412	56,146,359	2,569,269
<b>Total liabilities</b>	<u>\$ 2,462,162</u>	<u>56,254,555</u>	<u>56,146,515</u>	<u>2,570,202</u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

**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, 2011**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>ASSETS</b>			
Pooled cash and investments	\$ 6,811,787	312,218	7,124,005
Receivables			
Intergovernmental	23,266	-	23,266
Other	237	-	237
Prepaid expenditures	50,755	-	50,755
<b>Total assets</b>	<b>6,886,045</b>	<b>312,218</b>	<b>7,198,263</b>
<b>LIABILITIES</b>			
Accounts payable	72,171	-	72,171
Accrued payroll	40,415	-	40,415
<b>Total liabilities</b>	<b>112,586</b>	<b>-</b>	<b>112,586</b>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	50,755	-	50,755
Restricted	6,722,704	312,218	7,034,922
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>6,773,459</b>	<b>312,218</b>	<b>7,085,677</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,886,045</b>	<b>312,218</b>	<b>7,198,263</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2011**

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net assets are different because:	Communications Authority
<b>Total Fund Balance Communications Authority</b>	<u>\$ 7,085,677</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,498,884
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>(168,666)</u>
<b>Net assets Communications Authority</b>	<u><u>\$ 8,415,895</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 COMMUNICATIONS AUTHORITY  
 Fiscal Year Ended June 30, 2011**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental	\$ 3,920,047	-	3,920,047
Investment income	92,776	4,281	97,057
Miscellaneous	7,416	-	7,416
	<hr/>		<hr/>
<b>Total revenues</b>	4,020,239	4,281	4,024,520
	<hr/>		<hr/>
Expenditures			
Current			
Public Safety	4,065,376	-	4,065,376
Capital outlay	-	-	-
	<hr/>		<hr/>
<b>Total expenditures</b>	4,065,376	-	4,065,376
	<hr/>		<hr/>
Excess of revenues over expenditures before other financings sources (uses)	(45,137)	4,281	(40,856)
	<hr/>		<hr/>
<b>Net changes in fund balances</b>	(45,137)	4,281	(40,856)
	<hr/>		<hr/>
Fund balances beginning of year	6,818,596	307,937	7,126,533
	<hr/>		<hr/>
<b>Fund balances end of year</b>	\$ 6,773,459	312,218	7,085,677
	<hr/> <hr/>		<hr/> <hr/>

**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, 2011**

	<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>\$ (40,856)</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.	(197,318)
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>(27,497)</u>
<b>Change in net assets Communications Authority</b>	<u><u>\$ (265,671)</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 3,675,224	3,919,229	3,915,127	(4,102)
Interest income	85,000	85,000	92,776	7,776
Miscellaneous	5,000	5,000	7,179	2,179
<b>Total revenues</b>	<u>3,765,224</u>	<u>4,009,229</u>	<u>4,015,082</u>	<u>5,853</u>
Prior year cash appropriated	<u>1,025,049</u>			
<b>Total budgeted revenues</b>	<u>4,790,273</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,218,218	3,218,218	2,875,549	342,669
Operating expenses	1,572,055	1,501,697	1,247,389	254,308
<b>Total expenditures</b>	<u>4,790,273</u>	<u>4,719,915</u>	<u>4,122,938</u>	<u>596,977</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(710,686)</u>	<u>(107,856)</u>	<u>602,830</u>
Net change in fund balance	-	(710,686)	(107,856)	602,830
Fund balance, beginning	<u>6,818,596</u>	<u>6,818,596</u>	<u>6,818,596</u>	-
<b>Fund balance, ending</b>	<u>\$ 6,818,596</u>	<u>6,107,910</u>	<u>6,710,740</u>	<u>602,830</u>
Change in accounts receivable			5,157	
Change in prepaid expenses			(752)	
Change in accounts payable			(31,668)	
Change in accrued liabilities			<u>89,982</u>	
GAAP fund balance (deficit)			<u>\$ 6,773,459</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Investment income	3,500	3,500	4,281	781
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>3,500</u>	<u>3,500</u>	<u>4,281</u>	<u>781</u>
Prior year cash appropriated	<u>(3,500)</u>			
<b>Total budgeted revenues</b>	-			
Expenditures				
Capital outlay	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>3,500</u>	<u>4,281</u>	<u>781</u>
Net change in fund balance	-	3,500	4,281	781
Fund balance, beginning	<u>307,937</u>	<u>307,937</u>	<u>307,937</u>	-
<b>Fund balance, ending</b>	<u>\$ 307,937</u>	<u>311,437</u>	<u>312,218</u>	<u>781</u>

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEET  
SAN JUAN WATER COMMISSION  
June 30, 2011**

	San Juan Water Commission
<b>ASSETS</b>	
Pooled cash and investments	\$ 200,168
Receivables	
Intergovernmental	-
Interest	-
Other	606
Prepaid expenditures	533
<b>Total assets</b>	<u>\$ 201,307</u>
<b>LIABILITIES</b>	
Accounts payable	18,927
Accrued payroll	5,848
<b>Total liabilities</b>	<u>24,775</u>
<b>FUND BALANCES</b>	
Nonspendable	533
Restricted	175,999
Committed	-
Assigned	-
Unassigned	-
<b>Total fund balances</b>	<u>176,532</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 201,307</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2011**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net assets are different because:	San Juan Water Commission
<b>Total Fund Balance San Juan Water Commission</b>	<u>\$ 176,532</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	21,408
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>(74,512)</u>
<b>Net assets San Juan Water Commission</b>	<u><u>\$ 123,428</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, 2011**

	San Juan Water Commission
<u>Revenues</u>	
Intergovernmental	\$ 2,627,340
Investment income	3,039
Miscellaneous	<u>653,510</u>
<b>Total revenues</b>	<u>3,283,889</u>
<u>Expenditures</u>	
Current	
Environmental	1,160,511
Capital outlay	<u>1,989,275</u>
<b>Total expenditures</b>	<u>3,149,786</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>134,103</u>
<b>Net changes in fund balances</b>	134,103
Fund balances beginning of year	<u>42,429</u>
<b>Fund balances end of year</b>	<u><u>\$ 176,532</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, 2011**

	<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>\$ 134,103</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.	(7,718)
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>(7,096)</u>
<b>Change in net assets San Juan Water Commission</b>	<u><u>\$ 119,289</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, 2011**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 3,477,086	3,677,086	2,627,340	(1,049,746)
Interest earnings	2,000	2,000	3,039	1,039
Fees	-	-	240	240
Miscellaneous	5,595	652,672	652,885	213
<b>Total revenues</b>	<u>3,484,681</u>	<u>4,331,758</u>	<u>3,283,504</u>	<u>(1,048,254)</u>
<b>Prior year cash appropriated</b>	<u>(65,136)</u>			
<b>Total budgeted revenues</b>	3,419,545			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	455,347	455,347	449,305	6,042
Operating expenses	999,198	999,198	750,121	249,077
Capital outlay	1,965,000	2,841,020	1,989,275	851,745
<b>Total expenditures</b>	<u>3,419,545</u>	<u>4,295,565</u>	<u>3,188,701</u>	<u>1,106,864</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	36,193	94,803	58,610
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	-	36,193	94,803	58,610
Fund balance, beginning	<u>42,429</u>	<u>42,429</u>	<u>42,429</u>	-
<b>Fund balance, ending</b>	<u>\$ 42,429</u>	<u>78,622</u>	<u>137,232</u>	<u>58,610</u>
<b>Change in investments</b>				
Change in accounts receivable			385	
Change in prepaid expenses			(13,878)	
Change in accounts payable			38,044	
Change in accrued liabilities			<u>14,749</u>	
GAAP fund balance			<u>\$ 176,532</u>	



San Juan County Detention Transport



**SAN JUAN COUNTY, NEW MEXICO  
STATISTICAL SECTION  
June 30, 2011**

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 NINE 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	2011
\$ 99,404,659	\$ 126,888,528	\$ 151,354,543	\$ 161,240,728
85,767,872	76,534,768	64,651,646	49,534,640
21,140,718	23,420,938	22,729,468	29,318,842
<u>\$ 206,313,249</u>	<u>\$ 226,844,234</u>	<u>\$ 238,735,657</u>	<u>\$ 240,094,210</u>
\$ 1,365,768	\$ 2,219,071	\$ 1,696,202	\$ 1,498,884
-	-	-	6,866,256
6,034,938	7,245,166	6,985,364	50,755
<u>\$ 7,400,706</u>	<u>\$ 9,464,237</u>	<u>\$ 8,681,566</u>	<u>\$ 8,415,895</u>
\$ 27,817	\$ 30,408	\$ 29,126	\$ 21,408
-	-	-	101,487
889,748	200,326	(24,987)	533
<u>\$ 917,565</u>	<u>\$ 230,734</u>	<u>\$ 4,139</u>	<u>\$ 123,428</u>

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

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Expenses</b>					
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>
<b>Program Revenues</b> (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>
<b>Net (Expense)/Revenue</b>	<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>
<b>General Revenues and Other Changes in Net Assets</b>					
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>
<b>Changes in Net Assets</b>					
Governmental activities	<u><u>\$ (4,103,364)</u></u>	<u><u>\$ 9,035,726</u></u>	<u><u>\$ 16,500,043</u></u>	<u><u>\$ 27,412,801</u></u>	<u><u>\$ 18,053,954</u></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	2011
\$ 16,045,023	\$ 18,336,265	\$ 20,727,485	\$ 16,098,952
44,186,566	45,027,490	44,929,414	48,168,541
7,747,021	7,816,257	7,655,029	8,153,552
17,997,903	21,108,345	18,442,636	21,941,072
4,552,527	5,555,398	5,170,712	5,929,125
3,710,884	3,876,585	7,015,661	6,038,756
3,226,345	3,464,626	3,183,962	2,916,646
<u>\$ 97,466,269</u>	<u>\$ 105,184,966</u>	<u>\$ 107,124,899</u>	<u>\$ 109,246,644</u>

\$ 1,240,351	\$ 1,668,349	\$ 1,322,714	\$ 859,637
1,254,033	1,399,139	1,269,599	1,226,359
5,859,701	6,660,677	8,405,169	8,281,350
3,521,082	3,689,775	3,803,744	4,145,942
285,207	282,574	251,377	246,033
16,277,232	16,024,794	15,847,170	16,703,739
8,635,839	10,634,591	15,958,904	6,128,672
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>
<u>\$(60,392,824)</u>	<u>\$(64,825,067)</u>	<u>\$(60,266,222)</u>	<u>\$(71,654,912)</u>

\$ 19,175,278	\$ 20,207,811	\$ 21,800,443	\$ 22,437,794
42,060,583	40,928,066	33,217,840	34,451,419
1,800,586	1,685,025	1,707,702	1,756,470
876,336	1,210,037	1,364,763	1,654,368
17,313,715	15,645,026	10,480,170	8,937,100
23,269	18,880	24,861	1,583
1,219,606	2,748,488	2,054,090	2,070,333
-	-	-	-
3,560,458	2,147,124	932,788	797,644
662,477	765,595	574,988	906,754
<u>\$ 86,692,308</u>	<u>\$ 85,356,052</u>	<u>\$ 72,157,645</u>	<u>\$ 73,013,465</u>
<u>\$ 26,299,484</u>	<u>\$ 20,530,985</u>	<u>\$ 11,891,423</u>	<u>\$ 1,358,553</u>

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

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

<u>Fiscal Year</u>	
<u>2010</u>	<u>2011</u>
\$ 4,796,416	\$ 4,290,191
<u>4,796,416</u>	<u>4,290,191</u>
3,882,073	3,920,047
25,138	-
<u>3,907,211</u>	<u>3,920,047</u>
<u>\$ (889,205)</u>	<u>\$ (370,144)</u>
100,509	97,057
6,025	7,416
<u>106,534</u>	<u>104,473</u>
<u>\$ (782,671)</u>	<u>\$ (265,671)</u>

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

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

Fiscal Year	
<u>2010</u>	<u>2011</u>
\$ 4,043,536	\$ 3,164,600
<u>4,043,536</u>	<u>3,164,600</u>
3,809,953	2,627,340
-	-
<u>3,809,953</u>	<u>2,627,340</u>
<u>\$ (233,583)</u>	<u>\$ (537,260)</u>
1,696	3,039
5,292	653,510
<u>6,988</u>	<u>656,549</u>
<u>\$ (226,595)</u>	<u>\$ 119,289</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM**  
**LAST NINE 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**

<b>Program Revenues</b>			
<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$ 1,314,085	\$ 1,668,349	\$ 1,322,714	\$ 859,637
10,333,881	13,069,805	12,632,110	10,409,035
2,616,491	4,576,750	7,895,864	2,167,291
13,550,572	15,140,351	16,947,049	18,367,222
8,629,863	5,273,103	7,525,632	5,168,256
628,553	631,541	535,308	620,291
\$ 37,073,445	\$ 40,359,899	\$ 46,858,677	\$ 37,591,732
\$ 4,713,869	\$ 4,841,793	\$ 3,907,211	\$ 3,920,047
\$ 4,713,869	\$ 4,841,793	\$ 3,907,211	\$ 3,920,047
850,000	950,000	3,809,953	2,627,340
\$ 850,000	\$ 950,000	\$ 3,809,953	\$ 2,627,340



San Juan County Sheriff's Helicopter



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

**SCHEDULE 4**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2011	22,437,794	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,238,734
Percent Change 2003-2011	48.98%	154.45%	1.35%	220.19%	19.98%	-90.59%	80.70%

**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)

<b>Fiscal Year</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b><u>Primary Government:</u></b>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 8,156,406	\$ 10,135,195	\$ 9,203,774	\$ 10,195,569	\$ 8,698,569
Unreserved	12,149,911	8,897,641	9,224,695	11,123,651	13,705,337
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 20,306,317</u>	<u>\$ 19,032,836</u>	<u>\$ 18,428,469</u>	<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 49,080,611	\$ 5,345,004	\$ 43,433,843	\$ 28,729,221	\$ 7,705,784
Unreserved, reported in:					
Special revenue funds	19,460,802	16,491,312	19,201,619	21,808,102	26,181,989
Capital projects funds	(9,904,892)	2,357,717	11,834,837	2,552,215	13,782,414
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 58,636,521</u>	<u>\$ 24,194,033</u>	<u>\$ 74,470,299</u>	<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>
Total governmental funds fund balance	\$ 78,942,838	\$ 43,226,869	\$ 92,898,768	\$ 74,408,758	\$ 70,074,093
<b><u>Discretely Presented Component Units:</u></b>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 87,751
Unreserved	-	-	-	-	2,897,530
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,281</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 42,338
Unreserved	-	-	-	-	3,167,724
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,062</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 implemented GASB 54 in FY2011, changing the presentation of fund balance on fund financial statements. San Juan County decided not to restate prior years, GASB 54 will be used on an ongoing basis.

SCHEDULE 5

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 10,120,468	\$ 11,161,175	\$ 12,474,637	\$ 11,664,726	\$ -
13,807,310	11,992,525	13,116,151	13,225,805	-
\$ -	\$ -	\$ -	\$ -	\$ 996,734
-	-	-	-	2,108,915
-	-	-	-	-
-	-	-	-	11,225,622
-	-	-	-	9,864,003
<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>	<u>\$ 25,590,788</u>	<u>\$ 24,890,531</u>	<u>\$ 24,195,274</u>
\$ 8,315,356	\$ 17,320,982	\$ 14,787,727	\$ 20,992,547	\$ -
33,665,104	32,976,677	31,893,753	23,050,446	-
15,317,293	35,717,675	30,072,803	20,797,811	-
\$ -	\$ -	\$ -	\$ -	\$ 84,791
-	-	-	-	47,593,821
-	-	-	-	4,976,387
-	-	-	-	5,015,230
-	-	-	-	(453,583)
<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>	<u>\$ 76,754,283</u>	<u>\$ 64,840,804</u>	<u>\$ 57,216,646</u>
\$ 81,225,531	\$ 109,169,034	\$ 102,345,071	\$ 89,731,335	\$ 81,411,920
\$ 54,403	\$ 124,384	\$ 238,307	\$ 243,886	\$ -
4,803,785	6,095,183	7,141,723	6,882,647	-
\$ -	\$ -	\$ -	\$ -	\$ 50,755
-	-	-	-	7,034,922
<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>	<u>\$ 7,126,533</u>	<u>\$ 7,085,677</u>
\$ 136,960	\$ 38,661	\$ 84,628	\$ 130,763	\$ -
1,908,424	883,848	163,367	(88,334)	-
\$ -	\$ -	\$ -	\$ -	\$ 533
-	-	-	-	175,999
<u>\$ 2,045,384</u>	<u>\$ 922,509</u>	<u>\$ 247,995</u>	<u>\$ 42,429</u>	<u>\$ 176,532</u>

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

<b>Fiscal Year</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>Revenues</b>					
Taxes (see Schedule 7)	\$ 38,718,983	\$ 37,842,246	\$ 47,806,925	\$ 58,693,934	\$ 72,232,473
Licenses and permits and fees	4,425,849	7,355,844	7,862,723	9,257,997	9,877,677
Intergovernmental	7,876,326	9,486,870	11,527,526	9,883,361	15,012,473
Interest on investments	1,922,475	958,600	887,738	2,078,343	2,468,396
Rodeo	-	747,890	662,019	22,282	93,851
Sale of assets	-	103,528	613,600	455,348	330,926
Miscellaneous	156,589	240,494	381,311	589,016	234,175
<b>Total revenues</b>	<b>53,100,222</b>	<b>56,735,472</b>	<b>69,741,842</b>	<b>80,980,281</b>	<b>100,249,971</b>
<b>Expenditures</b>					
General government	7,061,850	8,604,855	9,181,745	9,689,590	10,999,724
Public safety	17,943,658	19,527,622	22,599,540	26,272,623	31,693,632
Health and welfare	6,718,854	8,533,710	11,015,207	11,654,349	12,311,443
Culture and recreation	2,816,844	3,413,997	3,464,310	2,659,394	2,808,239
Conservation	634,924	-	-	-	-
Highways and streets	5,192,220	-	-	-	-
Public works	-	8,190,200	4,024,719	5,189,435	5,304,040
Sanitation	-	-	-	-	-
Environmental	1,669,995	3,917,853	3,756,886	2,516,476	2,961,851
Capital outlay (1)	12,092,421	12,440,813	20,781,077	34,113,845	23,429,529
Debt service					
Principal	1,515,000	1,440,000	2,130,000	3,870,000	4,980,000
Interest	988,147	2,939,477	1,734,708	3,504,579	3,258,207
Bond issuance costs	1,061,709	-	941,861	-	552,419
Interest expense	-	-	-	-	-
<b>Total expenditures</b>	<b>57,695,622</b>	<b>69,008,527</b>	<b>79,630,053</b>	<b>99,470,291</b>	<b>98,299,084</b>
Excess of revenues over (under) expenditures	(4,595,400)	(12,273,055)	(9,888,211)	(18,490,010)	1,950,887
<b>Other Financing Sources (Uses)</b>					
Bonds issued	38,050,714	-	59,560,110	-	32,395,000
Bond premium (discount)	-	-	-	-	1,408,813
Payment to refunding bond escrow agent	(5,174,647)	-	-	-	(34,930,799)
Capital lease issuance	-	-	-	-	-
Bond defeasance	-	(23,206,437)	-	-	-
Transfers in	23,765,550	24,418,897	17,617,201	19,183,438	28,234,539
Transfers out	(23,865,550)	(24,418,897)	(17,617,201)	(19,183,438)	(28,234,539)
<b>Total other financing sources (uses)</b>	<b>32,776,067</b>	<b>(23,206,437)</b>	<b>59,560,110</b>	<b>-</b>	<b>(1,126,986)</b>
<b>Net changes in fund balances</b>	<b>\$ 28,180,667</b>	<b>\$ (35,479,492)</b>	<b>\$ 49,671,899</b>	<b>\$ (18,490,010)</b>	<b>\$ 823,901</b>
Debt service as a percentage of noncapital expenditures	7.8%	7.7%	8.2%	11.3%	11.7%

Information gathered from the Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.  
(Statement of Rev/Exp)

(1) The capital outlay listed above is adjusted in the government-wide statement of activities for the following variances: donated assets, depreciation expense, gain or loss on disposal of assets, and capital outlay classified as operating expenditures on the fund financial statements.

**SCHEDULE 6**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$	74,059,102	\$ 81,142,801	\$ 79,660,051	\$ 68,232,804	\$ 69,349,604
	10,224,763	12,160,374	13,700,514	15,052,603	14,759,321
	15,341,755	21,882,447	26,060,007	25,501,081	24,735,821
	3,609,971	3,560,458	2,147,124	932,788	797,644
	-	-	-	-	-
	870,317	91,841	35,568	45,214	154,725
	599,916	662,477	2,443,372	807,292	923,611
	<u>104,705,824</u>	<u>119,500,398</u>	<u>124,046,636</u>	<u>110,571,782</u>	<u>110,720,726</u>
	12,789,342	13,669,104	17,184,917	19,112,987	15,265,627
	35,977,150	40,660,054	43,606,393	42,490,583	44,138,248
	13,557,476	16,357,642	19,417,182	18,337,941	19,644,475
	3,183,233	3,779,726	4,782,298	4,754,188	4,768,514
	-	-	-	-	-
	-	-	-	-	-
	5,477,566	6,361,745	6,215,067	5,757,324	6,180,379
	-	-	-	-	-
	3,323,786	3,710,884	3,876,585	7,015,661	6,038,756
	11,016,367	15,489,151	25,544,706	14,851,637	12,445,556
	5,000,000	5,205,000	6,755,000	7,655,000	7,625,000
	3,229,466	3,193,787	3,488,451	3,210,197	2,933,586
	-	420,010	-	-	-
	-	-	-	-	-
	<u>93,554,386</u>	<u>108,847,103</u>	<u>130,870,599</u>	<u>123,185,518</u>	<u>119,040,141</u>
	11,151,438	10,653,295	(6,823,963)	(12,613,736)	(8,319,415)
	-	17,450,000	-	-	-
	-	(11,009)	-	-	-
	-	(148,783)	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	27,130,657	45,461,234	29,767,041	24,808,384	27,919,586
	<u>(27,130,657)</u>	<u>(45,461,234)</u>	<u>(29,767,041)</u>	<u>(24,808,384)</u>	<u>(27,919,586)</u>
	-	17,290,208	-	-	-
\$	<u>11,151,438</u>	<u>\$ 27,943,503</u>	<u>\$ (6,823,963)</u>	<u>\$ (12,613,736)</u>	<u>\$ (8,319,415)</u>
	10.0%	9.4%	9.7%	10.0%	9.9%



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

<u>Fiscal Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Communications Authority</u>				
<b>Revenues</b>				
Intergovernmental	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869	\$ 4,841,793
Interest on investments	91,779	196,656	283,688	189,052
Miscellaneous	1,323	6,769	7,051	6,063
Total Communications Authority revenues	<u>4,259,267</u>	<u>4,643,040</u>	<u>5,004,608</u>	<u>5,036,908</u>
<b>Expenditures</b>				
Public safety	2,675,816	2,720,472	3,581,762	3,855,181
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>
Excess of revenues over (under) expenditures	1,543,740	1,872,907	1,361,379	1,160,463
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<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>San Juan Water Commission</u>				
<b>Revenues</b>				
Intergovernmental	\$ 619,000	\$ 800,000	\$ 850,000	\$ 950,000
Interest on investments	103,020	166,474	119,105	16,475
Miscellaneous	1,787	3,972	3,873	4,183
Total San Juan Water Commission revenues	<u>723,807</u>	<u>970,446</u>	<u>972,978</u>	<u>970,658</u>
<b>Expenditures</b>				
Environmental	551,522	733,076	843,023	1,000,161
Capital outlay	679,248	1,402,048	1,252,830	645,011
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>
Excess of revenues over (under) expenditures	(506,963)	(1,164,678)	(1,122,875)	(674,514)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<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>

**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 6-A**

<u>2010</u>	<u>2011</u>
\$ 3,907,211	\$ 3,920,047
100,509	97,057
6,025	7,416
<u>4,013,745</u>	<u>4,024,520</u>
4,267,242	4,065,376
-	-
<u>4,267,242</u>	<u>4,065,376</u>
(253,497)	(40,856)
-	-
-	-
-	-
<u>\$ (253,497)</u>	<u>\$ (40,856)</u>

\$ 3,809,953	\$ 2,627,340
1,696	3,039
5,292	653,510
<u>3,816,941</u>	<u>3,283,889</u>
1,040,989	1,160,511
2,981,518	1,989,275
<u>4,022,507</u>	<u>3,149,786</u>
(205,566)	134,103
-	-
-	-
-	-
<u>\$ (205,566)</u>	<u>\$ 134,103</u>

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

**SCHEDULE 7**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2011	22,548,664	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,349,604
Percent Change 2003-2011	54.58%	154.45%	1.35%	220.19%	19.98%	-90.59%	83.26%

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



San Juan County Detention Center



**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

<b>Fiscal Year Ending 6/30</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Agriculture	\$ 3,463,068	\$ 2,862,056	\$ 3,125,414	\$ 3,166,913	\$ 5,119,445
Mining	578,180,084	689,314,777	607,918,843	687,343,880	847,054,986
Construction	276,120,351	227,255,781	285,686,825	350,081,488	364,342,845
Manufacturing	58,559,814	45,423,952	81,912,653	123,344,214	152,739,833
Trans, Comm., Util.	100,284,512	121,723,692	131,706,384	145,247,327	172,338,365
Wholesale Trade	137,288,624	117,913,376	134,578,752	180,056,813	253,483,931
Retail Trade	857,386,107	877,125,135	841,068,001	797,136,275	811,891,723
Finance, Insurance & Real Estate	27,998,152	27,011,911	27,188,498	32,360,736	40,447,837
Services	608,382,641	567,860,766	691,203,628	841,834,330	885,557,210
Government	64,662,780	81,017,819	73,905,230	67,971,165	73,833,091
<b>Total (1)</b>	<b>\$ 2,712,326,133</b>	<b>\$ 2,757,509,265</b>	<b>\$ 2,878,294,228</b>	<b>\$ 3,228,543,141</b>	<b>\$ 3,606,809,266</b>
County Direct Tax Rate as of 6/30	0.7500%	0.7500%	1.0625%	1.0625%	1.1875%

(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**

<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$ 6,208,195	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709
775,282,826	873,856,660	897,561,303	670,583,833	709,915,568
426,275,670	606,207,521	589,085,051	386,053,620	376,375,762
157,302,699	198,949,959	180,416,312	135,410,017	171,293,110
194,126,155	210,184,086	236,021,995	234,468,806	265,361,655
280,104,550	323,493,404	301,134,218	208,918,048	226,922,324
907,912,575	943,383,335	880,964,124	783,921,637	791,239,888
48,976,849	79,434,817	84,247,959	67,834,906	60,342,931
941,654,296	963,804,186	928,420,521	757,967,647	847,977,104
78,985,195	65,502,825	16,877,681	21,160,334	21,763,003
<b>\$ 3,816,829,010</b>	<b>\$ 4,267,572,914</b>	<b>\$ 4,118,242,623</b>	<b>\$ 3,269,316,092</b>	<b>\$ 3,473,947,054</b>
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)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>County Direct Rate</b>	<b>County Unincorporated Rate</b>	<b>Total SJC GRT</b>
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%
2011	5.1250%	0.8125%	0.3750%	6.3125%

**CITY OF AZTEC (COA)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COA Share of State GRT</b>	<b>COA Direct Rate</b>	<b>San Juan County</b>	<b>Total COA GRT</b>
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%
2011	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%

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

<b>Fiscal Year</b>	<b>State GRT</b>	<b>V/W SAN Share of State GRT</b>	<b>V/W SAN Direct Rate</b>	<b>San Juan County</b>	<b>Total V/W SAN GRT</b>
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%
2011	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%

\* 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)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COF Share of State GRT</b>	<b>COF Direct Rate</b>	<b>San Juan County</b>	<b>Total COF GRT</b>
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%
2011	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%

**CITY OF BLOOMFIELD (COB)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COB Share of State GRT</b>	<b>COB Direct Rate</b>	<b>San Juan County</b>	<b>Total COB GRT</b>
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%
2011	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%



**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 2011		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	199	0.30%	\$ 2,755,709	0.08%
Mining	1,827	2.77%	709,915,568	20.43%
Construction	7,014	10.65%	376,375,762	10.83%
Manufacturing	2,790	4.24%	171,293,110	4.93%
Trans, Comm., Util.	4,482	6.80%	265,361,655	7.64%
Wholesale Trade	4,212	6.39%	226,922,324	6.53%
Retail Trade	13,949	21.17%	791,239,888	22.78%
Finance, Insurance & Real Estate	2,810	4.27%	60,342,931	1.74%
Services	28,578	43.38%	847,977,104	24.41%
Government	21	0.03%	21,763,003	0.63%
<b>Total (1)</b>	<b>65,882</b>	<b>100.00%</b>	<b>\$ 3,473,947,054</b>	<b>100.00%</b>

(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 2002			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
164	0.35%	\$ 3,463,068	0.13%
1,349	2.89%	578,180,084	21.32%
5,325	11.38%	276,120,351	10.18%
1,662	3.55%	58,559,814	2.16%
2,347	5.02%	100,284,512	3.70%
2,851	6.09%	137,288,624	5.06%
11,977	25.60%	857,386,107	31.61%
1,517	3.24%	27,998,152	1.03%
19,545	41.78%	608,382,641	22.43%
45	0.10%	64,662,780	2.38%
46,782	100.00%	<u>\$ 2,712,326,133</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
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
2011	1,253,385,595	1,792,552,839	123,120,649	**	1,434,122

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
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%
2011	6.425	8.500	11,257,530,483	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.

\*\*Starting in Tax Year 2011 the Personal Property - Non-Residential Agriculture will be included in the Non-Agriculture total per the Assessor's Office

SCHEDULE 11

<b>Oil &amp; Gas</b>				
<b>Production</b>	<b>Equipment</b>	<b>Less: Tax- Exempt Property</b>	<b>Adjustment For Protested Taxes</b>	<b>Total Taxable Assessed Value (1)</b>
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
800,662,132	157,091,104	301,183,891	(78,304,899)	3,748,757,651

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

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

**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>	<u>2011</u>
6.627	6.737	6.451	6.567	6.312	6.425
0.000	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>	<u>6.425</u>
5.099	5.223	5.049	5.198	4.938	5.017
0.956	1.912	2.492	2.175	2.137	2.180
<u>6.055</u>	<u>7.135</u>	<u>7.541</u>	<u>7.373</u>	<u>7.075</u>	<u>7.197</u>
5.031	5.088	4.802	4.860	4.570	4.663
0.000	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>	<u>4.663</u>
1.496	1.511	1.434	1.457	1.438	1.457
0.000	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>	<u>1.457</u>
2.281	2.287	2.276	2.280	2.133	2.185
2.375	2.366	2.967	2.997	5.497	4.640
<u>4.656</u>	<u>4.653</u>	<u>5.243</u>	<u>5.277</u>	<u>7.630</u>	<u>6.825</u>
2.316	2.325	2.314	2.322	2.149	2.192
4.349	4.355	5.310	5.357	5.794	5.386
<u>6.665</u>	<u>6.680</u>	<u>7.624</u>	<u>7.679</u>	<u>7.943</u>	<u>7.578</u>
2.261	3.349	2.263	3.953	4.706	4.608
7.490	6.451	7.427	5.772	4.938	5.065
<u>9.751</u>	<u>9.800</u>	<u>9.690</u>	<u>9.725</u>	<u>9.644</u>	<u>9.673</u>
2.338	2.347	2.337	2.346	2.244	2.304
6.748	6.571	6.838	6.837	6.773	6.840
<u>9.086</u>	<u>8.918</u>	<u>9.175</u>	<u>9.183</u>	<u>9.017</u>	<u>9.144</u>
3.316	3.371	3.228	3.283	3.156	3.212
0.600	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>	<u>3.812</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.234	1.291	1.221	1.250	1.150	1.530
<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>	<u>1.530</u>

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

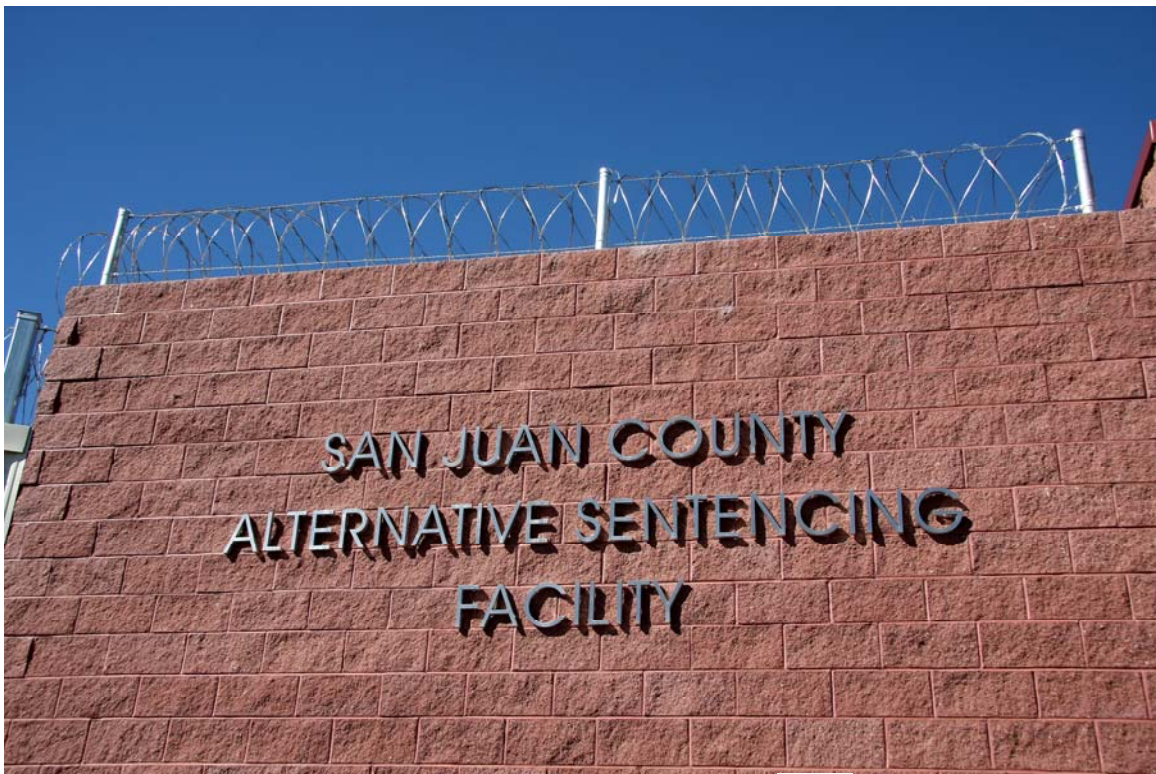
<u>Fiscal Year</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b><u>Direct Rate</u></b>				
<b>San Juan County</b>				
Operating Millage	8.000	8.000	8.000	8.500
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	<u>8.000</u>	<u>8.000</u>	<u>8.000</u>	<u>8.500</u>
<b><u>Overlapping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

**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>	<u>2011</u>
8.500	8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000	0.000
8.500	8.500	8.500	8.500	8.500	8.500
6.734	6.781	5.649	5.529	5.496	5.993
0.956	1.912	2.492	2.175	2.137	2.180
7.690	8.693	8.141	7.704	7.633	8.173
6.256	6.312	6.009	6.324	5.873	5.817
0.000	0.000	0.000	0.000	0.000	0.000
6.256	6.312	6.009	6.324	5.873	5.817
1.877	1.925	1.824	1.879	1.908	1.950
0.000	0.000	0.000	0.000	0.000	0.000
1.877	1.925	1.824	1.879	1.908	1.950
2.500	2.474	2.500	2.500	2.500	2.495
2.375	2.366	2.967	2.997	5.497	4.640
4.875	4.840	5.467	5.497	7.997	7.135
2.500	2.500	2.500	2.500	2.500	2.500
4.349	4.355	5.310	5.357	5.794	5.386
6.849	6.855	7.810	7.857	8.294	7.886
2.471	3.483	2.426	4.130	4.977	4.856
7.490	6.451	7.427	5.772	4.938	5.065
9.961	9.934	9.853	9.902	9.915	9.921
2.500	2.500	2.500	2.500	2.500	2.500
6.748	6.571	6.838	6.837	6.773	6.840
9.248	9.071	9.338	9.337	9.273	9.340
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
5.100	5.100	5.100	5.100	5.100	5.100
0.000	0.000	0.000	0.000	0.000	0.000
1.234	1.291	1.221	1.250	1.150	1.530
1.234	1.291	1.221	1.250	1.150	1.530





San Juan County Juvenile Detention 

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

**SCHEDULE 14**

Taxpayer	2011			2002		
	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	\$ 536,616,088	1	14.3%	\$ 133,696,269	1	4.4%
BHP Navajo Coal Co.	273,859,970	2	7.3%	65,421,458	5	2.2%
Tucson Electric Power Co.	241,830,735	3	6.5%	-		0.0%
Arizona Public Service Co.	241,353,736	4	6.4%	68,202,510	4	2.3%
Williams Four Corners LLC	217,550,093	5	5.8%	88,587,179	3	2.9%
San Juan Coal Co.	214,740,829	6	5.7%	95,288,722	2	3.2%
Enterprise Field Service LLC	210,674,857	7	5.6%	-		0.0%
Southern California Edison Co.	159,134,817	8	4.2%	37,550,207	9	1.2%
El Paso Natural Gas Co	138,178,751	9	3.7%	39,542,202	8	1.3%
Transwestern Pipeline Co.	102,789,999	10	2.7%	-		0.0%
Burlington Resources	-		0.0%	54,787,539	6	1.8%
El Paso Field Services	-		0.0%	47,919,270	7	1.6%
Southern California Public Power	-		0.0%	34,279,089	10	1.1%
Totals	<u>\$ 2,336,729,875</u>		<u>62.2%</u>	<u>\$ 665,274,445</u>		<u>22.0%</u>

Source: San Juan County Assessor's Office

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

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year (Original Levy)</b>	<b>Adjustments</b>	<b>Total Adjusted Levy</b>	<b>Collected within the Fiscal Year of the Levy</b>	
				<b>Amount</b>	<b>Percentage of Original Levy</b>
2002	42,703,730	81,743	42,785,473	41,412,959	96.98%
2003	43,494,760	314,937	43,809,698	42,216,822	97.06%
2004	46,868,972	984,372	47,853,344	45,767,230	97.65%
2005	45,995,892	782,280	46,778,172	45,419,134	98.75%
2006	48,026,866	857,503	48,884,369	47,402,124	98.70%
2007	51,201,927	517,809	51,719,736	50,180,945	98.01%
2008	55,884,865	396,406	56,281,271	54,445,797	97.42%
2009	59,218,046	322,654	59,540,700	57,647,121	97.35%
2010	62,858,408	1,469,651	64,328,059	61,868,631	98.43%
2011	66,985,795	(123,522)	66,862,274	64,766,432	96.69%

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

**SCHEDULE 15**

**Total Collections to Date**

<b>Collections in Subsequent Years</b>	<b>Amount</b>	<b>Percentage of Adjusted Levy</b>
1,371,856	42,784,815	100.00%
1,588,563	43,805,385	99.99%
2,078,852	47,846,082	99.98%
1,350,378	46,769,512	99.98%
1,464,600	48,866,724	99.96%
1,477,378	51,658,323	99.88%
1,705,460	56,151,257	99.77%
1,555,035	59,202,156	99.43%
1,484,017	63,352,648	98.48%
-	64,766,432	96.87%

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

**SCHEDULE 16**

<b>Fiscal Year</b>	<b>Governmental Activities</b>			<b>Total Primary Government</b>	<b>Percentage of Personal Income (1)</b>	<b>Per Capita (1)</b>
	<b>General Obligation Bonds</b>	<b>Revenue Bonds</b>	<b>Capital Leases</b>			
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	2.137%	682
2009	-	76,570,000	162,540	76,732,540	2.013%	618
2010	-	68,915,000	248,882	69,163,882	-	(2) 532
2011	-	61,290,000	194,894	61,484,894	-	(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, 2011**

**SCHEDULE 17**

<b>Governmental Unit</b>	<b>General Obligation Long-Term Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>School Districts</b>			
Central Consolidated Schools	38,950,000	100.00%	38,950,000
Aztec School District	47,325,000	100.00%	47,325,000
Farmington School District	29,612,332	100.00%	29,612,332
Bloomfield School District	64,890,000	100.00%	64,890,000
<b>San Juan College</b>	17,190,000	100.00%	17,190,000
<b>Cities</b>			
City of Bloomfield	1,450,000	100.00%	1,450,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
<b>State of New Mexico</b>	355,500,000	6.37%	<u>22,645,350</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			222,062,682
San Juan County direct debt			<u>-</u>
Total direct and overlapping debt			222,062,682

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, 2011. 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**

<b>Fiscal Year</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Assessed Value of Property	\$ 3,106,092,088	\$ 2,681,038,593	\$ 3,253,386,688	\$ 3,653,126,771
Debt Limit, 4% of Assessed Value	124,243,684	107,241,544	130,135,468	146,125,071
Total net debt applicable to limit	-	-	-	-
Legal debt margin	124,243,684	107,241,544	130,135,468	146,125,071
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

**SCHEDULE 18**

<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349
172,480,528	170,199,292	175,996,625	192,222,868	149,950,306	159,584,614
-	-	-	-	-	-
172,480,528	170,199,292	175,996,625	192,222,868	149,950,306	159,584,614
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



**SAN JUAN COUNTY, NEW MEXICO  
 PLEDGED-REVENUE COVERAGE  
 LAST NINE 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.

**Notes:** Environmental Revenue Bond Series 2000 was paid in full June 15, 2010.

SCHEDULE 19

Fiscal Year				
2007	2008	2009	2010	2011
\$ 4,906,162	\$ 5,322,509	\$ 5,539,660	\$ 4,410,454	\$ 4,473,337
\$ 1,800,000	\$ 1,870,000	\$ 1,945,000	\$ 2,000,000	\$ 2,060,000
\$ 837,113	\$ 763,713	\$ 699,569	\$ 596,425	\$ 492,225
1.86	2.02	2.09	1.70	1.75
\$ 9,885,076	\$ 10,696,366	\$ 11,097,800	\$ 8,838,264	\$ 8,953,848
\$ 2,565,000	\$ 2,680,000	\$ 2,965,000	\$ 3,090,000	\$ 3,210,000
\$ 1,766,629	\$ 1,826,085	\$ 2,220,432	\$ 2,097,679	\$ 1,983,391
2.28	2.37	2.14	1.70	1.72
\$ 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		16.87	-
\$ 1,625,501	\$ 1,800,586	\$ 1,685,025	\$ 1,707,702	\$ 1,756,470
\$ 560,000	\$ 575,000	\$ 595,000	\$ 620,000	\$ 640,000
\$ 607,636	\$ 589,949	\$ 570,999	\$ 550,500	\$ 527,545
1.39	1.55	1.45	1.46	1.50



San Juan County Detention Center



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

**SCHEDULE 20**

<b>Year</b>	<b>Population</b>	<b>Personal Income (1)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
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	3,906,892,500	31,893	35.8	23,582	4.4%
2009	124,131	3,811,069,962	30,702	35.6	23,010	7.7%
2010	130,044	- (2)	- (2)	36.7	23,022	10.1%
2011	- (2)	- (2)	- (2)	- (2)	23,028	8.3%

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.

Note: 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.

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

<b>Employer</b>	<b>Product/Service</b>	<b>2011</b>		<b>Percentage of Total County Employment</b>
		<b>Number of Employees</b>	<b>Rank</b>	
San Juan Regional Medical Center	Health Care	1,487	1	2.89%
Farmington Public Schools	Education	1,129	2	2.20%
Central Consolidated Public Schools	Education	1,068	3	2.08%
BHP Billiton	Mining/Coal	1,015	4	1.97%
City of Farmington	Government	709	5	1.38%
San Juan County	Government	701	6	1.36%
Conoco Phillips	Oil & Gas	659	7	1.28%
Arizona Public Service	Power Plant	504	8	0.98%
San Juan College	Higher Education	494	9	0.96%
Bloomfield Schools	Education	470	10	0.91%
Aztec Oil and Well	Oil & Gas	-	-	-
Aztec Schools	Education	-	-	-
Public Service Company of New Mexico	Power Plant	-	-	-
Totals		<u>8,236</u>		<u>16.01%</u>
Total Employment San Juan County				51,400

\*\*2002 Data not available

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

SCHEDULE 21

2003**		
Number of Employees	Rank	Percentage of Total County Employment
776	4	1.61%
1,090	2	2.26%
1,128	1	2.34%
854	3	1.77%
596	5	1.24%
448	9	0.93%
		0.00%
565	7	1.17%
		0.00%
492	8	1.02%
		0.00%
415	10	0.86%
567	6	1.18%
<u>6,931</u>		<u>14.38%</u>

48,139



San Juan County Alternative Sentencing 

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

**SCHEDULE 22**

Function/Program	EMPLOYEES AS OF JUNE 30									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Government</b>										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	29	30	30	30	30	30	30	30	30	30
County Clerk	7	7	7	8	8	8	8	8	8	8
Bureau of Elections	5	6	6	6	6	6	6	6	6	6
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	6	7	7	7	7	7	7	7	7	7
Finance	9	9	10	11	11	11	13	14	14	14
Central Purchasing	8	8	8	9	9	9	10	11	11	8
Human Resources	6	7	6	6	6	7	8	7	7	7
Information Technology	8	8	8	8	9	9	9	10	10	9
Geographic Info Systems	0	0	0	0	2	3	3	3	3	3
Legal	4	4	4	4	4	5	5	7	7	7
County Executive Office	9	9	10	7	7	10	11	12	12	11
Risk Management	2	2	2	2	2	2	2	2	2	2
<b>Public Safety</b>										
Corrections										
Detention Center	109	112	113	118	123	130	140	145	145	146
Juvenile Correction-Grant	3	0	0	0	0	0	0	0	0	0
Pre-Trial	3	3	2	2	0	0	0	0	0	0
Tracking Agents	8	0	0	0	0	0	0	0	0	0
Sheriff Department	104	105	105	110	113	114	125	127	129	129
Criminal Justice Training Auth	0	0	0	0	0	0	0	0	0	2
Community Development	7	0	0	0	0	10	11	13	13	13
Emergency Management	0	0	0	5	5	6	6	6	6	6
Fire Operations	10	20	20	21	20	15	14	14	14	14
Compliance	0	0	6	6	6	5	7	7	9	9
DWI Treatment Facility	33	30	30	30	30	31	32	32	32	32
Meth Pilot Project	0	0	0	0	0	0	6	8	12	12
Juvenile Services	25	22	22	45	44	44	50	50	50	50
Communications Authority	37	37	42	41	45	46	48	48	48	48
<b>Public Works</b>										
Road	67	66	66	66	66	66	66	67	63	62
<b>Health and Welfare</b>										
Indigent Claims	1	1	1	2	2	2	2	2	2	2
Housing Authority	3	3	3	4	3	3	3	3	3	3
<b>Culture and Recreation</b>										
Parks & Facilities	50	51	50	55	57	56	60	62	62	62
Golf Course	0	0	0	0	0	0	0	0	12	12
<b>Environmental</b>										
Solid Waste	22	22	22	24	24	24	25	26	30	31
San Juan Water Commission	3	4	4	4	4	4	4	4	5	5
<b>Total</b>	<b>584</b>	<b>579</b>	<b>590</b>	<b>637</b>	<b>649</b>	<b>669</b>	<b>717</b>	<b>737</b>	<b>758</b>	<b>756</b>

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 SEVEN FISCAL YEARS**

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

SCHEDULE 23

2010	2011
4,368	2,875
14,726	58,834
16,347	16,469
714	769
63,789	67,189
92	88
56,371	56,851
19,980	19,932
419	411
713	883
3,744	3,854
10,839	10,793
5,550	5,768
14,832	15,820
2,088	2,989
34	35
3,346	3,174
11.49%	16.67%
64	55
875	822
587	596
10	11
46	47
30	36
6	11
61	34
391	252
31	51
10	12
2	23
12	12
7	7
6	11
\$ 1,026,775	\$ 1,045,191
684	662
1,044	1,057
\$ 63.23	\$ 63.32
21,582	7,590
N/A	2
N/A	5
N/A	12
2,081	1,863
523	405
62	51
3,245	3,417
280	303
12,601	15,430
52,970	55,426
1,392	1,151
2,346	2,633
43	47
2	1
1	0
3	5
339	258
58	81
7,050	11,806

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

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

Source: Information provided by individual San Juan County departments.

Note: The County began reporting operating indicators information starting in fiscal year 2005.

- (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) Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.
- (11) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.

SCHEDULE 23

2010	2011
15	16
23	24
14	14
23	23
340	260
7,413	7,152
555	576
267	298
53	57
30	28
46	46
16	16
16	16
\$ 185	\$ 185
\$ 231	\$ 231
755.40	755.40
2,988	2,988
19	19
4,258	3,984
\$ 1,891,749	\$ 2,141,763
\$ 5,081,795	\$ 4,717,521
256	238
1,153	782
101	101
23	23
92,000	88,000
12	12
N/A	21,575
N/A	\$ 29
N/A	\$ 9
N/A	\$ 4
N/A	\$ 5
12	12
271,647	306,088
51,150	51,341
312,361	379,110

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

Function/Program	Fiscal Year				
	2002	2003	2004	2005	2006
<b>General Government</b>					
Land	\$ 157,436	\$ 537,716	\$ 537,716	\$ 534,566	\$ 534,566
Buildings	8,263,725	8,339,725	8,277,725	7,175,207	7,175,207
Improvements	993,731	995,095	995,095	585,731	585,731
Equipment	3,903,885	4,241,249	5,023,540	4,901,907	5,346,517
Total General Government	<u>13,318,777</u>	<u>14,113,785</u>	<u>14,834,076</u>	<u>13,197,411</u>	<u>13,642,021</u>
<b>Public Safety</b>					
Land	661,988	1,012,031	1,012,031	1,012,031	1,873,445
Buildings	16,895,486	17,432,560	17,474,391	17,425,055	53,709,777
Improvements	2,671,542	2,848,768	3,233,945	3,253,513	3,929,198
Equipment	18,203,183	18,691,745	20,022,347	19,988,652	22,056,868
Total Public Safety	<u>38,432,199</u>	<u>39,985,104</u>	<u>41,742,714</u>	<u>41,679,251</u>	<u>81,569,288</u>
<b>Public Works</b>					
Land	62,729	93,626	1,105,918	1,433,249	29,989
Buildings	68,043	68,043	92,397	152,398	68,043
Improvements	2,992,244	55,808	63,101	63,101	63,101
Equipment	6,564,045	6,537,018	6,844,603	6,632,101	7,019,528
Infrastructure	-	71,911,662	75,923,817	80,346,870	91,317,664
Total Public Works	<u>9,687,061</u>	<u>78,666,157</u>	<u>84,029,836</u>	<u>88,627,719</u>	<u>98,498,325</u>
<b>Health and Welfare</b>					
Land	208,167	208,167	208,167	208,167	208,167
Buildings	13,309,221	13,292,271	13,173,925	14,087,019	14,087,019
Improvements	211,626	211,625	179,204	179,204	180,601
Equipment	1,807,945	2,145,748	2,321,644	2,440,076	3,382,100
Total Health and Welfare	<u>15,536,959</u>	<u>15,857,811</u>	<u>15,882,940</u>	<u>16,914,466</u>	<u>17,857,887</u>
<b>Culture and Recreation</b>					
Land	1,156,433	1,042,542	1,042,542	1,072,542	1,072,542
Buildings	11,103,167	11,153,167	11,153,167	11,153,167	11,153,167
Improvements	4,915,738	6,003,140	6,090,322	6,090,322	6,134,844
Equipment	1,560,629	1,520,487	1,668,897	1,557,418	1,670,375
Total Culture and Recreation	<u>18,735,967</u>	<u>19,719,336</u>	<u>19,954,928</u>	<u>19,873,449</u>	<u>20,030,928</u>
<b>Environmental</b>					
Land	270,310	237,233	237,233	237,233	237,233
Buildings	-	12,085	12,085	12,085	12,085
Improvements	1,106,643	1,125,684	1,125,684	1,125,684	1,125,684
Equipment	1,118,465	1,147,255	1,177,625	1,158,449	1,332,021
Total Environmental	<u>2,495,418</u>	<u>2,522,257</u>	<u>2,552,627</u>	<u>2,533,451</u>	<u>2,707,023</u>
<b>Work in Progress</b>	<u>3,368,081</u>	<u>11,430,259</u>	<u>25,554,480</u>	<u>55,052,528</u>	<u>26,307,548</u>
<b>Total Capital Assets Primary Government</b>	<u>\$ 101,574,462</u>	<u>\$ 182,294,709</u>	<u>\$ 204,551,601</u>	<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>
<b>Discretely Presented Component Units</b>					
<b>Communications Authority (1)</b>					
Land	-	-	-	-	-
Buildings	559,094	559,094	590,894	590,894	590,894
Improvements	59,806	69,915	69,915	69,915	69,915
Equipment	1,377,532	1,371,179	1,477,107	1,532,027	1,927,749
Total Communications Authority	<u>1,996,432</u>	<u>2,000,188</u>	<u>2,137,916</u>	<u>2,192,836</u>	<u>2,588,558</u>
<b>Work in Progress</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Capital Assets Comm. Authority</b>	<u>\$ 1,996,432</u>	<u>\$ 2,000,188</u>	<u>\$ 2,137,916</u>	<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>
<b>San Juan Water Commission (2)</b>					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	-	-	-	-	114,690
<b>Total Capital Assets San Juan Water Com.</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,690</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							
		2007	2008	2009	2010	2011			
\$	534,566	\$	862,597	\$	1,581,081	\$	1,581,081	\$	1,568,445
	7,175,207		7,175,207		7,175,207		7,498,514		7,594,013
	629,911		984,144		1,008,004		1,115,705		1,115,882
	5,208,814		5,350,426		6,023,374		6,527,508		6,518,392
	<u>13,548,498</u>		<u>14,372,374</u>		<u>15,787,666</u>		<u>16,722,808</u>		<u>16,796,732</u>
	1,873,444		1,873,444		2,202,295		2,210,398		2,264,398
	54,386,816		47,719,780		47,843,046		52,083,527		53,089,462
	5,906,352		5,851,537		6,656,327		10,009,920		10,091,364
	22,417,830		23,181,937		25,005,988		24,629,633		24,369,872
	<u>84,584,442</u>		<u>78,626,698</u>		<u>81,707,656</u>		<u>88,933,478</u>		<u>89,815,096</u>
	29,989		29,989		29,989		29,989		29,989
	68,043		926,848		926,848		936,848		936,848
	63,101		63,101		63,101		95,488		97,730
	6,632,713		7,056,078		7,470,497		7,577,713		7,741,199
	93,245,886		95,895,485		99,742,109		104,645,595		107,385,474
	<u>100,039,732</u>		<u>103,971,501</u>		<u>108,232,544</u>		<u>113,285,633</u>		<u>116,191,240</u>
	208,167		208,167		325,126		325,126		356,044
	39,946,844		40,405,219		42,882,634		42,882,634		45,006,590
	180,601		167,181		234,246		15,712,705		16,068,548
	4,834,940		5,565,203		5,653,655		5,618,270		5,613,616
	<u>45,170,552</u>		<u>46,345,770</u>		<u>49,095,661</u>		<u>64,538,735</u>		<u>67,044,798</u>
	1,072,542		1,396,649		1,436,649		3,618,440		3,618,440
	11,832,501		11,836,668		12,068,163		14,014,271		14,079,418
	6,138,189		6,255,291		11,928,115		12,557,526		12,557,526
	1,797,003		2,004,308		2,195,669		2,483,771		2,440,816
	<u>20,840,235</u>		<u>21,492,916</u>		<u>27,628,596</u>		<u>32,674,008</u>		<u>32,696,200</u>
	237,233		237,233		237,233		237,233		237,233
	12,085		12,085		12,085		12,085		152,977
	1,133,121		1,133,121		1,133,121		1,133,121		1,138,511
	1,413,505		1,579,405		1,806,902		1,868,846		2,109,720
	<u>2,795,944</u>		<u>2,961,844</u>		<u>3,189,341</u>		<u>3,251,285</u>		<u>3,638,441</u>
	1,485,502		11,493,027		22,612,952		14,228,605		19,004,891
\$	<u>268,464,905</u>	\$	<u>279,264,130</u>	\$	<u>308,254,416</u>	\$	<u>333,634,552</u>	\$	<u>345,187,398</u>
	-		-		-		-		-
	590,894		590,894		590,894		1,360,987		1,360,987
	114,177		178,695		178,695		178,695		178,695
	1,966,328		1,940,921		1,940,921		1,707,952		1,716,082
	<u>2,671,399</u>		<u>2,710,510</u>		<u>2,710,510</u>		<u>3,247,634</u>		<u>3,255,764</u>
	2,648		43,075		1,113,504		-		-
\$	<u>2,674,047</u>	\$	<u>2,753,585</u>	\$	<u>3,824,014</u>	\$	<u>3,247,634</u>	\$	<u>3,255,764</u>
	-		-		-		-		-
	-		-		-		-		-
	114,690		107,405		117,624		89,276		89,276
\$	<u>114,690</u>	\$	<u>107,405</u>	\$	<u>117,624</u>	\$	<u>89,276</u>	\$	<u>89,276</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**BANK ACCOUNTS**  
**June 30, 2011**

<b>Description</b>	<b>6/30/11 Bank</b>			<b>Book Balance</b>
	<b>Balance</b>	<b>O/S Deposits</b>	<b>O/S Checks</b>	
<b>Citizens</b>				
Citizens - HUD	\$ 281,973	-	(18,062)	263,911
Communications Authority	74,890	-	(74,890)	-
Tall Tree - Health Ins.	527,731	27,873	(555,604)	-
Payroll account	1,137,840	27	(1,135,439)	2,428
Citizens - Investment	6,259,508			6,259,508
Citizens - Adult Det	1,179,290			1,179,290
<b>Total Demand Deposits</b>	<b>9,461,232</b>	<b>27,900</b>	<b>(1,783,995)</b>	<b>7,705,137</b>
Citizens - Certificates of Deposit	22,500,000			22,500,000
<b>Citizens Bank total</b>	<b>31,961,232</b>	<b>27,900</b>	<b>(1,783,995)</b>	<b>30,205,137</b>
<b>Bank of America</b>				
Checking - operating	14,739,967	444,530	(2,343,520)	12,840,977
<b>Bank of America total</b>	<b>14,739,967</b>	<b>444,530</b>	<b>(2,343,520)</b>	<b>12,840,977</b>
<b>Wells Fargo Bank</b>				
Wells Fargo-CD	14,000,000	-	-	14,000,000
Checking - Clerk's Refund	1,160	28	(255)	933
<b>Wells Fargo Bank Total</b>	<b>14,001,160</b>	<b>28</b>	<b>(255)</b>	<b>14,000,933</b>
<b>Vectra Bank</b>				
Vectra Bank CD	5,000,000	-	-	5,000,000
<b>Vectra Bank Total</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>
<b>First Financial Credit Union</b>				
First Financial - CD	250,000	-	-	250,000
<b>First Financial Credit Union Total</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Total all banks</b>	<b>\$ 65,952,359</b>	<b>\$ 472,458</b>	<b>\$ (4,127,770)</b>	<b>\$ 62,297,047</b>





**SAN JUAN COUNTY, NEW MEXICO**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**Fiscal Year Ended June 30, 2011**

Property taxes receivable, beginning of year	\$ 3,502,414
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	66,957,357
Adjustments	
Net increases in taxes receivables	<u>(509,945)</u>
<b>Total receivables prior to collections</b>	<u>69,949,826</u>
Collections for fiscal year ended June 30, 2011	<u>(66,309,538)</u>
Property taxes receivables, end of year	<u><u>\$ 3,640,288</u></u>

Property taxes receivable by years

2001	1,184
2002	4,313
2003	7,262
2004	8,660
2005	17,645
2006	61,413
2007	130,014
2008	338,544
2009	975,411
2010	<u>2,095,842</u>
<b>Total taxes receivable</b>	3,640,288
Property taxes receivable reported in the general fund	(1,038,510)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(77,998)</u>
Subtotal	(1,116,508)
<b>Total property taxes receivable - agency funds</b>	<u><u>\$ 2,523,780</u></u>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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
<b>Aztec Schools Operating</b>											
2010	131,161.99	125,802.48	125,802.48	1,258.02	124,544.46	124,544.46	0.00	0.00	0.00	0.00	5,359.51
2009	131,292.73	5,125.40	127,166.31	1,271.66	5,074.15	125,894.65	0.00	0.00	0.00	0.00	4,126.42
2008	122,923.40	1,098.05	122,431.35	1,224.31	1,087.07	121,207.04	0.00	0.00	0.00	0.00	492.05
2007	122,179.87	162.61	122,006.81	1,220.07	160.98	120,786.74	0.00	0.00	0.00	0.00	173.06
2006	114,791.44	75.64	114,696.81	1,146.97	74.88	113,549.84	0.00	0.00	0.00	0.00	94.63
2005	106,311.57	41.53	106,281.05	1,062.81	41.11	105,218.24	0.00	0.00	0.00	0.00	30.52
2004	106,671.35	28.04	106,669.92	1,066.70	27.76	105,603.22	0.00	0.00	0.00	0.00	1.43
2003	105,189.04	24.86	105,188.18	1,051.88	24.61	104,136.30	0.00	0.00	0.00	0.00	0.86
2002	115,414.89	17.94	115,414.07	1,154.14	17.76	114,259.93	0.00	0.00	0.00	0.00	0.82
2001	102,233.93	0.00	102,233.93	1,022.34	0.00	101,211.59	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Schools Operational</b>	<b>1,158,170.21</b>	<b>132,376.55</b>	<b>1,147,890.91</b>	<b>11,478.91</b>	<b>131,052.78</b>	<b>1,136,412.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,279.30</b>
<b>Aztec Schools Debt Service</b>											
2010	1,653,374.69	1,579,701.11	1,579,701.11	15,797.01	1,563,904.10	1,563,904.10	0.00	0.00	0.00	0.00	73,673.58
2009	1,952,387.62	71,332.55	1,895,948.21	18,959.48	70,619.22	1,876,988.73	0.00	0.00	0.00	0.00	56,439.41
2008	970,951.73	9,793.28	966,146.21	9,661.46	9,695.35	956,484.75	0.00	0.00	0.00	0.00	4,805.52
2007	941,855.72	1,402.84	940,108.22	9,401.08	1,388.81	930,707.14	0.00	0.00	0.00	0.00	1,747.50
2006	688,937.32	619.06	688,184.41	6,881.84	612.87	681,302.57	0.00	0.00	0.00	0.00	752.91
2005	640,265.24	276.68	640,053.91	6,400.54	273.91	633,653.37	0.00	0.00	0.00	0.00	211.33
2004	820,984.64	308.67	820,968.34	8,209.68	305.58	812,758.66	0.00	0.00	0.00	0.00	16.30
2003	1,311,715.03	456.25	1,311,700.26	13,117.00	451.69	1,298,583.26	0.00	0.00	0.00	0.00	14.77
2002	495,525.32	124.65	495,519.71	4,955.20	123.40	490,564.51	0.00	0.00	0.00	0.00	5.61
2001	243,056.84	0.00	243,056.84	2,430.57	0.00	240,626.27	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Schools Debt Svc.</b>	<b>9,719,054.15</b>	<b>1,664,015.09</b>	<b>9,581,387.22</b>	<b>95,813.87</b>	<b>1,647,374.94</b>	<b>9,485,573.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>137,666.93</b>
<b>Aztec Schools Capital Improvements</b>											
2010	695,307.03	664,467.48	664,467.48	6,644.67	657,822.81	657,822.81	0.00	0.00	0.00	0.00	30,839.55
2009	685,257.13	25,214.71	665,268.94	6,652.69	24,962.56	658,616.25	0.00	0.00	0.00	0.00	19,988.19
2008	647,286.93	5,885.56	644,094.51	6,440.95	5,826.70	637,653.56	0.00	0.00	0.00	0.00	3,192.42
2007	634,880.78	945.59	633,711.14	6,337.11	936.13	627,374.03	0.00	0.00	0.00	0.00	1,169.64
2006	579,179.87	491.94	578,545.51	5,785.46	487.02	572,760.05	0.00	0.00	0.00	0.00	634.36
2005	539,171.27	233.01	538,993.51	5,389.94	230.68	533,603.57	0.00	0.00	0.00	0.00	177.76
2004	532,761.34	200.31	532,750.48	5,327.50	198.31	527,422.98	0.00	0.00	0.00	0.00	10.86
2003	525,295.00	182.71	525,289.22	5,252.89	180.88	520,036.33	0.00	0.00	0.00	0.00	5.78
2002	482,488.78	118.94	482,483.52	4,824.84	117.75	477,658.68	0.00	0.00	0.00	0.00	5.26
2001	464,903.15	0.00	464,903.15	4,649.03	0.00	460,254.12	0.00	0.00	0.00	0.00	0.00
<b>Total Aztec Sch. Cap. Imp.</b>	<b>5,786,531.28</b>	<b>697,740.25</b>	<b>5,730,507.46</b>	<b>57,305.07</b>	<b>690,762.85</b>	<b>5,673,202.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,023.82</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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
<b>61/20 School District Operating</b>											
2010	568.66	478.87	478.87	4.79	474.08	163.35	0.00	0.00	0.00	0.00	89.79
2009	637.27	11.77	548.85	5.49	11.65	543.36	0.00	0.00	0.00	0.00	88.42
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
<b>Total 61/20 School Oper.</b>	<b>3,124.21</b>	<b>490.64</b>	<b>2,945.85</b>	<b>29.46</b>	<b>485.73</b>	<b>2,605.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178.36</b>
<b>61/20 School Debt Service</b>											
2010	5,805.99	4,970.90	4,970.90	49.71	4,921.19	4,921.19	0.00	0.00	0.00	0.00	835.09
2009	7,376.60	164.47	6,402.58	64.03	162.83	6,338.55	0.00	0.00	0.00	0.00	974.02
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
<b>Total 61/20 Debt Service</b>	<b>25,111.74</b>	<b>5,135.37</b>	<b>23,300.98</b>	<b>233.01</b>	<b>5,084.02</b>	<b>23,067.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,810.76</b>
<b>61/20 School Capital Improvements</b>											
2010	2,478.98	2,119.29	2,119.29	21.19	2,098.10	2,098.10	0.00	0.00	0.00	0.00	359.69
2009	2,665.59	58.09	2,311.28	23.11	57.51	2,288.17	0.00	0.00	0.00	0.00	354.31
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
<b>Total 61/20 Cap. Improv.</b>	<b>13,606.04</b>	<b>2,177.38</b>	<b>12,890.94</b>	<b>128.91</b>	<b>2,155.61</b>	<b>12,762.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>715.10</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	2,488,697.34	2,377,540.13	2,377,540.13	23,775.40	2,353,764.73	2,353,454.00	0.00	0.00	0.00	0.00	111,157.21
2009	2,779,616.94	101,906.99	2,697,646.17	26,976.46	100,887.92	2,670,669.71	0.00	0.00	0.00	0.00	81,970.77
2008	1,746,823.98	16,776.89	1,738,331.09	17,383.31	16,609.12	1,720,947.78	0.00	0.00	0.00	0.00	8,492.89
2007	1,703,835.35	2,511.04	1,700,745.15	17,007.45	2,485.93	1,683,737.70	0.00	0.00	0.00	0.00	3,090.20
2006	1,386,017.34	1,186.64	1,384,535.44	13,845.35	1,174.77	1,370,690.09	0.00	0.00	0.00	0.00	1,481.90
2005	1,287,932.31	551.22	1,287,512.70	12,875.13	545.71	1,274,637.57	0.00	0.00	0.00	0.00	419.61
2004	1,462,683.91	537.02	1,462,655.32	14,626.55	531.65	1,448,028.77	0.00	0.00	0.00	0.00	28.59
2003	1,944,463.42	663.82	1,944,442.01	19,444.42	657.18	1,924,997.59	0.00	0.00	0.00	0.00	21.41
2002	1,094,489.80	261.53	1,094,478.11	10,944.78	258.91	1,083,533.33	0.00	0.00	0.00	0.00	11.69
2001	811,037.24	0.00	811,037.24	8,110.37	0.00	802,926.87	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools & 61/20	16,705,597.63	2,501,935.28	16,498,923.36	164,989.23	2,476,915.93	16,333,623.40	0.00	0.00	0.00	0.00	206,674.27

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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
<b>Bloomfield Schools Operating</b>											
2010	180,006.44	175,333.02	175,333.02	1,753.33	173,579.69	173,579.69	0.00	0.00	0.00	0.00	4,673.42
2009	189,493.34	3,269.01	187,720.94	1,877.21	3,236.32	185,843.73	0.00	0.00	0.00	0.00	1,772.40
2008	195,392.59	792.51	194,731.37	1,947.31	784.58	192,784.06	0.00	0.00	0.00	0.00	661.22
2007	168,849.94	415.42	168,627.71	1,686.28	411.27	166,941.43	0.00	0.00	0.00	0.00	222.23
2006	157,645.26	145.58	157,530.05	1,575.30	144.12	155,954.75	0.00	0.00	0.00	0.00	115.21
2005	147,918.53	104.77	147,873.29	1,478.73	103.72	146,394.56	0.00	0.00	0.00	0.00	45.24
2004	140,829.06	83.94	140,802.37	1,408.02	83.10	139,394.35	0.00	0.00	0.00	0.00	26.69
2003	111,097.63	56.10	111,080.92	1,110.81	55.54	109,970.11	0.00	0.00	0.00	0.00	16.71
2002	155,081.95	55.98	155,059.55	1,550.60	55.42	153,508.95	0.00	0.00	0.00	0.00	22.40
2001	145,740.62	39.38	145,733.20	1,457.33	38.99	144,275.87	0.00	0.00	0.00	0.00	7.42
<b>Total Bloomfield Sch. Oper.</b>	<b>1,592,055.36</b>	<b>180,295.71</b>	<b>1,584,492.42</b>	<b>15,844.92</b>	<b>178,492.75</b>	<b>1,568,647.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,562.94</b>
<b>Bloomfield Schools Debt Service</b>											
2010	2,220,436.66	2,150,849.82	2,150,849.82	21,508.50	2,129,341.32	2,129,341.32	0.00	0.00	0.00	0.00	69,586.84
2009	2,495,624.27	50,774.86	2,465,703.29	24,657.03	50,267.11	2,441,046.26	0.00	0.00	0.00	0.00	29,920.98
2008	2,226,929.57	12,386.34	2,216,620.63	22,166.21	12,262.48	2,194,454.42	0.00	0.00	0.00	0.00	10,308.94
2007	2,010,618.61	5,513.12	2,006,997.19	20,069.97	5,457.99	1,986,927.22	0.00	0.00	0.00	0.00	3,621.42
2006	1,519,091.83	1,674.55	1,517,670.79	15,176.71	1,657.80	1,502,494.08	0.00	0.00	0.00	0.00	1,421.04
2005	1,428,838.08	1,190.29	1,428,268.29	14,282.68	1,178.39	1,413,985.61	0.00	0.00	0.00	0.00	569.79
2004	1,361,595.87	974.35	1,361,248.86	13,612.49	964.61	1,347,636.37	0.00	0.00	0.00	0.00	347.01
2003	1,667,735.71	970.36	1,667,323.48	16,673.23	960.66	1,650,650.25	0.00	0.00	0.00	0.00	412.23
2002	1,546,020.18	691.82	1,545,724.45	15,457.24	684.90	1,530,267.21	0.00	0.00	0.00	0.00	295.73
2001	820,866.01	226.41	820,800.43	8,208.00	224.15	812,592.43	0.00	0.00	0.00	0.00	65.58
<b>Total Bloomfield Sch Debt</b>	<b>17,297,756.79</b>	<b>2,225,251.92</b>	<b>17,181,207.23</b>	<b>171,812.07</b>	<b>2,202,999.40</b>	<b>17,009,395.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>116,549.56</b>
<b>Bloomfield Schools Capital Improvements</b>											
2010	809,685.70	784,768.49	784,768.49	7,847.68	776,920.81	776,920.81	0.00	0.00	0.00	0.00	24,917.21
2009	842,355.88	16,706.19	832,628.02	8,326.28	16,539.13	496,341.46	0.00	0.00	0.00	0.00	9,727.86
2008	831,387.83	4,594.49	827,533.45	8,275.33	4,548.55	819,258.12	0.00	0.00	0.00	0.00	3,854.38
2007	757,283.17	2,076.52	755,932.70	7,559.33	2,055.75	748,373.37	0.00	0.00	0.00	0.00	1,350.47
2006	697,633.54	769.00	696,979.21	6,969.79	761.31	690,009.42	0.00	0.00	0.00	0.00	654.33
2005	657,096.74	547.40	656,833.15	6,568.33	541.93	650,264.82	0.00	0.00	0.00	0.00	263.59
2004	626,020.24	448.00	625,860.08	6,258.60	443.52	619,601.48	0.00	0.00	0.00	0.00	160.16
2003	507,144.18	295.08	507,016.05	5,070.16	292.13	575,849.45	0.00	0.00	0.00	0.00	128.13
2002	689,900.43	290.26	689,770.49	6,897.70	287.36	682,872.79	0.00	0.00	0.00	0.00	129.94
2001	625,660.47	172.57	625,609.74	6,256.10	170.84	619,353.64	0.00	0.00	0.00	0.00	50.73
<b>Total Bloomfield Sch Cap</b>	<b>7,044,168.18</b>	<b>810,668.00</b>	<b>7,002,931.38</b>	<b>70,029.31</b>	<b>802,561.32</b>	<b>6,678,845.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,236.80</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	3,210,128.80	3,110,951.33	3,110,951.33	31,109.51	3,079,841.82	3,079,841.82	0.00	0.00	0.00	0.00	99,177.47
2009	3,527,473.49	70,750.06	3,486,052.25	34,860.52	70,042.56	3,123,231.45	0.00	0.00	0.00	0.00	41,421.24
2008	3,253,709.99	17,773.34	3,238,885.45	32,388.85	17,595.61	3,206,496.60	0.00	0.00	0.00	0.00	14,824.54
2007	2,936,751.72	8,005.06	2,931,557.60	29,315.58	7,925.01	2,902,242.02	0.00	0.00	0.00	0.00	5,194.12
2006	2,374,370.63	2,589.13	2,372,180.05	23,721.80	2,563.24	2,348,458.25	0.00	0.00	0.00	0.00	2,190.58
2005	2,233,853.35	1,842.46	2,232,974.73	22,329.75	1,824.04	2,210,644.98	0.00	0.00	0.00	0.00	878.62
2004	2,128,445.17	1,506.29	2,127,911.31	21,279.11	1,491.23	2,106,632.20	0.00	0.00	0.00	0.00	533.86
2003	2,285,977.52	1,321.54	2,285,420.45	22,854.20	1,308.32	2,336,469.81	0.00	0.00	0.00	0.00	557.07
2002	2,391,002.56	1,038.06	2,390,554.49	23,905.54	1,027.68	2,366,648.95	0.00	0.00	0.00	0.00	448.07
2001	1,592,267.10	438.36	1,592,143.37	15,921.43	433.98	1,576,221.94	0.00	0.00	0.00	0.00	123.73
Total Bloomfield Schools	25,933,980.33	3,216,215.63	25,768,631.03	257,686.31	3,184,053.47	25,256,888.00	0.00	0.00	0.00	0.00	165,349.30

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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
<b>Central Consolidated Schools Operational</b>											
2010	371,235.01	367,531.64	367,531.64	3,675.32	363,856.32	308,098.43	0.00	0.00	0.00	0.00	3,703.37
2009	341,048.09	2,389.20	339,409.35	3,394.09	2,365.31	336,015.26	0.00	0.00	0.00	0.00	1,638.74
2008	320,983.47	569.59	320,237.91	3,202.38	563.89	317,035.53	0.00	0.00	0.00	0.00	745.56
2007	314,426.55	155.35	314,203.14	3,142.03	153.80	311,061.11	0.00	0.00	0.00	0.00	223.41
2006	310,538.26	63.81	310,468.55	3,104.69	63.17	307,363.86	0.00	0.00	0.00	0.00	69.71
2005	307,268.16	15.37	307,255.27	3,072.55	15.22	304,182.72	0.00	0.00	0.00	0.00	12.89
2004	306,151.69	10.93	306,144.17	3,061.44	10.82	303,082.73	0.00	0.00	0.00	0.00	7.52
2003	303,923.72	10.05	303,917.95	3,039.18	9.95	300,878.77	0.00	0.00	0.00	0.00	5.77
2002	294,179.86	11.26	294,178.94	2,941.79	11.15	291,237.15	0.00	0.00	0.00	0.00	0.92
2001	295,043.77	0.00	295,043.77	2,950.44	0.00	292,093.33	0.00	0.00	0.00	0.00	0.00
<b>Total Central Con Sch Oper</b>	<b>3,164,798.58</b>	<b>370,757.20</b>	<b>3,158,390.69</b>	<b>31,583.91</b>	<b>367,049.63</b>	<b>3,071,048.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,407.89</b>
<b>Central Consolidated Schools Debt Service</b>											
2010	5,228,071.19	5,163,093.28	5,163,093.28	51,630.93	5,111,462.35	4,329,420.64	0.00	0.00	0.00	0.00	64,977.91
2009	4,769,380.85	39,464.97	4,740,605.80	47,406.06	39,070.32	4,693,199.74	0.00	0.00	0.00	0.00	28,775.05
2008	4,517,685.14	10,295.49	4,505,011.84	45,050.12	10,192.54	4,459,961.72	0.00	0.00	0.00	0.00	12,673.30
2007	4,428,856.89	2,934.72	4,425,061.03	44,250.61	2,905.37	4,380,810.42	0.00	0.00	0.00	0.00	3,795.86
2006	4,184,412.05	1,093.82	4,183,269.46	41,832.69	1,082.88	4,141,436.77	0.00	0.00	0.00	0.00	1,142.59
2005	4,253,166.82	294.68	4,252,935.62	42,529.36	291.73	4,210,406.26	0.00	0.00	0.00	0.00	231.20
2004	4,220,371.18	214.61	4,220,232.23	42,202.32	212.46	4,178,029.91	0.00	0.00	0.00	0.00	138.95
2003	4,756,596.00	233.49	4,756,447.83	47,564.48	231.16	4,708,883.35	0.00	0.00	0.00	0.00	148.17
2002	4,588,325.62	251.52	4,588,301.95	45,883.02	249.00	4,542,418.93	0.00	0.00	0.00	0.00	23.67
2001	4,084,503.17	0.00	4,084,503.17	40,845.03	0.00	4,043,658.14	0.00	0.00	0.00	0.00	0.00
<b>Total Central Con Sch Debt</b>	<b>45,031,368.91</b>	<b>5,217,876.58</b>	<b>44,919,462.21</b>	<b>449,194.62</b>	<b>5,165,697.81</b>	<b>43,688,225.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,906.70</b>
<b>Central Consolidated Schools Capital Improvements</b>											
2010	1,526,229.21	1,507,453.44	1,507,453.44	15,074.53	1,492,378.91	1,266,283.28	0.00	0.00	0.00	0.00	18,775.77
2009	1,402,672.72	11,384.08	1,394,423.75	13,944.24	11,270.24	1,380,479.51	0.00	0.00	0.00	0.00	8,248.97
2008	1,321,618.73	3,012.79	1,317,833.93	13,178.34	2,982.66	1,304,655.59	0.00	0.00	0.00	0.00	3,784.80
2007	1,295,349.07	858.31	1,294,256.68	12,942.57	849.73	1,281,314.11	0.00	0.00	0.00	0.00	1,092.39
2006	1,273,596.52	332.94	1,273,254.59	12,732.55	329.61	1,260,522.04	0.00	0.00	0.00	0.00	341.93
2005	1,260,613.18	116.23	1,260,544.33	12,605.44	115.07	1,247,938.89	0.00	0.00	0.00	0.00	68.85
2004	1,286,369.12	63.79	1,286,327.81	12,863.28	63.15	1,273,464.53	0.00	0.00	0.00	0.00	41.31
2003	1,255,426.85	61.14	1,255,388.36	12,553.88	60.53	1,242,834.48	0.00	0.00	0.00	0.00	38.49
2002	1,204,961.39	65.38	1,204,955.24	12,049.55	64.73	1,192,905.69	0.00	0.00	0.00	0.00	6.15
2001	1,198,909.68	0.00	1,198,909.68	11,989.10	0.00	1,186,920.58	0.00	0.00	0.00	0.00	0.00
<b>Total Central Con Sch Cap</b>	<b>13,025,746.47</b>	<b>1,523,348.10</b>	<b>12,993,347.81</b>	<b>129,933.48</b>	<b>1,508,114.62</b>	<b>12,637,318.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,398.66</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	7,125,535.41	7,038,078.36	7,038,078.36	70,380.78	6,967,697.58	5,903,802.35	0.00	0.00	0.00	0.00	87,457.05
2009	6,513,101.66	53,238.25	6,474,438.90	64,744.39	52,705.87	6,409,694.51	0.00	0.00	0.00	0.00	38,662.76
2008	6,160,287.34	13,877.87	6,143,083.68	61,430.84	13,739.09	6,081,652.84	0.00	0.00	0.00	0.00	17,203.66
2007	6,038,632.51	3,948.38	6,033,520.85	60,335.21	3,908.90	5,973,185.64	0.00	0.00	0.00	0.00	5,111.66
2006	5,768,546.83	1,490.57	5,766,992.60	57,669.93	1,475.66	5,709,322.67	0.00	0.00	0.00	0.00	1,554.23
2005	5,821,048.16	426.28	5,820,735.22	58,207.35	422.02	5,762,527.87	0.00	0.00	0.00	0.00	312.94
2004	5,812,891.99	289.33	5,812,704.21	58,127.04	286.44	5,754,577.17	0.00	0.00	0.00	0.00	187.78
2003	6,315,946.57	304.68	6,315,754.14	63,157.54	301.63	6,252,596.60	0.00	0.00	0.00	0.00	192.43
2002	6,087,466.87	328.16	6,087,436.13	60,874.36	324.88	6,026,561.77	0.00	0.00	0.00	0.00	30.74
2001	5,578,456.62	0.00	5,578,456.62	55,784.57	0.00	5,522,672.05	0.00	0.00	0.00	0.00	0.00
Grand Total Central Sch.	61,221,913.96	7,111,981.88	61,071,200.71	610,712.01	7,040,862.06	59,396,593.48	0.00	0.00	0.00	0.00	150,713.25



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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
<b>Farmington Schools Operating</b>											
2010	493,343.98	473,270.60	473,270.60	4,732.71	468,537.89	468,537.89	0.00	0.00	0.00	0.00	20,073.38
2009	479,017.47	14,335.98	470,232.81	4,702.33	14,192.62	465,530.48	0.00	0.00	0.00	0.00	8,784.66
2008	440,994.57	5,091.86	437,105.22	4,371.05	5,040.94	432,734.17	0.00	0.00	0.00	0.00	3,889.35
2007	400,555.79	3,268.33	399,299.95	3,993.00	3,235.65	395,306.95	0.00	0.00	0.00	0.00	1,255.84
2006	367,382.28	1,262.73	366,593.55	3,665.94	1,250.10	362,927.61	0.00	0.00	0.00	0.00	788.73
2005	339,077.29	115.95	338,855.51	3,388.56	114.79	335,466.95	0.00	0.00	0.00	0.00	221.78
2004	314,480.21	115.38	314,361.89	3,143.62	114.23	311,218.27	0.00	0.00	0.00	0.00	118.32
2003	298,780.74	111.13	298,702.90	2,987.03	110.02	295,715.87	0.00	0.00	0.00	0.00	77.84
2002	350,609.91	82.53	350,554.69	3,505.55	81.70	347,049.14	0.00	0.00	0.00	0.00	55.22
2001	290,605.79	47.32	290,593.73	2,905.94	46.85	287,687.79	0.00	0.00	0.00	0.00	12.06
<b>Total Farmington Sch Oper</b>	<b>3,774,848.03</b>	<b>497,701.81</b>	<b>3,739,570.85</b>	<b>37,395.71</b>	<b>492,724.79</b>	<b>3,702,175.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,277.18</b>
<b>Farmington Schools Debt Service</b>											
2010	6,210,466.48	5,956,674.40	5,956,674.40	59,566.74	5,897,107.66	5,897,107.66	0.00	0.00	0.00	0.00	253,792.08
2009	5,953,059.91	171,563.12	5,843,298.09	58,432.98	169,847.49	5,784,865.11	0.00	0.00	0.00	0.00	109,761.82
2008	6,352,465.54	71,926.22	6,299,564.35	62,995.64	71,206.96	6,236,568.71	0.00	0.00	0.00	0.00	52,901.19
2007	7,701,256.33	55,849.39	7,673,519.74	76,735.20	55,290.90	7,596,784.54	0.00	0.00	0.00	0.00	27,736.59
2006	5,879,586.78	17,703.43	5,867,834.78	58,678.35	17,526.40	5,809,156.43	0.00	0.00	0.00	0.00	11,752.00
2005	5,485,316.94	1,892.80	5,481,907.00	54,819.07	1,873.87	5,427,087.93	0.00	0.00	0.00	0.00	3,409.94
2004	5,896,867.46	2,223.97	5,894,681.38	58,946.81	2,201.73	5,835,734.57	0.00	0.00	0.00	0.00	2,186.08
2003	5,696,406.47	2,161.35	5,694,564.12	56,945.64	2,139.74	5,637,618.48	0.00	0.00	0.00	0.00	1,842.35
2002	6,825,562.55	1,565.23	6,824,511.57	68,245.12	1,549.58	6,756,266.45	0.00	0.00	0.00	0.00	1,050.98
2001	3,896,331.77	577.82	3,896,126.95	38,961.27	572.04	3,857,165.68	0.00	0.00	0.00	0.00	204.82
<b>Total Farmington Sch Debt</b>	<b>59,897,320.23</b>	<b>6,282,137.73</b>	<b>59,432,682.38</b>	<b>594,326.82</b>	<b>6,219,316.35</b>	<b>58,838,355.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>464,637.85</b>
<b>Farmington Schools Capital Improvements</b>											
2010	2,395,303.15	2,297,448.95	2,297,448.95	22,974.49	2,274,474.46	2,274,474.46	0.00	0.00	0.00	0.00	97,854.20
2009	2,337,363.96	67,614.05	2,294,298.90	22,942.99	66,937.91	2,271,355.91	0.00	0.00	0.00	0.00	43,065.06
2008	2,181,529.84	24,431.96	2,163,501.10	21,635.01	24,187.64	2,141,866.09	0.00	0.00	0.00	0.00	18,028.74
2007	1,990,982.64	14,512.56	1,983,642.79	19,836.43	14,367.43	1,963,806.36	0.00	0.00	0.00	0.00	7,339.85
2006	1,822,783.44	5,488.59	1,819,200.37	18,192.00	5,433.70	1,801,008.37	0.00	0.00	0.00	0.00	3,583.07
2005	1,654,283.25	573.60	1,653,245.62	16,532.46	567.86	1,636,713.16	0.00	0.00	0.00	0.00	1,037.63
2004	1,533,827.43	577.87	1,533,251.33	15,332.51	572.09	1,517,918.82	0.00	0.00	0.00	0.00	576.10
2003	1,458,440.89	553.16	1,457,964.55	14,579.65	547.63	1,443,384.90	0.00	0.00	0.00	0.00	476.34
2002	1,710,481.03	391.75	1,710,221.55	17,102.22	387.83	1,693,119.33	0.00	0.00	0.00	0.00	259.48
2001	1,267,365.51	191.56	1,267,299.34	12,672.99	189.64	1,254,626.35	0.00	0.00	0.00	0.00	66.17
<b>Total Farmington Sch Cap</b>	<b>18,352,361.14</b>	<b>2,411,784.05</b>	<b>18,180,074.50</b>	<b>181,800.75</b>	<b>2,387,666.21</b>	<b>17,998,273.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>172,286.64</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	2,888,839.91	2,770,766.61	2,770,766.61	27,707.67	0.00	0.00	0.00	0.00	0.00	0.00	118,073.30
2009	2,996,507.10	85,847.31	2,941,244.95	29,412.45	0.00	0.00	0.00	0.00	0.00	0.00	55,262.15
2008	1,856,038.74	20,933.35	1,840,714.31	18,407.14	0.00	0.00	0.00	0.00	0.00	0.00	15,324.43
2007	27,228.48	195.55	26,861.48	268.61	193.59	26,592.87	0.00	0.00	0.00	0.00	367.00
2006	915,030.82	2,755.23	913,239.29	9,132.39	0.00	0.00	0.00	0.00	0.00	0.00	1,791.53
2005	854,472.92	291.06	853,954.10	8,539.54	0.00	0.00	0.00	0.00	0.00	0.00	518.82
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	1,619,072.31	240.10	1,618,987.77	16,189.88	0.00	0.00	0.00	0.00	0.00	0.00	84.54
Total Farmington Sch ET Debt	8,268,350.37	2,881,029.21	10,965,768.51	81,950.02	193.59	26,592.87	0.00	0.00	0.00	0.00	191,421.77

Total Farmington Schools By Year

2010	11,987,953.52	11,498,160.56	11,498,160.56	114,981.61	8,640,120.01	8,640,120.01	0.00	0.00	0.00	0.00	489,792.96
2009	11,765,948.44	339,360.46	11,549,074.75	115,490.75	250,978.02	8,521,751.50	0.00	0.00	0.00	0.00	216,873.69
2008	10,831,028.69	122,383.39	10,740,884.98	107,408.85	100,435.54	8,811,168.96	0.00	0.00	0.00	0.00	90,143.71
2007	10,120,023.24	73,825.83	10,083,323.96	100,833.24	73,087.57	9,982,490.72	0.00	0.00	0.00	0.00	36,699.28
2006	8,984,783.32	27,209.98	8,966,867.99	89,668.68	24,210.20	7,973,092.41	0.00	0.00	0.00	0.00	17,915.33
2005	8,333,150.40	2,873.41	8,327,962.23	83,279.62	2,556.53	7,399,268.05	0.00	0.00	0.00	0.00	5,188.17
2004	7,745,175.10	2,917.22	7,742,294.60	77,422.95	2,888.05	7,664,871.65	0.00	0.00	0.00	0.00	2,880.50
2003	7,453,628.10	2,825.64	7,451,231.57	74,512.32	2,797.38	7,376,719.25	0.00	0.00	0.00	0.00	2,396.53
2002	8,886,653.49	2,039.51	8,885,287.81	88,852.88	2,019.11	8,796,434.93	0.00	0.00	0.00	0.00	1,365.68
2001	7,073,375.38	1,056.80	7,073,007.79	70,730.08	808.53	5,399,479.82	0.00	0.00	0.00	0.00	367.59
Grand Total Farmington Sch.	93,181,719.68	12,072,652.80	92,318,096.24	923,180.96	9,099,900.95	80,565,397.32	0.00	0.00	0.00	0.00	863,623.44

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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 Community College											
2010	10,983,728.99	10,657,453.30	10,657,453.30	106,574.53	10,550,878.77	10,550,878.77	0.00	0.00	0.00	0.00	326,275.69
2009	10,689,102.38	238,806.47	10,532,414.74	105,324.15	236,418.41	10,427,090.59	0.00	0.00	0.00	0.00	156,687.64
2008	10,067,480.24	73,361.52	10,014,289.43	100,142.89	72,627.90	9,914,146.54	0.00	0.00	0.00	0.00	53,190.81
2007	9,538,591.89	38,897.88	9,518,168.05	95,181.68	38,508.90	9,422,986.37	0.00	0.00	0.00	0.00	20,423.84
2006	8,940,804.96	14,801.74	8,930,974.96	89,309.75	14,653.72	8,841,665.21	0.00	0.00	0.00	0.00	9,830.00
2005	8,459,699.49	2,674.14	8,456,877.31	84,568.77	2,647.40	8,372,308.54	0.00	0.00	0.00	0.00	2,822.18
2004	8,170,456.16	2,390.14	8,169,080.91	81,690.81	2,366.24	8,087,390.10	0.00	0.00	0.00	0.00	1,375.25
2003	7,741,312.62	2,034.05	7,740,187.31	77,401.87	2,013.71	7,662,785.44	0.00	0.00	0.00	0.00	1,125.31
2002	7,907,781.09	1,668.42	7,907,080.58	79,070.81	1,651.74	7,828,009.77	0.00	0.00	0.00	0.00	700.51
2001	7,829,109.53	812.48	7,828,912.79	78,289.13	804.36	7,750,623.66	0.00	0.00	0.00	0.00	196.74
Total San Juan Comm. College	90,328,067.35	11,032,900.14	89,755,439.38	897,554.39	10,922,571.14	88,857,884.99	0.00	0.00	0.00	0.00	572,627.97
Comm. College Building Levy											
2010	1,656,199.55	1,603,048.11	1,603,048.11	16,030.48	1,587,017.63	1,587,017.63	0.00	0.00	0.00	0.00	53,151.44
2009	1,618,382.43	37,362.68	1,592,891.94	15,928.92	36,989.05	1,576,963.02	0.00	0.00	0.00	0.00	25,490.49
2008	1,503,791.17	11,531.57	1,495,164.24	14,951.64	11,416.25	1,480,212.60	0.00	0.00	0.00	0.00	8,626.93
2007	1,429,046.36	5,676.06	1,425,630.15	14,256.30	5,619.30	1,411,373.85	0.00	0.00	0.00	0.00	3,416.21
2006	1,313,309.85	2,124.90	1,311,726.10	13,117.26	2,103.65	1,298,608.84	0.00	0.00	0.00	0.00	1,583.75
2005	1,245,728.94	451.04	1,245,264.05	12,452.64	446.53	1,232,811.41	0.00	0.00	0.00	0.00	464.89
2004	1,195,505.44	391.39	1,195,268.38	11,952.68	387.48	1,183,315.70	0.00	0.00	0.00	0.00	237.06
2003	1,139,244.71	334.56	1,139,051.54	11,390.52	331.21	1,127,661.02	0.00	0.00	0.00	0.00	193.17
2002	1,143,318.26	262.78	1,143,195.66	11,431.96	260.15	1,131,763.70	0.00	0.00	0.00	0.00	122.60
2001	1,103,133.08	111.40	1,103,100.07	11,031.00	110.29	1,092,069.07	0.00	0.00	0.00	0.00	33.01
Total Bldng. Levy	13,347,659.79	1,661,294.49	13,254,340.24	132,543.40	1,644,681.55	13,121,796.84	0.00	0.00	0.00	0.00	93,319.55
Total San Juan Comm. College By Year											
2010	12,639,928.54	12,260,501.41	12,260,501.41	122,605.01	12,137,896.40	12,137,896.40	0.00	0.00	0.00	0.00	379,427.13
2009	12,307,484.81	276,169.15	12,125,306.68	121,253.07	273,407.46	12,004,053.61	0.00	0.00	0.00	0.00	182,178.13
2008	11,571,271.41	84,893.09	11,509,453.67	115,094.54	84,044.16	11,394,359.13	0.00	0.00	0.00	0.00	61,817.74
2007	10,967,638.25	44,573.94	10,943,798.20	109,437.98	44,128.20	10,834,360.22	0.00	0.00	0.00	0.00	23,840.05
2006	10,254,114.81	16,926.64	10,242,701.06	102,427.01	16,757.37	10,140,274.05	0.00	0.00	0.00	0.00	11,413.75
2005	9,705,428.43	3,125.18	9,702,141.36	97,021.41	3,093.93	9,605,119.95	0.00	0.00	0.00	0.00	3,287.07
2004	9,365,961.60	2,781.53	9,364,349.29	93,643.49	2,753.71	9,270,705.80	0.00	0.00	0.00	0.00	1,612.31
2003	8,880,557.33	2,368.61	8,879,238.85	88,792.39	2,344.92	8,790,446.46	0.00	0.00	0.00	0.00	1,318.48
2002	9,051,099.35	1,931.20	9,050,276.24	90,502.76	1,911.89	8,959,773.48	0.00	0.00	0.00	0.00	823.11
2001	8,932,242.61	923.88	8,932,012.86	89,320.13	914.64	8,842,692.73	0.00	0.00	0.00	0.00	229.75
Grand Total SJ College	103,675,727.14	12,694,194.63	103,009,779.62	1,030,097.80	12,567,252.68	101,979,681.82	0.00	0.00	0.00	0.00	665,947.52

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	516,208.52	496,045.53	496,045.53	4,960.46	491,085.07	491,085.07	0.00	0.00	0.00	0.00	20,162.99
2009	493,566.52	13,727.73	486,401.97	4,864.02	13,590.45	481,537.95	0.00	0.00	0.00	0.00	7,164.55
2008	442,234.99	4,918.38	440,093.28	4,400.93	4,869.20	435,692.35	0.00	0.00	0.00	0.00	2,141.71
2007	403,530.79	691.20	403,148.15	4,031.48	684.29	399,116.67	0.00	0.00	0.00	0.00	382.64
2006	358,806.06	84.88	358,603.70	3,586.04	84.03	355,017.66	0.00	0.00	0.00	0.00	202.36
2005	334,041.34	83.93	333,947.64	3,339.48	83.09	330,608.16	0.00	0.00	0.00	0.00	93.70
2004	312,270.01	53.30	312,270.01	3,122.70	52.77	309,147.31	0.00	0.00	0.00	0.00	0.00
2003	296,720.54	52.12	296,720.54	2,967.21	51.60	293,753.33	0.00	0.00	0.00	0.00	0.00
2002	280,393.18	58.49	280,393.18	2,803.93	57.91	277,589.25	0.00	0.00	0.00	0.00	0.00
2001	273,966.74	0.00	273,966.74	2,739.67	0.00	271,227.07	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	3,711,738.69	515,715.56	3,681,590.74	36,815.91	510,558.40	3,644,774.83	0.00	0.00	0.00	0.00	30,147.95
Aztec Debt Service											
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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											
2010	13,119.63	12,717.98	12,717.98	127.18	12,590.80	12,590.80	0.00	0.00	0.00	0.00	401.65
2009	13,106.69	767.10	13,026.95	130.27	759.43	12,896.68	0.00	0.00	0.00	0.00	79.74
2008	13,193.52	52.71	13,170.32	131.70	52.18	13,038.62	0.00	0.00	0.00	0.00	23.20
2007	13,192.46	0.00	13,192.46	131.92	0.00	13,060.54	0.00	0.00	0.00	0.00	0.00
2006	13,169.51	0.00	13,169.51	131.70	0.00	13,180.17	0.00	0.00	0.00	0.00	0.00
2005	13,171.36	2.17	13,171.36	131.71	2.15	13,147.27	0.00	0.00	0.00	0.00	0.00
2004	13,169.74	0.00	13,169.74	131.70	0.00	13,147.48	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	132.81	0.00	13,147.50	0.00	0.00	0.00	0.00	0.00
2002	13,151.76	0.00	13,151.76	131.52	0.00	13,159.19	0.00	0.00	0.00	0.00	0.00
2001	13,313.30	0.00	13,313.30	133.13	0.00	13,159.18	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	131,869.39	13,539.96	131,364.80	1,313.65	13,404.56	130,527.42	0.00	0.00	0.00	0.00	504.59

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	529,328.15	508,763.51	508,763.51	5,087.64	503,675.87	503,675.87	0.00	0.00	0.00	0.00	20,564.64
2009	506,673.21	14,494.83	499,428.92	4,994.29	14,349.88	494,434.63	0.00	0.00	0.00	0.00	7,244.29
2008	455,428.51	4,971.09	453,263.60	4,532.64	4,921.38	448,730.96	0.00	0.00	0.00	0.00	2,164.91
2007	416,723.25	691.20	416,340.61	4,163.41	684.29	412,177.20	0.00	0.00	0.00	0.00	382.64
2006	371,975.57	84.88	371,773.21	3,717.73	84.03	368,197.83	0.00	0.00	0.00	0.00	202.36
2005	347,212.70	86.10	347,119.00	3,471.19	85.24	343,755.43	0.00	0.00	0.00	0.00	93.70
2004	325,439.75	53.30	325,439.75	3,254.40	52.77	322,294.79	0.00	0.00	0.00	0.00	0.00
2003	310,001.96	52.12	310,001.96	3,100.02	51.60	306,900.83	0.00	0.00	0.00	0.00	0.00
2002	305,088.71	58.49	305,088.71	3,050.89	57.91	290,748.44	0.00	0.00	0.00	0.00	0.00
2001	287,280.04	0.00	287,280.04	2,872.80	0.00	284,386.25	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	3,855,151.85	529,255.52	3,824,499.31	38,244.99	523,962.96	3,775,302.26	0.00	0.00	0.00	0.00	30,652.54

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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
<b>City of Bloomfield Operating</b>											
2010	534,610.47	500,524.34	500,524.34	5,005.24	495,519.10	495,519.10	0.00	0.00	0.00	0.00	34,086.13
2009	469,202.88	14,990.14	457,875.19	4,578.75	14,840.24	453,296.44	0.00	0.00	0.00	0.00	11,327.69
2008	430,247.68	5,067.19	424,860.51	4,248.61	5,016.52	420,611.90	0.00	0.00	0.00	0.00	5,387.17
2007	389,491.16	3,485.95	387,623.99	3,876.24	3,451.09	383,747.75	0.00	0.00	0.00	0.00	1,867.17
2006	334,162.63	1,196.62	333,391.11	3,333.91	1,184.65	330,057.20	0.00	0.00	0.00	0.00	771.52
2005	323,805.97	1,006.33	323,639.34	3,236.39	996.27	320,402.95	0.00	0.00	0.00	0.00	166.63
2004	301,658.02	819.39	301,654.49	3,016.54	811.20	298,637.95	0.00	0.00	0.00	0.00	3.53
2003	311,251.93	556.34	311,248.49	3,112.48	0.00	308,136.01	0.00	0.00	0.00	0.00	3.44
2002	290,166.11	532.15	290,166.11	2,901.66	0.00	287,264.45	0.00	0.00	0.00	0.00	0.00
2001	267,617.72	467.60	267,617.72	2,676.18	0.00	264,941.54	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Oper.</b>	<b>3,652,214.57</b>	<b>528,646.05</b>	<b>3,598,601.29</b>	<b>35,986.01</b>	<b>521,819.06</b>	<b>3,562,615.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,613.28</b>
<b>61/20 Operating</b>											
2010	7,263.54	6,184.93	6,184.93	61.85	6,123.08	6,123.08	0.00	0.00	0.00	0.00	1,078.61
2009	6,650.77	153.96	5,677.32	56.77	152.42	5,620.55	0.00	0.00	0.00	0.00	973.45
2008	5,036.63	0.00	5,033.75	50.34	0.00	4,983.41	0.00	0.00	0.00	0.00	2.88
2007	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
2006	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
2005	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
2004	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
2003	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
2002	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
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 61/20 Oper.</b>	<b>33,719.68</b>	<b>6,338.89</b>	<b>31,664.74</b>	<b>316.65</b>	<b>6,275.50</b>	<b>31,348.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,054.94</b>
<b>Bloomfield Debt Service</b>											
2010	215,422.95	201,702.95	201,702.95	2,017.03	199,685.92	199,685.92	0.00	0.00	0.00	0.00	13,720.00
2009	191,615.93	6,260.48	186,873.04	1,868.73	6,197.88	185,004.31	0.00	0.00	0.00	0.00	4,742.89
2008	202,929.99	2,099.45	200,760.12	2,007.60	2,078.46	198,752.52	0.00	0.00	0.00	0.00	2,169.87
2007	129,970.41	1,591.13	129,062.92	1,290.63	1,575.22	127,772.29	0.00	0.00	0.00	0.00	907.49
2006	60,045.46	380.14	59,769.45	597.69	376.34	59,171.76	0.00	0.00	0.00	0.00	276.01
2005	89,966.10	158.31	89,936.87	899.37	156.73	89,037.50	0.00	0.00	0.00	0.00	29.23
2004	54,710.95	209.86	54,709.83	547.10	207.76	54,162.73	0.00	0.00	0.00	0.00	1.12
2003	54,940.43	89.41	54,939.72	549.40	88.52	54,390.32	0.00	0.00	0.00	0.00	0.71
2002	104,915.15	84.95	104,915.15	1,049.15	84.10	103,866.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	143.28	0.00	0.00	141.85	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Debt Svc.</b>	<b>1,104,517.37</b>	<b>212,719.96</b>	<b>1,082,670.05</b>	<b>10,826.70</b>	<b>210,592.76</b>	<b>1,071,843.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,847.32</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	2,727.95	2,335.46	2,335.46	23.35	2,312.11	2,312.11	0.00	0.00	0.00	0.00	392.49
2009	2,629.36	62.64	2,250.67	22.51	62.01	2,228.16	0.00	0.00	0.00	0.00	378.69
2008	2,256.92	0.00	2,255.75	22.56	0.00	2,233.19	0.00	0.00	0.00	0.00	1.17
2007	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
2006	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00	0.00	0.00
2005	656.64	0.00	656.64	6.57	0.00	650.07	0.00	0.00	0.00	0.00	0.00
2004	305.90	0.00	305.90	3.06	0.00	302.84	0.00	0.00	0.00	0.00	0.00
2003	247.83	0.00	247.83	2.48	0.00	245.35	0.00	0.00	0.00	0.00	0.00
2002	530.49	0.00	530.49	5.30	0.00	525.19	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
Total 61/20 Debt Service	11,033.13	2,398.10	10,260.78	102.61	2,374.12	10,158.17	0.00	0.00	0.00	0.00	772.35
Total City of Bloomfield & 61/20											
2010	760,024.91	710,747.68	710,747.68	7,107.48	703,640.20	703,640.20	0.00	0.00	0.00	0.00	49,277.23
2009	670,098.94	21,467.22	652,676.22	6,526.76	21,252.55	646,149.46	0.00	0.00	0.00	0.00	17,422.72
2008	640,471.22	7,166.64	632,910.13	6,329.10	7,094.97	626,581.03	0.00	0.00	0.00	0.00	7,561.09
2007	524,882.45	5,077.08	522,107.79	5,221.08	5,026.31	516,886.71	0.00	0.00	0.00	0.00	2,774.66
2006	397,552.77	1,576.76	396,505.24	3,965.05	1,560.99	392,540.19	0.00	0.00	0.00	0.00	1,047.53
2005	417,105.30	1,164.64	416,909.44	4,169.09	1,152.99	412,740.35	0.00	0.00	0.00	0.00	195.86
2004	358,568.16	1,029.25	358,563.51	3,585.64	1,018.96	354,977.87	0.00	0.00	0.00	0.00	4.65
2003	367,981.19	645.75	367,977.04	3,679.77	639.29	364,297.27	0.00	0.00	0.00	0.00	4.15
2002	397,182.09	617.10	397,182.09	3,971.82	610.93	393,210.27	0.00	0.00	0.00	0.00	0.00
2001	267,617.72	610.88	267,617.72	2,676.18	604.77	264,941.54	0.00	0.00	0.00	0.00	0.00
Totals	4,801,484.75	750,103.00	4,723,196.86	47,231.97	742,601.97	4,675,964.89	0.00	0.00	0.00	0.00	78,287.89

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	1,627,183.41	1,565,803.38	1,565,803.38	15,658.03	1,550,145.35	1,550,145.35	0.00	0.00	0.00	0.00	61,380.03
2009	1,482,970.39	41,263.16	1,456,298.42	14,562.98	40,850.53	1,441,735.44	0.00	0.00	0.00	0.00	26,671.97
2008	1,411,542.54	9,899.07	1,400,823.56	14,008.24	9,800.08	1,386,815.32	0.00	0.00	0.00	0.00	10,718.98
2007	1,307,499.51	2,895.38	1,302,623.51	13,026.24	2,866.43	1,289,597.27	0.00	0.00	0.00	0.00	4,876.00
2006	1,197,012.62	582.22	1,194,619.88	11,946.20	576.40	1,182,673.68	0.00	0.00	0.00	0.00	2,392.74
2005	1,095,880.32	74.32	1,095,433.00	10,954.33	73.58	1,084,478.67	0.00	0.00	0.00	0.00	447.32
2004	1,019,872.48	90.31	1,019,597.03	10,195.97	89.41	1,009,401.06	0.00	0.00	0.00	0.00	275.45
2003	960,182.53	107.21	959,973.22	9,599.73	106.14	950,373.49	0.00	0.00	0.00	0.00	209.31
2002	924,289.99	72.08	924,175.51	9,241.76	71.36	914,933.75	0.00	0.00	0.00	0.00	114.48
2001	913,644.45	2.43	913,632.65	9,136.33	2.41	904,496.32	0.00	0.00	0.00	0.00	11.80
Total Farmington Operational	11,940,078.24	1,620,789.56	11,832,980.16	118,329.80	1,604,581.66	11,714,650.36	0.00	0.00	0.00	0.00	107,098.08



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	241,802.27	224,842.85	224,842.85	0.00	208,531.76	208,531.76	0.00	0.00	0.00	0.00	16,959.42
2009	226,181.25	11,069.07	219,600.83	0.00	13,562.44	221,280.81	0.00	0.00	0.00	0.00	6,580.42
2008	214,470.61	4,657.51	212,450.23	0.00	4,648.13	184,898.99	0.00	0.00	0.00	0.00	2,020.38
2007	207,334.59	1,233.99	206,623.80	0.00	743.21	110,083.12	0.00	0.00	0.00	0.00	710.79
2006	205,101.23	499.50	204,850.47	0.00	181.67	94,107.81	0.00	0.00	0.00	0.00	250.76
2005	210,295.40	367.09	210,091.12	0.00	49.00	93,888.52	0.00	0.00	0.00	0.00	204.28
2004	211,731.28	0.00	211,731.28	0.00	0.00	93,627.55	0.00	0.00	0.00	0.00	0.00
2003	226,891.43	0.00	226,891.43	0.00	0.00	93,210.27	0.00	0.00	0.00	0.00	0.00
2002	185,937.97	0.00	185,937.97	0.00	0.00	78,474.46	0.00	0.00	0.00	0.00	0.00
2001	110,375.71	0.00	110,375.71	0.00	0.00	76,574.38	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	2,040,121.74	242,670.01	2,013,395.69	0.00	227,716.21	1,254,677.67	0.00	0.00	0.00	0.00	26,726.05

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	47,996.07	45,571.65	45,571.65	0.00	50,566.05	50,566.05	0.00	0.00	0.00	0.00	2,424.42
2009	47,053.13	1,667.16	46,042.56	0.00	1,331.13	33,755.88	0.00	0.00	0.00	0.00	1,010.57
2008	47,543.90	209.17	47,137.41	0.00	444.53	33,744.32	0.00	0.00	0.00	0.00	406.49
2007	46,816.75	184.17	46,667.44	0.00	210.00	34,495.30	0.00	0.00	0.00	0.00	149.31
2006	47,948.74	93.32	47,862.43	0.00	55.19	33,949.15	0.00	0.00	0.00	0.00	86.31
2005	46,925.65	0.00	46,839.34	0.00	0.00	34,375.17	0.00	0.00	0.00	0.00	86.31
2004	52,650.72	0.00	52,650.72	0.00	0.00	34,401.08	0.00	0.00	0.00	0.00	0.00
2003	34,350.37	0.00	34,350.37	0.00	0.00	34,313.98	0.00	0.00	0.00	0.00	0.00
2002	33,926.27	0.00	33,926.27	0.00	0.00	34,104.62	0.00	0.00	0.00	0.00	0.00
2001	34,525.30	0.00	34,525.30	0.00	0.00	34,156.38	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	439,736.90	47,725.47	435,573.49	0.00	52,606.90	357,861.93	0.00	0.00	0.00	0.00	4,163.41

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	42,817.77	41,625.60	41,625.60	1,665.02	39,960.58	39,960.58	0.00	0.00	0.00	0.00	1,192.17
2009	44,758.58	1,141.65	44,010.32	1,760.41	1,095.98	42,249.91	0.00	0.00	0.00	0.00	748.26
2008	44,363.41	376.96	44,068.72	1,762.75	361.88	42,305.97	0.00	0.00	0.00	0.00	294.69
2007	45,378.40	180.25	45,255.43	1,810.22	173.04	43,445.21	0.00	0.00	0.00	0.00	122.97
2006	45,238.74	20.00	45,138.00	1,805.52	19.20	43,332.48	0.00	0.00	0.00	0.00	100.74
2005	45,307.09	3.48	45,294.65	1,811.79	0.00	43,482.86	0.00	0.00	0.00	0.00	12.44
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
Total Hammond Irr. District	403,494.07	43,347.94	401,022.80	16,040.91	41,610.68	384,981.89	0.00	0.00	0.00	0.00	2,471.27

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	1,588.45	1,011.25	1,011.25	40.45	970.80	1,502.08	0.00	0.00	0.00	0.00	577.20
2009	1,565.36	0.00	1,565.36	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2008	1,565.38	0.00	1,565.38	62.62	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2007	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
2006	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
2005	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
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,626.81	0.00	0.00	0.00	0.00	0.00
2003	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
2002	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
2001	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
Total Hillside Irr. Dist. 5 Out	15,872.44	1,011.25	15,295.24	611.81	970.80	15,749.06	0.00	0.00	0.00	0.00	577.20

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	28,573.80	25,745.95	25,745.95	1,029.84	24,716.11	24,716.11	0.00	0.00	0.00	0.00	2,827.85
2009	26,968.58	1,379.13	25,880.89	1,035.24	1,323.96	24,845.65	0.00	0.00	0.00	0.00	1,087.69
2008	24,213.65	387.29	23,619.53	944.78	371.80	22,674.75	0.00	0.00	0.00	0.00	594.12
2007	23,357.60	158.75	23,135.26	925.41	152.40	22,209.85	0.00	0.00	0.00	0.00	222.34
2006	21,210.09	68.40	21,086.54	843.46	65.66	20,243.08	0.00	0.00	0.00	0.00	123.55
2005	19,796.04	46.88	19,783.40	791.34	0.00	18,992.06	0.00	0.00	0.00	0.00	12.64
2004	17,503.78	43.52	17,499.03	699.96	0.00	16,799.07	0.00	0.00	0.00	0.00	4.75
2003	17,410.63	43.52	17,405.88	696.24	0.00	16,709.64	0.00	0.00	0.00	0.00	4.75
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
Total La Plata Irr. District	209,053.55	27,873.44	204,175.86	8,167.03	26,629.94	196,008.83	0.00	0.00	0.00	0.00	4,877.69

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	4,223,343.25	4,087,788.76	4,087,788.76	40,877.89	4,046,910.87	4,046,910.87	0.00	0.00	0.00	0.00	135,554.49
2009	3,102,475.59	72,642.07	3,054,076.78	30,540.77	71,915.65	3,023,536.01	0.00	0.00	0.00	0.00	48,398.81
2008	3,133,356.04	24,187.49	3,115,108.87	31,151.09	23,945.62	3,083,957.78	0.00	0.00	0.00	0.00	18,247.17
2007	2,907,956.31	11,550.58	2,901,144.32	29,011.44	11,435.07	2,872,132.88	0.00	0.00	0.00	0.00	6,811.99
2006	2,825,676.31	4,571.96	2,822,273.40	28,222.73	4,526.24	2,794,050.67	0.00	0.00	0.00	0.00	3,402.91
2005	2,562,037.10	903.35	2,561,069.99	25,610.70	894.32	2,535,459.29	0.00	0.00	0.00	0.00	967.11
2004	2,048,303.17	670.60	2,047,892.19	20,478.92	663.89	2,027,413.27	0.00	0.00	0.00	0.00	410.98
2003	2,886,089.10	847.51	2,885,587.20	28,855.87	839.03	2,856,731.33	0.00	0.00	0.00	0.00	501.90
2002	2,123,187.48	491.84	2,122,958.70	21,229.59	486.92	2,101,729.11	0.00	0.00	0.00	0.00	228.78
2001	3,212,732.57	327.70	3,212,640.76	32,126.41	324.42	3,180,514.35	0.00	0.00	0.00	0.00	91.81
Total State of N. M.	29,025,156.92	4,203,981.86	28,810,540.97	288,105.41	4,161,942.04	28,522,435.56	0.00	0.00	0.00	0.00	214,615.95
NM Livestock Board											
2010	11079.86	9,417.07	9,417.07	94.17	9,322.90	9,322.90	0.00	0.00	0.00	0.00	1,662.79
2009	11660.44	772.22	11,406.88	114.07	764.50	11,292.81	0.00	0.00	0.00	0.00	253.56
2008	10893.22	2.16	10,858.45	108.58	2.14	10,749.87	0.00	0.00	0.00	0.00	34.77
2007	17114.97	5.63	17,078.31	170.78	5.57	16,907.53	0.00	0.00	0.00	0.00	36.66
2006	18627.96	45.59	18,614.07	186.14	45.13	18,427.93	0.00	0.00	0.00	0.00	13.89
2005	16828.5	27.50	16,828.50	168.29	27.23	16,660.22	0.00	0.00	0.00	0.00	0.00
2004	15539.49	13.25	15,539.49	155.39	13.12	15,384.10	0.00	0.00	0.00	0.00	0.00
2003	14608.29	0.00	14,608.29	146.08	0.00	14,462.21	0.00	0.00	0.00	0.00	0.00
2002	13702.17	0.00	13,702.17	137.02	0.00	13,565.15	0.00	0.00	0.00	0.00	0.00
2001	12587.27	0.00	12,587.27	125.87	0.00	12,461.40	0.00	0.00	0.00	0.00	0.00
Total NM Livestock	142,642.17	10,283.42	140,640.50	1,406.41	10,180.59	139,234.10	0.00	0.00	0.00	0.00	2,001.67
State Of New Mexico Total											
2010	4,234,423.11	4,097,205.83	4,097,205.83	40,972.06	4,056,233.77	4,056,233.77	0.00	0.00	0.00	0.00	137,217.28
2009	3,114,136.03	73,414.29	3,065,483.66	30,654.84	72,680.15	3,034,828.82	0.00	0.00	0.00	0.00	48,652.37
2008	3,144,249.26	24,189.65	3,125,967.32	31,259.67	23,947.75	3,094,707.65	0.00	0.00	0.00	0.00	18,281.94
2007	2,925,071.28	11,556.21	2,918,222.63	29,182.23	11,440.65	2,889,040.40	0.00	0.00	0.00	0.00	6,848.65
2006	2,844,304.27	4,617.55	2,840,887.47	28,408.87	4,571.37	2,812,478.60	0.00	0.00	0.00	0.00	3,416.80
2005	2,578,865.60	930.85	2,577,898.49	25,778.98	921.54	2,552,119.51	0.00	0.00	0.00	0.00	967.11
2004	2,063,842.66	683.85	2,063,431.68	20,634.32	677.01	2,042,797.36	0.00	0.00	0.00	0.00	410.98
2003	2,900,697.39	847.51	2,900,195.49	29,001.95	839.03	2,871,193.54	0.00	0.00	0.00	0.00	501.90
2002	2,136,889.65	491.84	2,136,660.87	21,366.61	486.92	2,115,294.26	0.00	0.00	0.00	0.00	228.78
2001	3,225,319.84	327.70	3,225,228.03	32,252.28	324.42	3,192,975.75	0.00	0.00	0.00	0.00	91.81
Grand Total State	29,167,799.09	4,214,265.28	28,951,181.47	289,511.81	4,172,122.63	28,661,669.66	0.00	0.00	0.00	0.00	216,617.62

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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											
2010	19,766,397.49	19,174,272.56	19,174,272.56	191,742.73	18,982,529.83	18,982,529.83	0.00	0.00	0.00	0.00	592,124.93
2009	19,216,934.02	430,775.81	18,933,390.08	189,333.90	426,468.05	18,744,056.18	0.00	0.00	0.00	0.00	283,543.94
2008	18,122,167.75	132,902.10	18,025,752.81	180,257.53	131,573.08	17,845,495.28	0.00	0.00	0.00	0.00	96,414.94
2007	17,147,772.26	69,764.73	17,110,648.62	171,106.49	69,067.08	16,939,542.13	0.00	0.00	0.00	0.00	37,123.64
2006	16,082,969.90	26,559.29	16,065,008.82	160,650.09	26,293.70	15,904,358.73	0.00	0.00	0.00	0.00	17,961.08
2005	15,212,441.62	4,898.10	15,207,314.67	152,073.15	4,849.12	15,055,241.52	0.00	0.00	0.00	0.00	5,126.95
2004	14,676,197.83	4,352.53	14,673,689.47	146,736.89	4,309.00	14,526,952.58	0.00	0.00	0.00	0.00	2,508.36
2003	13,904,286.93	3,700.19	13,902,230.55	139,022.31	3,663.19	13,763,208.24	0.00	0.00	0.00	0.00	2,056.38
2002	14,062,683.28	3,027.91	14,061,393.13	140,613.93	2,997.63	13,920,779.20	0.00	0.00	0.00	0.00	1,290.15
2001	13,869,816.05	1,449.09	13,869,456.47	138,694.56	1,434.60	13,730,761.91	0.00	0.00	0.00	0.00	359.58
Total	162,061,667.13	19,851,702.31	161,023,157.18	1,610,231.57	19,653,185.29	159,412,925.61	0.00	0.00	0.00	0.00	1,038,509.95
Communications Authority											
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total	754,302.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Reserve Fund											
2010	1,380,160.81	1,335,875.82	1,335,875.82	13,358.76	1,322,517.06	1,322,517.06	0.00	0.00	0.00	0.00	44,284.99
2009	1,421,499.95	31,135.64	1,400,157.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,342.58
2008	1,253,281.57	9,609.62	1,245,677.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,604.05
2007	1,190,478.60	4,730.02	1,187,611.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,867.46
2006	1,093,859.62	1,770.79	1,092,584.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,275.27
2005	1,038,123.69	366.47	1,037,711.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411.80
2004	996,275.35	326.15	996,063.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212.34
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
Total	8,373,679.59	1,383,814.51	8,295,681.10	13,358.76	1,322,517.06	1,322,517.06	0.00	0.00	0.00	0.00	77,998.49

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2011

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 San Juan County By Year											
2010	21,146,558.30	20,510,148.38	20,510,148.38	205,101.48	20,305,046.90	20,305,046.90	0.00	0.00	0.00	0.00	636,409.92
2009	20,638,433.97	461,911.45	20,333,547.45	189,333.90	426,468.05	18,744,056.18	0.00	0.00	0.00	0.00	304,886.52
2008	19,375,449.32	142,511.72	19,271,430.33	180,257.53	131,573.08	17,845,495.28	0.00	0.00	0.00	0.00	104,018.99
2007	18,338,250.86	74,494.75	18,298,259.76	171,106.49	69,067.08	16,939,542.13	0.00	0.00	0.00	0.00	39,991.10
2006	17,176,829.52	28,330.08	17,157,593.17	160,650.09	26,293.70	15,904,358.73	0.00	0.00	0.00	0.00	19,236.35
2005	16,250,565.31	5,264.57	16,245,026.56	152,073.15	4,849.12	15,055,241.52	0.00	0.00	0.00	0.00	5,538.75
2004	15,672,473.18	4,678.68	15,669,752.48	146,736.89	4,309.00	14,526,952.58	0.00	0.00	0.00	0.00	2,720.70
2003	13,904,286.93	3,700.19	13,902,230.55	139,022.31	3,663.19	13,763,208.24	0.00	0.00	0.00	0.00	2,056.38
2002	14,062,683.28	3,027.91	14,061,393.13	140,613.93	2,997.63	13,920,779.20	0.00	0.00	0.00	0.00	1,290.15
2001	13,869,816.05	1,449.09	13,869,456.47	138,694.56	1,434.60	13,730,761.91	0.00	0.00	0.00	0.00	359.58
Grand Total County	170,435,346.72	21,235,516.82	169,318,838.28	1,623,590.33	20,975,702.35	160,735,442.67	0.00	0.00	0.00	0.00	1,116,508.44

Grand Total

All Agencies	524,027,078.09	66,309,538.51	520,386,790.12	5,128,394.96	62,737,491.19	495,304,493.24	-	-	-	-	3,640,287.97
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Taxes reported in the general fund

(1,038,509.95)

Taxes reported in the special revenue funds (water reserve fund)

(77,998.49)

Receivables

Agency Funds

2,523,779.53



**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2010-2011**

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 FY2011	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 Oct10- Oct11 156,280	Pro- rated Pre- mium	156,280	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 FY10-11 3,048,415	All	3,048,415	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 FY10-11 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 FY10-11 524,444	½ of Operat- ing Exp.	262,222	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2010-2011**

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 FY2011	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 FY10-11 3,786,914	100% Operat- ing Exp.	3,786,914 Mipsis Amt: 186,688 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	Criminal Justice Training Authority	Creates the San Juan Criminal Justice Training Authority	12/20/10	149,887	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 County	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	40,877 + 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 FY10-11 3,796,050	100% Operat- ing Exp.	2,369,838 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 FY11	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	17,322	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 2010-2011**

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 FY2011	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	216,085	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	8,637	All Parties	City of Farmington	All 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
<b>INTERGOVERNMENTAL AGREEMENTS</b>									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07	FY10-11 12,376,072	100% of Operating Cost	12,376,072 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	FY10-11 12,376,072	100% of Operating Cost	12,376,072 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	FY10-11 12,376,072	100% of Operating Cost	12,376,072 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
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

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2010-2011**

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 FY2011	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
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 - \$69,294 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	255,477	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

**Cyan - Colored Cells are Self - Populating**  
**Yellow - Colored Cells are Detail Links**  
**Gray - Colored Cells are disallowed entry**

Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
<b>Balance Sheet</b>			
111	Cash-unrestricted	\$ 111,910	\$111,910
112	Cash-restricted-modernization and development	\$ -	
113	Cash-other restricted	\$ 152,001	\$152,001
114	Cash-tenant security deposits	\$ -	
115	Cash - Restricted for payment of current liability	\$ -	
100	<b>Total Cash</b>	<b>\$ 263,911</b>	<b>\$ 263,911</b>
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	<b>Accounts receivable - HUD other projects</b>	<b>\$ -</b>	
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	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	
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	\$ 22,149	\$22,149
128.1	Allowance for doubtful accounts - fraud	\$ (22,149)	-\$22,149
129	Accrued interest receivable	\$ -	
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ -</b>	<b>\$ -</b>
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	<b>Total Current Assets</b>	<b>\$ 263,911</b>	<b>\$ 263,911</b>
161	Land	\$ -	
162	Buildings	\$ -	
163	Furniture, equipment and machinery - dwellings	\$ -	
164	Furniture, equipment and machinery - administration	\$ 38,749	\$38,749
165	Leasehold improvements	\$ -	
166	Accumulated depreciation	\$ (35,293)	-\$35,293
167	Construction in progress	\$ -	
168	Infrastructure	\$ -	
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ 3,456</b>	<b>\$ 3,456</b>
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	<b>Notes, Loans, &amp; mortgages receivable - Non-current</b>	<b>\$ -</b>	
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	<b>Notes, Loans, &amp; mortgages receivable - Non-current - past due</b>	<b>\$ -</b>	
173	Grants receivable - Non-current	\$ -	

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**Gray - Colored Cells are disallowed entry**

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	<b>Other assets</b>	\$ -	
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	<b>Investment in joint venture</b>	\$ -	
180	<b>Total Non-current Assets</b>	\$ 3,456	\$ 3,456
190	<b>Total Assets</b>	\$ 267,367	\$ 267,367
311	Bank overdraft	\$ -	
312	Accounts payable <= 90 days	\$ 182	\$182
313	Accounts payable > 90 days past due	\$ -	
321	Accrued wage/payroll taxes payable	\$ 1,933	\$1,933
322	Accrued compensated absences - current portion	\$ 466	\$466
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	<b>Accounts payable - HUD PHA Programs</b>	\$ -	
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	<b>Deferred revenue</b>	\$ -	
343-010	CFFP	\$ -	
343-020	Capital Projects/ Mortgage Revenue	\$ -	
343	<b>Current portion of long-term debt - capital projects/mortgage revenue bonds</b>	\$ -	
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	<b>Loan liability - current</b>	\$ -	
310	<b>Total Current Liabilities</b>	\$ 2,581	\$ 2,581
351-010	Long-term debt - CFFP	\$ -	
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -	
351	<b>Capital Projects/ Mortgage Revenue Bonds</b>	\$ -	
352	Long-term debt, net of current - operating borrowings	\$ -	
353	Non-current liabilities - other	\$ -	
354	Accrued compensated absences- Non-current	\$ 8,861	\$8,861
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	<b>Loan liability - Non-current</b>	\$ -	
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	<b>Total Non-current liabilities</b>	<b>\$ 8,861</b>	<b>\$ 8,861</b>
300	<b>Total Liabilities</b>	<b>\$ 11,442</b>	<b>\$ 11,442</b>
508.1	Invested in capital assets, net of related debt	\$ 3,456	\$3,456
511.1	Restricted Net Assets	\$ 152,001	\$152,001
512.1	Unrestricted Net Assets	\$ 100,468	\$100,468
513	<b>Total Equity/Net Assets</b>	<b>\$ 255,925</b>	<b>\$ 255,925</b>
600	<b>Total Liabilities and Equity/Net assets</b>	<b>\$ 267,367</b>	<b>\$ 267,367</b>

Income Statement			
70300	Net tenant rental revenue	\$ -	
70400	Tenant revenue - other	\$ -	\$0
70500	<b>Total Tenant Revenue</b>	<b>\$ -</b>	<b>\$ -</b>

70600-010	Housing assistance payments	\$ 983,343	\$983,343
70600-020	Ongoing administrative fees earned	\$ 202,824	\$202,824
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	<b>HUD PHA operating grants</b>	<b>\$ 1,186,167</b>	<b>\$ 1,186,167</b>

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	<b>Total Fee Revenue</b>	<b>\$ -</b>	

70800	Other government grants	\$ -	
71100-010	Housing Assistance Payment	\$ -	
71100-020	Administrative Fee	\$ 135	\$135
71100	<b>Investment income - unrestricted</b>	<b>\$ 135</b>	<b>\$ 135</b>
71200	Mortgage interest income	\$ -	
71300	Proceeds from disposition of assets held for sale	\$ 2,077	\$2,077
71310	Cost of sale of assets	\$ -	
71400-010	Housing Assistance Payment	\$ 12,629	\$12,629
71400-020	Administrative Fee	\$ 12,629	\$12,629
71400	<b>Fraud recovery</b>	<b>\$ 25,258</b>	<b>\$ 25,258</b>
71500	Other revenue	\$ -	\$0
71600	Gain or loss on sale of capital assets	\$ -	
72000-010	Housing Assistance Payment	\$ 199	\$199
72000-020	Administrative Fee	\$ -	
72000	<b>Investment income - restricted</b>	<b>\$ 199</b>	<b>\$ 199</b>
70000	<b>Total Revenue</b>	<b>\$ 1,213,836</b>	<b>\$ 1,213,836</b>

91100	Administrative salaries	\$ 95,455	\$95,455
91200	Auditing fees	\$ 3,859	\$3,859
91300	Management Fee	\$ -	
91310	Book-Keeping Fee	\$ -	
91400	Advertising and Marketing	\$ -	
91500	Employee benefit contributions - administrative	\$ 34,017	\$34,017
91600	Office Expenses	\$ 11,671	\$11,671
91700	Legal Expense	\$ -	
91800	Travel	\$ 572	\$572
91810	Allocated Overhead	\$ -	
91900	Other	\$ -	\$0

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
91000	<b>Total Operating-Administrative</b>	\$ 145,574	\$ 145,574
92000	Asset Management Fee	\$ -	
92100	Tenant services - salaries	\$ -	
92200	Relocation Costs	\$ -	
92300	Employee benefit contributions - tenant services	\$ -	
92400	Tenant services - other	\$ -	
92500	<b>Total Tenant Services</b>	\$ -	\$ -
93100	Water	\$ -	
93200	Electricity	\$ -	
93300	Gas	\$ -	
93400	Fuel	\$ -	
93500	Labor	\$ -	
93600	Sewer	\$ -	
93700	Employee benefit contributions - utilities	\$ -	
93800	Other utilities expense	\$ -	
93000	<b>Total Utilities</b>	\$ -	\$ -
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	<b>Ordinary Maintenance and Operations Contracts</b>	\$ -	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ -	
94000	<b>Total Maintenance</b>	\$ -	\$ -
95100	Protective services - labor	\$ -	
95200	Protective services - other contract costs	\$ -	
95300	Protective services - other	\$ -	
95500	Employee benefit contributions - protective services	\$ -	
95000	<b>Total Protective Services</b>	\$ -	\$ -
96110	Property Insurance	\$ -	
96120	Liability Insurance	\$ -	
96130	Workmen's Compensation	\$ -	
96140	All Other Insurance	\$ -	
96100	<b>Total Insurance Premiums</b>	\$ -	\$ -
96200	Other general expenses	\$ -	
96210	Compensated absences	\$ 11,805	\$11,805
96300	Payments in lieu of taxes	\$ -	
96400	Bad debt - tenant rents	\$ -	
96500	Bad debt - mortgages	\$ -	
96600	Bad debt - other	\$ 22,149	\$22,149
96800	Severance expense	\$ -	
96000	<b>Total Other General Expenses</b>	\$ 33,954	\$ 33,954
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	<b>Total Interest Expense and Amortization Cost</b>	<b>\$ -</b>	<b>\$ -</b>
96900	<b>Total Operating Expenses</b>	<b>\$ 179,528</b>	<b>\$ 179,528</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$ 1,034,308</b>	<b>\$ 1,034,308</b>
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	\$ 19,240	\$19,240
97300-050	All Other	\$ 1,022,477	\$1,022,477
97300	<b>Housing assistance payments</b>	<b>\$ 1,041,717</b>	<b>\$ 1,041,717</b>
97350	<b>HAP Portability-in</b>	<b>\$ -</b>	<b>\$ -</b>
97400	Depreciation expense	\$ 3,192	\$3,192
97500	Fraud losses	\$ -	
97800	Dwelling units rent expense	\$ -	
90000	<b>Total Expenses</b>	<b>\$ 1,224,437</b>	<b>\$ 1,224,437</b>
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	<b>Operating transfers from / to primary government</b>	<b>\$ -</b>	<b>\$ -</b>
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	<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under) Expenses</b>	<b>\$ (10,601)</b>	<b>\$ (10,601)</b>
11020	Required Annual Debt Principal Payments	\$ -	
11030	Beginning equity	\$ 266,526	\$266,526
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	<b>Prior period adjustments, equity transfers, and correction of errors</b>	<b>\$ -</b>	<b>\$ -</b>
11170-001	Administrative Fee Equity- Beginning Balance	\$ 57,904	\$57,904
11170-010	Administrative Fee Revenue	\$ 202,824	\$ 202,824
11170-020	Hard to House Fee Revenue	\$ -	\$ -
11170-021	FSS Coordinator Grant	\$ -	\$ -
11170-030	Audit Costs	\$ -	\$ -
11170-040	Investment Income	\$ 135	\$ 135

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
11170-045	Fraud Recovery Revenue	\$ 12,629	\$ 12,629
11170-050	Other Revenue	\$ 13,152	\$13,152
11170-051	Comment for Other Revenue	\$ -	Sale of car and bad debt adjustment
11170-060	Total Admin Fee Revenues	\$ 228,740	\$ 228,740
11170-080	Total Operating Expenses	\$ 179,528	\$ 179,528
11170-090	Depreciation	\$ 3,192	\$ 3,192
11170-095	Housing Assistance Portability In	\$ -	\$ -
11170-100	Other Expenses	\$ -	
11170-101	Comment for Other Expense	\$ -	
11170-110	Total Expenses	\$ 182,720	\$ 182,720
11170-002	Net Administrative Fee	\$ 46,020	\$ 46,020
11170-003	Administrative Fee Equity- Ending Balance	\$ 103,924	\$ 103,924
11170	<b>Administrative Fee Equity</b>	<b>\$ 103,924</b>	<b>\$ 103,924</b>
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 208,622	\$208,622
11180-010	Housing Assistance Payment Revenues	\$ 983,343	\$ 983,343
11180-015	Fraud Recovery Revenue	\$ 12,629	\$ 12,629
11180-020	Other Revenue	\$ -	\$0
11180-021	Comment for Other Revenue	\$ -	
11180-025	Investment Income	\$ 199	\$ 199
11180-030	Total HAP Revenues	\$ 996,171	\$ 996,171
11180-080	Housing Assistance Payments	\$ 1,041,717	\$ 1,041,717
11180-090	Other Expenses	\$ 11,075	\$11,075
11180-091	Comments for Other Expenses	\$ -	Bad Debt Expense
11180-100	Total Housing Assistance Payments Expenses	\$ 1,052,792	\$ 1,052,792
11180-002	Net Housing Assistance Payments	\$ (56,621)	\$ (56,621)
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ 152,001	\$ 152,001
11180	<b>Housing Assistance Payments Equity</b>	<b>\$ 152,001</b>	<b>\$ 152,001</b>
11190-210	Total ACC HCV Units	3504	3,504
11190-220	Unfunded Units	0	
11190-230	Other Adjustments	0	
11190	<b>Unit Months Available</b>	<b>3504</b>	<b>3504</b>
11210	<b>Unit Months Leased</b>	<b>3013</b>	<b>3013</b>
11270	<b>Excess Cash</b>	<b>\$ -</b>	
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, 2011**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2007-GE-T7-0023 SAN JUAN EX	97.073	40,517
Office of Emergency Management/ Grant #2008-SAN JUAN COUNTY-SHSGP	97.067	160,575
Office of Emergency Management/ Grant #2009-SS-T9-00030-SAN JUAN	97.067	252,018
Office of Emergency Management/ Grant #2010-SS-T0-001-SAN JUAN	97.067	3,376
<b>Total Homeland Security Cluster</b>		<b>456,486</b>
<u>Highway Safety Cluster</u>		
Pass through State of New Mexico U.S. Department of Transportation		
Selective Traffic Enforcement(100 Days & Nights of Summer)/ Grant #10	20.609	13,287
<b>Total Highway Safety Cluster</b>		<b>13,287</b>
<u>Highway Planning &amp; Construction Cluster</u>		
Pass through State of New Mexico U.S. Department of Transportation		
SAFETEA-LU --- Project Control No. 5100360 #D13403	20.205	225,415
Project Control No. 5100130 --- CR350-Intersection 3720&3100	20.205	187,329
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	25,067
Project Control No. ESF1030-ARRA ---Bridge Impr. CR 2900 Bridge 8116	20.205	616,382
Project Control No. F100030 ---Bridge Improvement CR 2900 Bridge 8116	20.205	36,726
Project Control No. F100030 ---Bridge Improvement CR 7150 Bridge 8105	20.205	4,638
<b>Total Highway Planning &amp; Construction Cluster</b>		<b>1,095,557</b>
<u>U. S. Department of Energy</u>		
Energy Efficiency and Conservation Block Grant-ARRA SC0003168	81.128	711
<b>Total U. S. Department of Energy</b>		<b>711</b>
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	1,199,554
<b>Total U. S. Department of Housing and Urban Development</b>		<b>1,199,554</b>
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
DWI Officer Project/ Grant#09-AL-FTE164-086	20.608	13,902
Operation DWI/ Grant #11-AL-164-086	20.608	18,807
Operation DWI/ Grant #10-AL-164-086	20.608	8,248
<b>Total U. S. Department of Transportation</b>		<b>40,957</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2011**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Interior</u>		
Bureau of Land Management/ Grant #L10AP16397 (Fire)	15.242	31,000
Bureau of Land Management/ Grant #L09AC15919 (Sheriff)	15.236	5,699
Taylor Grazing	15.206	1,602
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L08PX02249/Mod0002	15.225	48,718
Bureau of Land Management/ Grant #L08PX02249/Mod0003	15.225	11,905
Pass through New Mexico Association of Counties/National Fire Plan, New Mexico		
Bureau of Land Management/ Grant #GDA040021	15.228	20,000
<b>Total U. S. Department of Interior</b>		<b>118,924</b>
<u>JAG Program Cluster</u>		
U. S. Department of Justice		
United States Marshalls Service Grant #DJMS-11-51-MO59	16.738	3,374
United States Marshalls Service Operation Sandstone	16.738	927
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2010-DJ-BX-0173	16.738	34,457
Pass through Bernalillo County, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2009-DJ-BX-0048	16.738	19,395
Edward Byrne Memorial Justice Assistance Grant #08-JAG-PPA02-SWIFT-FY11	16.738	3,421
<b>Total JAG Program Cluster</b>		<b>61,574</b>
<u>U. S. Department of Justice</u>		
Pass through San Juan County Partnership, New Mexico		
OJJDP Enforcing the Underage Drinking Laws Block Grant #2007-AH-FX-0013	16.727	3,316
<b>Total U. S. Department of Justice</b>		<b>3,316</b>
<u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
Office of Emergency Management/ Grant #2008-BZPP-SAN JUAN	97.078	113,298
EMPG Grant/Grant #2010-EP-EO-0022 SAN JUAN COUNTY	97.042	91,829
<b>Total Federal Emergency Management Agency</b>		<b>205,127</b>
<u>Environmental Protection Agency</u>		
Pass through State of New Mexico Environment Department		
Kirtland Wastewater Project XP-96648001-1	66.202	1,295,943
Kirtland Wastewater Project ARRA Loan Award #96689201	66.202	690,815
<b>Total Environmental Protection Agency</b>		<b>1,986,758</b>
<b>Total Expenditures of Federal Awards</b>		<b>\$ 5,182,251</b>

**NOTE 1. BASIS OF PRESENTATION**

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



San Juan County Riverview Golf Course 

**Report of Independent Auditors 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, 2011, and have issued our report thereon dated November 28, 2011. 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, 2011, 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

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the 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.

#### 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*.

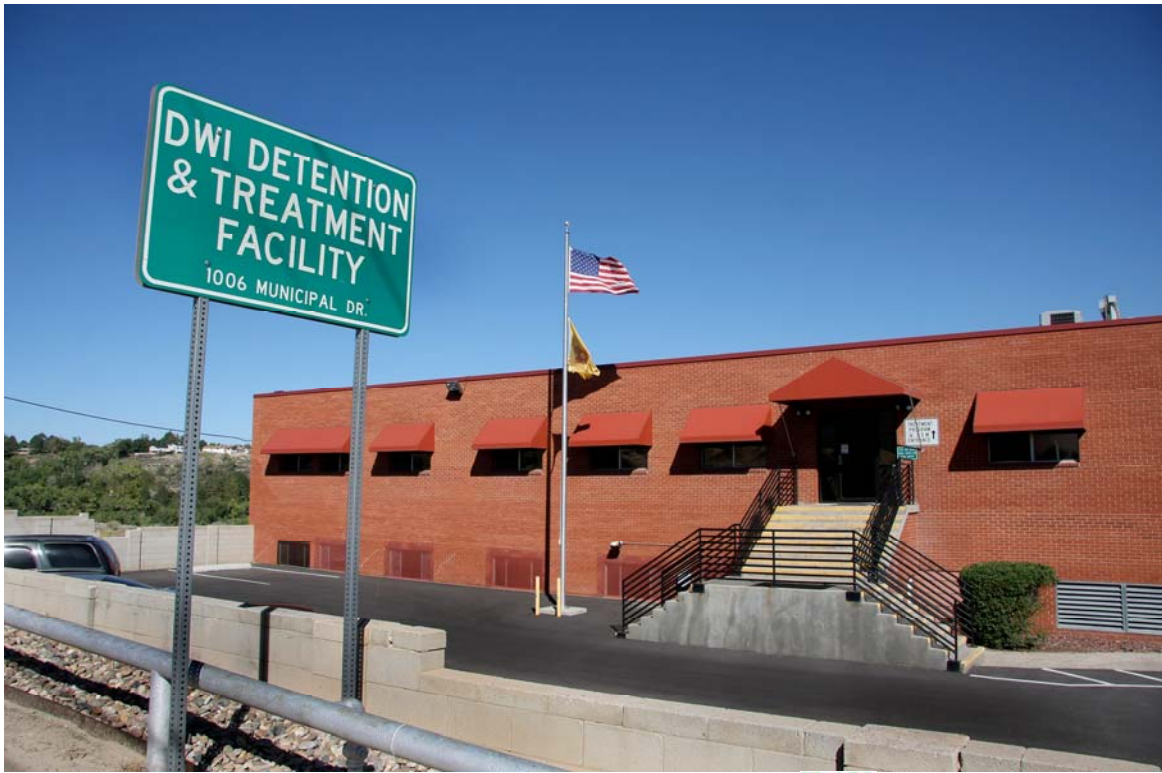
Commission Chairman and  
Members of the County Commission  
San Juan County  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

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 28, 2011





San Juan County DWI Detention Center 

**Report of Independent Auditors 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 San Juan County, New Mexico's (County) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. 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 the 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the 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, 2011.

#### 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.

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 28, 2011



San Juan County Juvenile Facility 

**SAN JUAN COUNTY, NEW MEXICO  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2011**

**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)? \_\_\_\_\_ Yes   x   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) \_\_\_\_\_ Yes   x   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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
Cluster-20.205	Highway Planning & Construction Cluster
Cluster-97.067, 97.073	Homeland Security Cluster

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, 2011**

**B. FINANCIAL STATEMENT FINDINGS**

None

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**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, 2011**

**STATUS OF PRIOR YEAR FINDINGS**

<u>Description</u>	<u>Status</u>
10-01 Capital Asset Reconciliations and Capitalization	Resolved
10-02 Schedule of Expenditures of Federal Awards	Resolved



**SAN JUAN COUNTY, NEW MEXICO  
EXIT CONFERENCE  
Year Ended June 30, 2011**

An exit conference was held on November 10, 2011 and attended by the following:

San Juan County:

Tony Atkinson, Commission Chairman  
Rocky Wasson, County Treasurer  
Mike Stark, County Operations Officer  
Marcella Brashear, Chief Financial Officer

Communications Authority:

Doug Echols, Legal Representative  
Joe Sawyer, Legal Representative

San Juan Water Commission:

Doug Echols, Legal Representative  
Joe Sawyer, Legal Representative

Moss Adams LLP:

Larry Carmony, Partner  
Jim Cox, Senior