

*SAN JUAN COUNTY  
NEW MEXICO*

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*



*FOR THE FISCAL YEAR ENDED  
JUNE 30, 2008*



**SAN JUAN COUNTY  
NEW MEXICO  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
JUNE 30, 2008**

*Prepared by:  
San Juan County Finance Department*

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**Tony Atkinson**  
Chairman

**Keith A. Johns**  
County Executive Officer

**Jim Henderson**  
Chairman Pro-Tem



**GloJean Todacheene**  
Member

## **SAN JUAN COUNTY**

**Ervin Chavez**  
Member

100 South Oliver Drive  
Aztec, New Mexico 87410-2432

**Keith Johnson**  
Member

Phone: (505) 334-9481 \* Fax: (505) 334-3168

November 3, 2008

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, 2008.

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, 2008, 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, 2008 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

### ***Profile of San Juan County***

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,516 square miles and a 2007 population according to the U.S. Census Bureau of 122,427. The population has grown 7.58% since the 2000 population which was 113,801. The land ownership is distributed as follows: Private ownership 6%, Federal Government 29%, Navajo and Ute Mountain Reservations 60%, and State Government 5%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2008 was 6.1875%. The tax is imposed on sales of both services and tangibles.

San Juan County operates under the Commission, Manager (County Executive Officer) form of government. Policy making and legislative authority are vested in the County Commission consisting of the Commission Chairman and four other Commission

members serving five districts. The County Commission is responsible for, among other things, passing ordinances, adopting the annual budget, appointing committees, serving as the Board of Finance and the Indigent Hospital Board, and hiring the County Executive Officer. The County Executive Officer is responsible for carrying out the policies and ordinances of the County Commission and overseeing the day-to-day operations of the County coordinating with the Commission, Department Administrators as well as the other County Elected Officials (Sheriff, Clerk, Assessor, Treasurer). All County Elected Officials are elected on a staggering basis to serve four year terms.

San Juan County offers a full range of services, including fire protection through 23 volunteer fire stations, 320 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:* San Juan County's economy remains strong. 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. This is evidenced by the continual growth in gross receipts tax revenue. The gross receipts tax

revenue increased by 14.36% from FY05 to FY06, increased 8.69% from FY06 to FY07 and also increased by 8.21% from FY07 to FY08.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 3.7% as of June, 2008. The unemployment rate declined from 4.4% in June, 2006 to 3.1% in June, 2007, and increased slightly in June, 2008. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA has added 1,900 jobs, growing 3.6%."

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, 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 recently moved its local office to Aztec, NM demonstrating a significant long-range commitment to the San Juan Basin.

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.

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. The County hosted the National High School Finals Rodeo in July 2008, and is under contract to once again host in 2009.

*Financial Planning:* The County recently updated 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. The County Executive Officer holds quarterly meetings with each department to monitor the plan. A copy of the strategic plan can be obtained through the San Juan County Executive Office.

The County Commission also annually approves the five year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The

County recently completed several large construction projects including the construction of the new Public Works Maintenance Shop and the new Ambulance Building both located on Oliver Drive in Aztec. The County also purchased the Pepsi building in Aztec to be used for warehouse and office space. The construction work continues on the renovation of the 1<sup>st</sup>-5<sup>th</sup> floors of the original portion of the San Juan Regional Hospital. The Kirtland Wastewater Project is ongoing with \$1,821,600 in federal funding and \$1,835,952 in state 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. Construction is ongoing for the DWI Facility expansion to house the Methamphetamine Pilot Project, which began operations in FY07 to treat substance abuse problems in the community and offer intensive case management to participants. An estimated \$1.6 million in State funding will be used to expand the DWI facility in Farmington to house the Meth Program. Construction began on the McGee Park Multi-Purpose Building for approximately 10,000 square feet expansion project to allow for the accommodation of larger events, such as the National High School Finals Rodeo. Funding consists of \$821,000 in State funding and \$500,000 in County funding. Construction is also ongoing at McGee Park for the Sewer Line Extension project. This 3.6 mile sewer line extension is in partnership with the City of Farmington. It will allow the facility to host larger events, and also serve as a permanent solution to the wastewater needs at McGee Park. Estimated costs are \$2.0 million, to be funded by San Juan County. San Juan County also acquired 190 acres from the Bureau of Land Management, referred to as the La Plata Properties. The La Plata Properties consists of a functional 42,000 square foot industrial building for future development of an industrial park. In FY08, the County demolished the old jail in Aztec to allow for expansion of the District Court facilities. The costs were roughly \$300,000 funded by the County.

In FY08 the County issued \$17,450,000 in GRT Revenue Bonds, Series 2008. 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.

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

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.

*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, 2008 was \$14,970,453 or 49.46% 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, 2008 was \$850,044 or 9.66% of the Road Fund's final expenditure budget, also exceeding the 1/12<sup>th</sup> reserve requirement. The County's overall General Fund unreserved, undesignated fund balance of \$11,992,525 at the end of the fiscal year is 20.83% 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 \$4.5 million over the original budgeted amount of \$9.4 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. 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, 2007. 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.

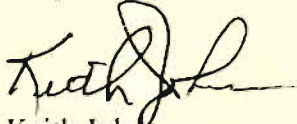
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The National Association of Counties (NACo) awarded San Juan County two nationally recognized Achievement Awards for the Incarcerated Substance Abuse Treatment: A Proven & Promising Answer and PC Acquisition & Centralization Creates Cost Savings & Efficiency in June, 2008. The NACo Achievement Award is a non-competitive program that recognizes counties for creative and innovative program development and implementation, efficient administrative management of county agencies and responsible government to local citizens. The Incarcerated Substance Abuse Treatment is a new program addressing the growing Methamphetamine addiction facing San Juan County. The program is a 60-day jail-based treatment program for women and has three facets, incarceration, treatment, and case-managed aftercare. The PC Acquisition &

Centralization program was implemented by the Information Technology (IT) department in FY2006, and it centralizes the purchasing and asset tracking of PC's to the IT department. By buying workstations in bulk, the County has realized significant cost savings while still receiving high-end equipment. IT is also able to track PC's by department, continually replacing equipment in a timely manner based on each PC's useful life. The County has received a total of seven NACo awards.

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

Respectfully submitted,



Keith Johns  
County Executive Officer



Marcella Brashear, CPA  
Finance Administrator

# 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, 2007

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.



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director





## SAN JUAN COUNTY.....

*Building a Stronger Community*

### MISSION STATEMENT:

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, 2008

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	Ervin Chavez
Commission Member – District 3	Keith Johnson

Elected Officials

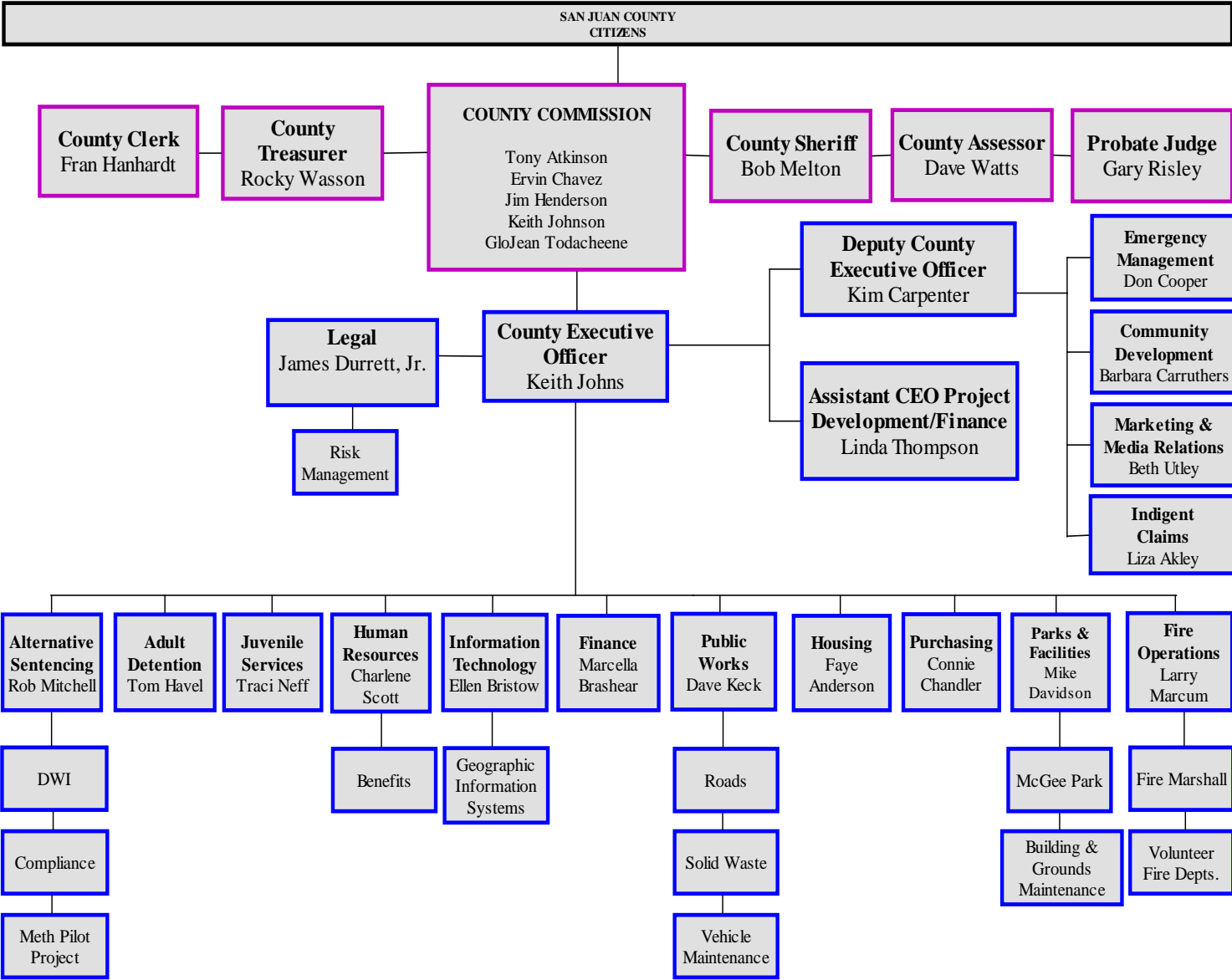
County Assessor	Dave Watts
County Clerk	Fran Hanhardt
County Treasurer	Rocky Wasson
Probate Judge	Gary Risley
Sheriff	Bob Melton

County Executive Office

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

Department Administrators

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



Shiprock



## Independent Auditors' Report

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission

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 each major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2008, 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, 2008, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission  
San Juan County

of each nonmajor governmental fund and component unit of the County, as of June 30, 2008, 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 3, 2008 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 from page 17 through page 28 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 Organization*, and is not a required part of the basic financial statements. Also, the 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

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

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.

*Moss Adams LLP*

Albuquerque, New Mexico  
November 3, 2008

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**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2008**

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, 2008. 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 1-7 of this report.

**Financial Highlights**

- The assets of San Juan County exceeded its liabilities at the close of the most recent fiscal year by \$206,313,249 (*net assets*). Of this amount \$21,140,718 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net assets increased by \$26,299,484 from the prior year mainly due to an increase in gross receipts tax (GRT) revenue and oil and gas tax revenue. Gross receipts tax revenue from the first 1/8<sup>th</sup> GRT increased by approximately 8.21% from the prior year. Revenue from oil and gas production also remained strong coming in \$4.7 million over the estimated revenues. The increase in Capital Grants and Contributions of \$8.6 million included a \$4.3 million donation for the expansion project at SunRay.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$109,169,034, increasing \$27,943,503 from the prior year. Approximately 73.91% of this total fund balance amount, \$80,686,877, is available for spending at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$11,992,525, or 23.96% 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

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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.

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 29 and 30 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 funds* with similar information presented for *governmental activities* in the government-

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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. Data from the other 31 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 31 and 33 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.

The basic fiduciary fund financial statements can be found on page 39 of this report.

***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 40-65 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.

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**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 \$206,313,249 at the close of the most current fiscal year.

Forty-eight percent of San Juan County's net assets reflect its investment in capital assets (e.g. land, buildings, machinery, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available 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 2008	FY 2007
Current and other assets	\$ 115,273,854	\$ 85,355,211
Capital assets	183,935,019	173,763,168
Total assets	<u>\$ 299,208,873</u>	<u>\$ 259,118,379</u>
Long-term liabilities outstanding	\$ 87,968,840	\$ 75,687,312
Other liabilities	4,926,784	3,417,302
Total liabilities	<u>\$ 92,895,624</u>	<u>\$ 79,104,614</u>
Net assets		
Invested in capital assets, net of related debt	\$ 99,404,659	\$ 101,789,063
Restricted	85,767,872	57,049,924
Unrestricted	21,140,718	21,174,778
Total net assets	<u>\$ 206,313,249</u>	<u>\$ 180,013,765</u>

An additional portion of San Juan County's net assets, \$85,767,872, represents resources that are subject to external restrictions on how they may be used (*restricted net assets*). The remaining balance of *unrestricted net assets*, \$21,140,718 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.

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Net assets increased by \$26,299,484 a 14.61% increase from the prior fiscal year. One reason for the increase is due to healthy gross receipts tax revenues which increased 8.21% from the prior year. The revenues from oil and gas production also came in very strong at \$4.7 million greater than anticipated. The increase in Capital Grants and Contributions of \$8.6 million included a \$4.3 million donation for the expansion project at SunRay.

*Governmental activities.* The following table provides a summary of the County's operations for the year ended June 30, 2008.

**San Juan County's Changes in Net Assets**

	Governmental Activities	
	FY 2008	FY 2007
Revenues		
Program revenues		
Charges for services	\$ 12,160,374	\$ 10,224,763
Operating grants & Contributions	16,277,232	11,136,665
Capital grants & Contributions	8,635,839	2,971,067
General Revenues		
Property taxes	19,175,278	16,794,458
Gross Receipts taxes	42,060,583	37,741,077
Gas/Motor Veh. Taxes	1,800,586	1,625,501
Oil & Gas taxes	17,313,715	16,085,560
Payment in Lieu of taxes	1,219,606	1,234,023
Other taxes	899,605	599,891
Investment earnings	3,560,458	3,609,971
Other	662,477	599,916
<b>Total revenues</b>	<b>123,765,753</b>	<b>102,622,892</b>
Expenses		
General government	16,045,023	14,031,046
Public safety	44,186,566	39,688,102
Public works	7,747,021	6,366,308
Health and welfare	17,997,903	14,038,470
Culture and recreation	4,552,527	3,933,351
Environmental	3,710,884	3,323,786
Interest on long-term debt	3,226,345	3,187,875
<b>Total expenses</b>	<b>97,466,269</b>	<b>84,568,938</b>
Change in net assets	26,299,484	18,053,954
Net assets Beginning	180,013,765	161,959,811
Net assets Ending	<b>\$ 206,313,249</b>	<b>\$ 180,013,765</b>

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Governmental activities increased San Juan County's net assets by \$26,299,484. Key elements of this increase are as follows:

- Revenue from oil and gas taxes came in very strong at \$4.7 million greater than anticipated due to the increase in production and the rising fuel costs.
- Property Tax revenue remains strong due to the increase in new construction. The Property Tax revenue increased by \$2.4 million, resulting from new property valuations done in February 2007 and the corresponding property taxes imposed.
- Gross Receipts Tax revenue increased by \$4.3 million. The increase in gross receipts tax revenue due to increase in sales was approximately 8.21%.
- Increase in Capital Grants and Contributions includes \$4.3 million donation for the SunRay expansion project.

For the most part increases in expenses paralleled inflation and the increased demand for services. The County continues striving 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. As the County continues to grow the expenses for public safety continue to outpace the expense increases in other functions. Public safety expenses increased by \$4.5 million from the previous year. Expenses for health and welfare also increased by \$4.0 million from the previous year, due in part to the rising cost of medical claims affecting the Major Medical fund.

**Financial Analysis of the Government's Funds**

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

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

As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$109,169,034, an increase of \$27,943,503 in comparison with the prior fiscal year's fund balance. Approximately 73.91 percent of this total amount, or \$80,686,877 constitutes *unreserved fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for the following purposes: 1) to pay debt service (\$5,299,732), 2) to liquidate contracts and purchase orders of the prior period (\$13,746,761), 3) state's requirement for subsequent year's expenditures (\$8,300,235), and 4) for inventories and pre-pays (\$1,135,429).

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The general fund is the chief operating fund of San Juan County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$11,992,525, while total fund balance reached \$23,153,700. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 23.96 percent of total general fund expenditures, while total fund balance represents 46.25 percent of that same amount.

The fund balance of San Juan County's general fund decreased by \$774,078 or 3.24 percent during the current fiscal year. The reason for the small decrease is primarily due to the fact that the excess oil and gas tax revenues which came in \$4.7 million higher than anticipated were transferred to the Capital Replacement Reserve fund as one-time revenues to be used for one-time expenditures instead of ongoing operations.

**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. The expenditures have increased again due to rising salary costs and increased personnel during the fiscal year. The wages for the Detention Officers were increased, and ten new Detention Officers were added in FY08. The Intergovernmental Grants fund is used to account for state and federal funding. A large portion this fiscal year was for emergency management services using Homeland Security funding. The fund has a large receivable due to grant reimbursements that are owed to the County from 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 Sheriff's Offices/D.A.'s Offices/Crime Investigative Facility, and the renovation of the old Sheriff's facility.

The **debt service fund** has a total fund balance of \$5,299,732, all of which is reserved for the payment of debt service. More information concerning outstanding debt can be found in the notes to the financial statements.

**General Fund Budgetary Highlights**

During the fiscal year, the County Commission approved adjustments to the County's budget. The majority of the adjustments were made during the mid-year budget adjustment process. The general fund's final amended revenue estimates were \$4,663,265 higher than the original estimates and the expenditure budget was \$531,831 more than the original expenditure budget. The main adjustments can be summarized as follows:

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- The revenues from oil and gas came in higher by \$4.5 million. The estimated revenues were adjusted for this increased revenue. At the same time the budgeted transfer to the Capital Replacement Reserve Fund was also increased allowing the County to transfer this extra \$4.5 million to the reserve fund to be used for one-time expenditures.
- The general fund's refund revenue estimate was increased by \$181,485 largely due from the wildland fire reimbursements from the State of New Mexico. Budget adjustments are done to increase volunteer firefighters' expenditure line item based on these State reimbursements in order to pay nominal fees to volunteers.
- The general fund revenue also increased for pictometry fees due from the Cities of Aztec, Bloomfield, and Farmington in the amount of \$12,963. San Juan County uses Pictometry International to obtain aerial photography images. Each of the cities pays a license fee to access San Juan County's image library.
- Two new positions were added at mid-year, all directly affecting the general fund. The new positions added were a Purchasing Clerk II and a Park Security Guard. A change in funding source for an Accountant was also implemented (was formerly 100% DWI grant funded, now will be 50% DWI, 50% general fund). There were also nine reclassifications in the general fund for Records Technicians. The Employee Development and Safety Manager position was moved from Human Resources to the County Executive Office.
- The general fund expenditure budget was increased a total of \$82,985 for the new positions and reclassifications. The move in the Safety position resulted in increased operating costs for the CEO's office of \$65,000, mainly due to new software purchased for the Safety Manager.
- Expenditures increased for McGee Park for an additional boat ramp for \$6,497, supplies for building pony pens for \$10,000, and fire suppression system repairs for \$22,500 requiring increased budget adjustments. The General Fund also transferred an additional contribution of \$61,039 to the National High School Rodeo fund to cover their estimated deficit.
- Printing and publishing expenditures were increased by \$36,600 for recruiting purposes, in order for San Juan County to expand advertising coverage in an attempt to hire qualified individuals.

However, during the year revenues exceeded budgetary estimates by approximately \$1.5 million and expenditures were less than budgetary estimates by approximately \$6.6 million, thus eliminating the need to use any existing fund balance. Some of the major reasons the expenditures were less than budgeted were as follows: professional services under spent by \$425,711 due to ongoing projects, utility fees under budget by \$151,000, \$176,193 contingency for litigation was not needed, \$779,373 law enforcement wages and benefits not spent due to understaffing, \$271,281 firefighter funds not spent are carried over to compensate volunteer firefighters for training and attending emergency calls, \$1,266,646 under spent due to road projects in process, anticipated election costs were less by \$372,176, the county indigent claims were less than anticipated by



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\$861,774, the software project budgeted for county indigent was still in planning and indigent claims came in under budget.

**Capital Asset and Debt Administration**

*Capital assets.* San Juan County's investment in capital assets for its governmental activities as of June 30, 2008 amounts to \$183,935,019 (net of accumulated depreciation) as compared to \$173,763,168 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 purchased the Pepsi building to be used for warehouse and office space. The total costs of the building and appraisal fees were \$581,969.
- Construction was completed on the Ambulance Building located on Oliver Dr. in Aztec. The total construction costs were \$553,251.
- Construction was completed on the Public Works Maintenance Shop. The total construction costs were \$858,805.
- Construction remodeling and renovation was completed at the Adult Detention Center. This included new attorney/client rooms and a new door control system. Total costs were \$428,488.
- Construction was completed on the Administration Building re-roofing project. The total construction costs were \$354,233.
- Construction was started on the McGee Park Multi-purpose building; construction-in-progress as of the close of the fiscal year was \$1,109,302.
- Construction was started on Bridge 567 Road 6100; construction-in-progress as of the close of the fiscal year was \$190,580.
- Construction was started on the Pinon Hills Bridge; construction-in-progress as of the close of the fiscal year was \$108,427.
- Construction was started on Chaco Canyon Road; construction-in-progress as of the close of the fiscal year was \$196,434.
- Construction was started on the DWI Expansion project; construction-in-progress as of the close of the fiscal year was \$127,700.
- Construction continued on the Public Health Building; construction-in-progress as of the close of the fiscal year was \$833,761.
- Construction continued on the 1<sup>st</sup>-5<sup>th</sup> floor renovation of San Juan Regional Medical Center; construction-in-progress as of the close of the fiscal year was \$3,490,658.
- Construction continued on the Lee Acres Water Line; construction-in-progress as of the close of the fiscal year was \$125,133.
- Construction was started on the SunRay expansion project; construction-in-progress as of the close of the fiscal year was \$4,250,230. This project is

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considered a donation. The asset is booked to San Juan County, but there are no related expenditures; funded by SunRay Park & Casino.

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

	<u>Governmental Activities</u>	
	<u>FY2008</u>	<u>FY2007</u>
Land	\$ 4,608,079	\$ 3,955,942
Buildings and improvements	86,611,149	88,832,434
Machinery and equipment	17,119,694	16,710,386
Infrastructure	64,103,070	62,778,904
Construction in progress	11,493,027	1,485,502
<b>Total</b>	<b>\$ 183,935,019</b>	<b>\$ 173,763,168</b>

Additional information on San Juan County's capital assets can be found on note 1 on page 45 and note 6 on page 51.

**Long-term debt.** At the end of the current fiscal year, San Juan County had total bonded debt outstanding of \$83,325,000. All of the County's debt is secured by specified revenue sources (i.e., revenue bonds). Of this amount, \$71,200,000 is secured by gross receipts taxes, and \$12,125,000 is secured by gasoline taxes and motor vehicle fees.

In FY08 the County issued \$17,450,000 in GRT Revenue Bonds, Series 2008. 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.

San Juan County's Outstanding Debt  
Revenue Bonds

	<u>Governmental Activities</u>	
	<u>FY2008</u>	<u>FY2007</u>
GRT Revenue Bonds:	\$ 71,200,000	\$ 58,525,000
Gasoline Tax / Motor Vehicle Fee Revenue Bonds:	12,125,000	12,700,000
<b>Total Revenue Bonds</b>	<b>\$ 83,325,000</b>	<b>\$ 71,225,000</b>

**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

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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 \$4,399,915,615. Thus, San Juan County's legal debt limit is \$175,996,625. 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 53 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 3.7%. This compares to 3.2% at the end of the prior fiscal year. The State of New Mexico's unemployment rate at the close of the current fiscal year was 3.9%, while the rate nationwide was 5.5%.
- San Juan County's economy is driven by the extraction of natural resources, such as oil, gas and coal. This industry continues to grow in the County.
- 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, 2008 remained at 6.1875%. The FY09 budget includes an estimated 3% growth in the gross receipts tax revenue a conservative estimate since the actual growth from the prior year was 8.21%.
- The FY09 budget includes 17 new positions as well as a 3.0% cost of living increase.
- The FY09 budget includes a 5% health insurance premium increase for employees and the County due to rising health care costs.
- Beginning July 1, 2008, the County will no longer be self-insured for workers' compensation. The Commission approved for the County to participate in the New Mexico Association of Counties workers' compensation pool. The FY09 budget includes a premium of \$601,655.

All of these factors were considered in preparing San Juan County's operating budget for the 2009 fiscal year.

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**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 Finance Administrator, 100 South Oliver Drive, Aztec, NM 87410.

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF NET ASSETS  
June 30, 2008

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
<b>ASSETS</b>			
Cash and investments	\$ 98,477,606	\$ 6,297,783	\$ 933,848
Receivables, net of allowance for uncollectables	14,802,687	8,119	142
Inventories	239,063	-	-
Prepaid expenses	896,366	42,655	14,874
Deferred charges	858,132	-	-
Capital assets, not depreciated	51,216,737	43,076	-
Capital assets, net of accumulated depreciation	132,718,282	1,322,692	27,817
<b>Total assets</b>	<b>299,208,873</b>	<b>7,714,325</b>	<b>976,681</b>
<b>LIABILITIES</b>			
Accounts payable	2,629,334	20,806	13,691
Accrued payroll	1,797,450	108,184	12,664
Accrued claims	252,538	-	-
Accrued interest	247,462	-	-
Long-term liabilities, due in one year	9,102,270	184,629	32,761
Long-term liabilities, due in more than one year	78,866,570	-	-
<b>Total liabilities</b>	<b>92,895,624</b>	<b>313,619</b>	<b>59,116</b>
Commitments and Contingencies			
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	99,404,659	1,365,768	27,817
Restricted for			
Debt service	5,052,270	-	-
Special projects	37,406,518	-	-
Capital outlay	43,309,084	-	-
Unrestricted	21,140,718	6,034,938	889,748
<b>Total net assets</b>	<b>\$ 206,313,249</b>	<b>\$ 7,400,706</b>	<b>\$ 917,565</b>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF ACTIVITIES  
Fiscal Year Ended June 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units		
					Primary Government Governmental Activities	Communications Authority	San Juan Water Commission
<b>Primary government</b>							
<b>Governmental activities</b>							
General government	\$ 16,045,023	1,240,351	73,734	-	(14,730,938)		
Public safety	44,186,566	1,254,033	8,100,498	979,350	(33,852,685)		
Public works	7,747,021	206,509	2,042,377	367,605	(5,130,530)		
Health and welfare	17,997,903	5,859,701	5,510,768	2,180,103	(4,447,331)		
Culture and recreation	4,552,527	3,521,082	-	5,108,781	4,077,336		
Environmental	3,710,884	78,698	549,855	-	(3,082,331)		
Interest on long-term debt	3,226,345	-	-	-	(3,226,345)		
<b>Total governmental activities</b>	<b>97,466,269</b>	<b>12,160,374</b>	<b>16,277,232</b>	<b>8,635,839</b>	<b>(60,392,824)</b>		
<b>Component Units</b>							
<b>Communications Authority</b>							
Public safety	3,767,163	-	4,653,869	60,000		946,706	
<b>San Juan Water Commission</b>							
Environmental	2,105,578	-	850,000	-			(1,255,578)
<b>Total component units</b>	<b>5,872,741</b>	<b>-</b>	<b>5,503,869</b>	<b>60,000</b>		<b>946,706</b>	<b>(1,255,578)</b>
<b>General Revenues</b>							
Property taxes				19,175,278	-	-	-
Gross receipts taxes				42,060,583	-	-	-
Gas/Motor Veh. Taxes				1,800,586	-	-	-
Franchise taxes				876,336	-	-	-
Oil & Gas taxes				17,313,715	-	-	-
Cigarette taxes				23,269	-	-	-
Payments in lieu of taxes				1,219,606	-	-	-
Unrestricted investment earnings				3,560,458	283,688		119,105
Miscellaneous revenues				662,477	7,051		3,873
<b>Total general revenues</b>				<b>86,692,308</b>	<b>290,739</b>		<b>122,978</b>
<b>Change in net assets</b>				<b>26,299,484</b>	<b>1,237,445</b>		<b>(1,132,600)</b>
Net assets, beginning				180,013,765	6,163,261		2,050,165
<b>Net assets, ending</b>				<b>\$ 206,313,249</b>	<b>\$ 7,400,706</b>		<b>\$ 917,565</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2008**

	General	Corrections Fund	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
<b>ASSETS</b>						
Pooled cash and investments	\$ 20,449,380	247,174	-	19,903,475	57,877,577	98,477,606
Receivables						
Taxes	1,740,347	980,570	-	-	5,908,858	8,629,775
Intergovernmental	856,651	304,990	2,098,491	-	2,233,854	5,493,986
Interest	392,641	-	-	-	-	392,641
Other	266,615	-	-	193	19,477	286,285
Due from other funds	1,490,062	-	-	-	-	1,490,062
Inventories	239,063	-	-	-	-	239,063
Prepaid expenditures	847,664	-	-	-	48,702	896,366
<b>Total assets</b>	<b>\$ 26,282,423</b>	<b>1,532,734</b>	<b>2,098,491</b>	<b>19,903,668</b>	<b>66,088,468</b>	<b>115,905,784</b>
<b>LIABILITIES</b>						
Due to other funds	\$ -	-	1,143,592	-	346,470	1,490,062
Accounts payable	1,184,591	103,153	515,241	-	826,349	2,629,334
Accrued payroll	1,164,798	364,827	-	-	267,825	1,797,450
Accrued claims	252,538	-	-	-	-	252,538
Deferred revenue	526,796	-	-	-	40,570	567,366
<b>Total liabilities</b>	<b>3,128,723</b>	<b>467,980</b>	<b>1,658,833</b>	<b>-</b>	<b>1,481,214</b>	<b>6,736,750</b>
<b>FUND BALANCES</b>						
Reserved for						
Short-term assets	1,086,727	-	-	-	48,702	1,135,429
Debt service	-	-	-	-	5,299,732	5,299,732
Encumbrances	1,774,213	139,932	2,051,747	357,459	9,423,410	13,746,761
Subsequent years' expenditures	8,300,235	-	-	-	-	8,300,235
Unreserved, undesignated reported in						
General fund	11,992,525	-	-	-	-	11,992,525
Special revenue funds	-	924,822	(1,612,089)	-	33,663,944	32,976,677
Capital project funds	-	-	-	19,546,209	16,171,466	35,717,675
<b>Total fund balances</b>	<b>23,153,700</b>	<b>1,064,754</b>	<b>439,658</b>	<b>19,903,668</b>	<b>64,607,254</b>	<b>109,169,034</b>
<b>Total liabilities and     fund balances</b>	<b>\$ 26,282,423</b>	<b>1,532,734</b>	<b>2,098,491</b>	<b>19,903,668</b>	<b>66,088,468</b>	<b>115,905,784</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, 2008**

	Governmental Activities
<b>Total Fund Balance Governmental Funds</b>	\$ 109,169,034
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.	567,366
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	183,935,019
Accrued Interest Payable	(247,462)
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 (\$87,968,840) and other deferred charges \$858,132. The net affect of long-term debt is broken down as follows:	
Net affect of bonds payable	(84,774,110)
Net affect of compensated absences	(3,194,730)
Subtotal	(87,968,840)
Other deferred charges (bond issuance costs)	858,132
	(87,110,708)
<b>Net assets governmental activities</b>	<b>\$ 206,313,249</b>

*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, 2008**

	General	Corrections Fund	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
<b>Revenues</b>						
Taxes	\$ 37,760,670	5,449,538	-	-	37,932,593	81,142,801
Intergovernmental	7,872,604	1,990,410	3,235,632	-	8,783,801	21,882,447
Interest and investment income	750,788	26,514	-	145,320	2,637,836	3,560,458
Fees	10,451,757	1,049,113	-	-	659,504	12,160,374
Sale of assets	91,841	-	-	-	-	91,841
Miscellaneous	638,463	9,144	-	193	14,677	662,477
<b>Total revenues</b>	<b>57,566,123</b>	<b>8,524,719</b>	<b>3,235,632</b>	<b>145,513</b>	<b>50,028,411</b>	<b>119,500,398</b>
<b>Expenditures</b>						
Current						
General government	12,018,286	-	1,630,624	-	20,194	13,669,104
Public safety	12,399,151	11,817,804	-	3,800	16,439,299	40,660,054
Public works	6,361,745	-	-	-	-	6,361,745
Health and welfare	14,309,486	-	-	-	2,048,156	16,357,642
Culture and recreation	3,503,568	-	-	-	276,158	3,779,726
Environmental	-	-	-	-	3,710,884	3,710,884
Capital outlay	1,464,408	73,771	2,574,221	67,819	11,308,932	15,489,151
Bond issuance cost	-	-	-	405,999	14,011	420,010
Debt service	-	-	-	-	5,205,000	5,205,000
Interest expense	-	-	-	-	3,193,787	3,193,787
<b>Total expenditures</b>	<b>50,056,644</b>	<b>11,891,575</b>	<b>4,204,845</b>	<b>477,618</b>	<b>42,216,421</b>	<b>108,847,103</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	7,509,479	(3,366,856)	(969,213)	(332,105)	7,811,990	10,653,295
<b>Other Financing Sources (Uses)</b>						
Bonds issued	-	-	-	17,450,000	-	17,450,000
Bonds discount	-	-	-	(11,009)	-	(11,009)
Transfers, in	11,678,017	3,500,000	1,489,653	2,796,782	25,996,782	45,461,234
Transfers, out	(19,961,574)	-	-	-	(25,499,660)	(45,461,234)
Payment - refunded bond escrow	-	-	-	-	(148,783)	(148,783)
<b>Total other financing sources (uses)</b>	<b>(8,283,557)</b>	<b>3,500,000</b>	<b>1,489,653</b>	<b>20,235,773</b>	<b>348,339</b>	<b>17,290,208</b>
<b>Net changes in fund balances</b>	<b>(774,078)</b>	<b>133,144</b>	<b>520,440</b>	<b>19,903,668</b>	<b>8,160,329</b>	<b>27,943,503</b>
Fund balances beginning of year	23,927,778	931,610	(80,782)	-	56,446,925	81,225,531
<b>Fund balances end of year</b>	<b>\$ 23,153,700</b>	<b>1,064,754</b>	<b>439,658</b>	<b>19,903,668</b>	<b>64,607,254</b>	<b>109,169,034</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, 2008**

	<b>Primary Government</b>
	Governmental Activities
Net changes in fund balances total governmental fund	\$ 27,943,503
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 (\$20,325,265) exceed depreciation (\$8,632,071) and net book value of assets disposed of (\$1,521,343) in the current period. (The capital outlays include \$4,250,230 in donated assets.)	10,171,851
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which deferred revenue from end of the year (\$567,366) exceeds deferred revenue from beginning of the year (\$460,400).	106,966
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	(12,100,000)
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	(23,534)
Change in compensated absences	(265,730)
Change in claims and judgements	40,650
Subtotal	(12,281,528)
Bond issuance costs	405,999
Change in accrued interest	367
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	(21,368)
	(11,922,836)
 <b>Change in net assets governmental activities</b>	 <b>\$ 26,299,484</b>

*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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 33,223,912	37,685,401	37,646,170	(39,231)
Intergovernmental	7,238,436	7,539,923	7,899,269	359,346
Investment earnings	869,000	963,000	1,134,519	171,519
Fees	8,911,855	9,178,855	10,122,536	943,681
Sale of Assets	100,000	100,000	87,848	(12,152)
Miscellaneous	275,000	685,463	733,515	48,052
<b>Total revenues</b>	<b>50,618,203</b>	<b>56,152,642</b>	<b>57,623,857</b>	<b>1,471,215</b>
Prior year cash appropriated	8,017,390			
<b>Total budgeted revenues</b>	<b>58,635,593</b>			
Expenditures				
General Government				
County Commission	281,513	281,513	234,192	47,321
Administration	1,220,644	1,330,255	1,119,788	210,467
General Government	2,317,686	2,160,092	1,533,947	626,145
Information Technology	955,019	1,003,885	923,650	80,235
Geographic Information Systems	359,044	374,460	306,217	68,243
Finance	1,007,645	1,022,113	866,284	155,829
County Clerk	509,604	509,604	435,918	73,686
Bureau of Elections	886,876	886,876	514,700	372,176
Property Assessments	1,254,609	1,255,528	1,155,183	100,345
Treasurer	562,490	562,490	540,542	21,948
Probate Judge	46,728	46,728	45,094	1,634
County Attorney	811,318	811,318	536,868	274,450
Human Resources	710,457	693,582	641,249	52,333
Central Purchasing	612,323	647,292	615,572	31,720
<b>Total general government</b>	<b>11,535,956</b>	<b>11,585,736</b>	<b>9,469,204</b>	<b>2,116,532</b>
Public Safety				
Fire Prevention	1,304,299	1,613,352	1,249,819	363,533
Law Enforcement	10,886,031	10,980,967	10,025,411	955,556
Community Development	433,869	433,869	396,698	37,171
Building Inspection	315,601	315,601	225,845	89,756
Emergency Management	395,530	410,891	371,762	39,129
Communications Authority - Transfer to	-	-	-	-
<b>Total public safety</b>	<b>13,335,330</b>	<b>13,754,680</b>	<b>12,269,535</b>	<b>1,485,145</b>
Health and Welfare	1,197,398	1,205,915	1,062,284	143,631
Culture and Recreation	3,667,862	3,722,046	3,465,491	256,555
Appraisals	627,863	627,863	571,663	56,200
County Indigent Fund	8,509,522	8,304,847	7,443,073	861,774
Road Fund	8,715,008	8,797,696	7,464,154	1,333,542
Risk Management	1,948,880	2,059,330	1,805,726	253,604
Major Medical Fund	5,598,315	6,018,136	5,960,084	58,052
<b>Total expenditures</b>	<b>55,136,134</b>	<b>56,076,249</b>	<b>49,511,214</b>	<b>6,565,035</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,499,459</b>	<b>76,393</b>	<b>8,112,643</b>	<b>8,036,250</b>
<b>Other financing sources (uses)</b>				
Transfers in	14,035,320	14,058,998	11,678,017	(2,380,981)
Transfers out	(17,534,779)	(23,018,201)	(19,961,574)	3,056,627
<b>Total other financing sources (uses)</b>	<b>(3,499,459)</b>	<b>(8,959,203)</b>	<b>(8,283,557)</b>	<b>675,646</b>
Net change in fund balances	-	(8,882,810)	(170,914)	8,711,896
Fund balances - beginning	23,927,778	23,927,778	23,927,778	-
Fund balances - ending	\$ 23,927,778	15,044,968	23,756,864	8,711,896
Change in FMV investments			31,981	
Change in accounts receivable			(66,080)	
Change in prepaid expenses			7,889	
Change in accounts payable			(639,045)	
Change in accrued liabilities			86,382	
Change in deferred revenue			(24,291)	
GAAP fund balance			<u>23,153,700</u>	

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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 5,138,619	5,138,619	5,310,497	171,878
Intergovernmental	1,479,578	1,571,165	1,956,195	385,030
Investment income	11,000	11,000	26,514	15,514
Fees	571,600	1,015,822	1,083,005	67,183
Miscellaneous	1,000	1,000	5,253	4,253
<b>Total revenues</b>	<u>7,201,797</u>	<u>7,737,606</u>	<u>8,381,464</u>	<u>643,858</u>
Prior year cash appropriated	200,000			
<b>Total budgeted revenues</b>	<u>7,401,797</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,485,999	8,491,122	8,213,274	277,848
Operating expenses	3,938,319	3,938,319	3,541,154	397,165
Capital outlay	81,783	88,663	73,771	14,892
<b>Total expenditures</b>	<u>12,506,101</u>	<u>12,518,104</u>	<u>11,828,199</u>	<u>689,905</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,104,304)</u>	<u>(4,780,498)</u>	<u>(3,446,735)</u>	<u>1,333,763</u>
Other Financing Sources (Uses)				
Transfers in	<u>5,104,304</u>	<u>4,580,126</u>	<u>3,500,000</u>	<u>(1,080,126)</u>
Net change in fund balance	-	(200,372)	53,265	253,637
Fund balance, beginning	<u>931,610</u>	<u>931,610</u>	<u>931,610</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 931,610</u>	<u>731,238</u>	<u>984,875</u>	<u>253,637</u>
Change in accounts receivable			143,285	
Change in accounts payable			(3,773)	
Change in accrued liabilities			<u>(59,633)</u>	
GAAP fund balance			<u>\$ 1,064,754</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State and federal grants	\$ 19,883,319	19,138,054	3,286,068	(15,851,986)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>19,883,319</u>	<u>19,138,054</u>	<u>3,286,068</u>	<u>(15,851,986)</u>
Prior year cash appropriated	-			
<b>Total budgeted revenues</b>	<u>19,883,319</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	10,521,613	9,554,259	1,620,704	7,933,555
Capital outlay	9,510,396	10,990,599	2,201,448	8,789,151
<b>Total expenditures</b>	<u>20,032,009</u>	<u>20,544,858</u>	<u>3,822,152</u>	<u>16,722,706</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(148,690)</u>	<u>(1,406,804)</u>	<u>(536,084)</u>	<u>870,720</u>
Other Financing Sources (Uses)				
Transfers in	148,690	1,489,653	1,489,653	-
Net change in fund balances	-	82,849	953,569	870,720
Fund balance, beginning	(80,782)	(80,782)	(80,782)	-
<b>Fund balance, ending</b>	<u>\$ (80,782)</u>	<u>2,067</u>	<u>872,787</u>	<u>870,720</u>
Change in accounts receivable			(50,435)	
Change in accounts payable			<u>(382,694)</u>	
GAAP fund balance			<u>\$ 439,658</u>	

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -**  
**AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2008**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Equity in pooled cash and investments - restricted	\$ 214,984
Property taxes receivable	<u>1,557,822</u>
<b>Total Assets</b>	<u><u>\$ 1,772,806</u></u>
 <b>LIABILITIES</b>	
Due to clerk refunds	\$ 988
Due to other taxing districts	<u>1,771,818</u>
<b>Total Liabilities</b>	<u><u>\$ 1,772,806</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**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, 2008**

**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, 2008**

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

**Fund financial statements**

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

The County reports the following *major governmental funds*:

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

*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.

**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.

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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

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 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.

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008**

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

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

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

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

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

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

*Prepaid Items.* Payments made to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items.

*Capital Assets.* Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. 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

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008**

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

*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.

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 2. LEGAL COMPLIANCE - BUDGETS**

*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.

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**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

Collateralized	\$ 601,298
Collateral held by pledging bank's trust department not in the County's name	60,945,574
Uninsured and uncollateralized	<u>25,254,002</u>
<b>Total deposits</b>	<b><u>\$86,800,874</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, 2008, \$86,199,576 of the County's bank balance of \$86,800,874 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$25,254,002
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>60,945,574</u>
<b>Total</b>	<b><u>\$86,199,576</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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

*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 11.75% 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.

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	43,200,874	37,518,672
Certificates of deposit	.33	43,600,000	43,600,000
<b>Total deposits</b>	<u>.33</u>	<u>86,800,874</u>	<u>81,118,672</u>
Money Market Fund	0	776,801	776,800
GNMAs	18.19	6,463,853	6,452,899
Federal Home Loan Bank	7.63	12,450,000	12,450,000
FNMA	11.50	5,125,000	5,125,000
<b>Total investments</b>	<u>37.32</u>	<u>24,815,654</u>	<u>24,804,699</u>
Cash and investments			105,923,371
Cash on hand			850
			<u>\$ 105,924,221</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 98,477,606
Cash in agency funds	214,984
Cash in Communications Authority	6,297,783
Cash in San Juan Water Commission	933,848
	<u>\$105,924,221</u>

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



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

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

	Years to Maturity	Bank/Cost Amount
Money Market Fund, Merrill Lynch, Class 3	-	\$ <u>776,801</u>

**NOTE 4. PROPERTY TAXES**

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

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

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

Due to Other Agencies	\$ <u>1,557,822</u>
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**NOTE 5. ACCOUNTS RECEIVABLE**

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

	Gross	Allowance	Net
Taxes			
Gross receipts taxes	\$ 7,582,510	-	7,582,510
Property taxes	708,292	-	708,292
Other taxes	338,973	-	338,973
Subtotal	8,629,775		8,629,775
Intergovernmental			
Grants	4,622,363	-	4,622,363
Services	871,623	-	871,623
Subtotal	5,493,986		5,493,986
Interest	392,641	-	392,641
Other	286,285	-	286,285
Total	\$ <u>14,802,687</u>	-	<u>14,802,687</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

**Primary Government:**

	Balance June 20, 2007	Additions	Deletions	Balance June 30, 2008
Capital assets, not depreciated				
Land	\$ 3,955,942	652,137	-	4,608,079
Right of way	33,802,371	1,318,393	5,133	35,115,631
Construction in progress	1,485,502	11,190,917	1,183,392	11,493,027
Total, not depreciated	<u>\$ 39,243,815</u>	<u>13,161,447</u>	<u>1,188,525</u>	<u>51,216,737</u>
Capital assets, depreciated				
Buildings	\$ 113,421,496	2,253,495	7,599,184	108,075,807
Improvements	14,051,275	1,090,663	687,563	14,454,375
Machinery and equipment	42,304,804	3,661,506	1,228,954	44,737,356
Infrastructure	59,443,515	1,341,546	5,207	60,779,854
Total depreciated	<u>229,221,090</u>	<u>8,347,210</u>	<u>9,520,908</u>	<u>228,047,392</u>
Accumulated depreciation for				
Buildings	\$ 35,339,745	3,655,267	6,738,221	32,256,791
Improvements	3,300,592	534,294	172,644	3,662,242
Machinery and equipment	25,594,418	3,117,077	1,093,833	27,617,662
Infrastructure	30,466,982	1,325,433	-	31,792,415
Total accumulated depreciation	<u>94,701,737</u>	<u>8,632,071</u>	<u>8,004,698</u>	<u>95,329,110</u>
Total capital assets, depreciated net	<u>\$ 134,519,353</u>	<u>(284,861)</u>	<u>1,516,210</u>	<u>132,718,282</u>

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

General government	\$ 721,337
Public Safety	3,643,689
Public Works	1,853,983
Health and Welfare	1,640,261
Culture and recreation	<u>772,801</u>
Total depreciation expense	<u>\$ 8,632,071</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

**Discretely Presented Component Units:**

<b><u>Consolidated Communications Authority</u></b>	Balance <u>June 20, 2007</u>	Additions	Deletions	Balance <u>June 30, 2008</u>
Capital assets, not depreciated				
Construction in progress	\$ 2,648	43,076	2,648	43,076
Capital assets, depreciated				
Buildings	\$ 590,894	-	-	590,894
Improvements	114,177	64,518	-	178,695
Machinery and equipment	1,966,328	36,625	62,032	1,940,921
Total depreciated	<u>2,671,399</u>	<u>101,143</u>	<u>62,032</u>	<u>2,710,510</u>
Accumulated depreciation for				
Buildings	\$ 294,545	23,636	-	318,181
Improvements	20,831	4,567	-	25,398
Machinery and equipment	922,394	183,877	62,032	1,044,239
Total accumulated depreciation	<u>1,237,770</u>	<u>212,080</u>	<u>62,032</u>	<u>1,387,818</u>
Total capital assets, depreciated net	<u>\$ 1,433,629</u>	<u>(110,937)</u>	<u>-</u>	<u>1,322,692</u>

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

Public Safety \$ 212,080

<b><u>San Juan Water Commission</u></b>	Balance <u>June 20, 2007</u>	Additions	Deletions	Balance <u>June 30, 2008</u>
Capital assets, depreciated				
Machinery and equipment	\$ 114,690	-	7,285	107,405
Accumulated depreciation for				
Machinery and equipment	\$ 78,671	7,627	6,710	79,588
Total capital assets, depreciated net	<u>\$ 36,019</u>	<u>(7,627)</u>	<u>575</u>	<u>27,817</u>

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

Environmental \$ 7,627

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 7. LONG-TERM OBLIGATIONS**

The County has 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 are included in capital assets. The County purchased the voting machines from the State Board of Finance, State of New Mexico (Board). The Board does not charge interest on the capital lease agreements.

The following is a schedule of the future minimum lease payments under these capital lease agreements, and the present value of the net minimum lease payments at June 30, 2008:

	<u>Voting Machines</u>
2009	\$ 68,790
2010	18,750
2011	18,750
2012	18,750
2013	18,750
2014	<u>18,750</u>
<b>Total</b>	162,540
Amount representing interest	<u>-</u>
Present value of minimum lease payments	<u>\$ 162,540</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, 2008 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>
General Government		
1996 Gross Receipts Tax Revenue Bonds	5.30%	\$ 1,715,000
1997 Gross Receipts Revenue Bonds	5.00-5.15%	1,185,000
2000 Environmental Revenue Bonds	5.40%	180,000
2002 Gas Tax/Motor Vehicle Tax Rev. Bonds	4.15-5.25%	6,150,000
2001 Senior Series A GRT Revenue Bonds	4.50-4.75%	1,110,000
2001 Senior Series B GRT Revenue Bonds	4.50-4.75%	795,000
2004 Gas Tax/Motor Vehicle Tax Revenue Bonds	2.625-5.00%	5,975,000
2004 Gross Receipts Tax Hospital Bonds	2.75-4.00%	20,030,000
2005 Gross Receipts Tax - Adult/Juvenile	3.00-5.00%	28,735,000
2008 Gross Receipts Tax Revenue Bond Series	3.00-4.375%	<u>17,450,000</u>
<b>Total</b>		<u>\$ 83,325,000</u>

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2008, the County was in compliance with all significant limitations and restrictions.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

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>
2009	\$	5,595,000	3,500,722	9,095,722
2010		5,800,000	3,295,864	9,095,864
2011		5,910,000	3,090,287	9,000,287
2012		6,030,000	2,839,294	8,869,294
2013		4,955,000	2,585,483	7,540,483
2014-2018		25,040,000	9,714,590	34,754,590
2019-2023		17,860,000	5,285,018	23,145,018
2024-2027		12,135,000	1,265,470	13,400,470
<b>Total</b>		<u>\$ 83,325,000</u>	<u>31,576,728</u>	<u>114,901,728</u>

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

<u>Bond</u>	<u>06/30/07 Principal Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>06/30/08 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
Series 1999-GRT	3,090,000	-	3,090,000	-
Series 2000-GRT	3,425,000	-	310,000	3,115,000
Subordinate Series 2001B-GRT	990,000	-	190,000	800,000
Senior Series 2001A-GRT	-	145,000	-	145,000
<b>Total</b>	<u>\$27,150,000</u>	<u>145,000</u>	<u>3,590,000</u>	<u>23,705,000</u>

*Defeased Debt.* On August 21, 2007, the County defeased \$145,000 par amount of the Gross Receipts Tax Revenue Bonds, Senior Series 2001A (“the 2001A Bonds”) maturing on September 15, 2011. The County determined that the reserve fund of the 2001A Bonds was over-funded at closing and entered into a closing agreement with the Internal Revenue Service, pursuant to the Voluntary Closing Agreement Program (V-CAP). There was no economic gain or loss on the defeased debt as the escrow was funded with cash reserves. No refunding bonds were issued for the defeasance.

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

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, 2009 and the anticipated completion date of the Sheriff's Office/D.A.'s Offices/Crime Investigative Facility is December, 2010. The new Subordinate Gross Receipts Tax Revenue Bonds, Series 2008 are rated Aaa from Moody's and AAA from Standard & Poor's.

Changes in Long-Term Liabilities: During the year ended June 30, 2008, the following changes occurred in liabilities reported in the general long-term debt account group:

<b><u>Primary Government:</u></b>	Balance			<b>Balance</b>	Due Within
	<u>June 30, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<b><u>June 30, 2008</u></b>	<u>One Year</u>
Revenue bonds payable	\$ 71,225,000	17,450,000	(5,350,000)	<b>83,325,000</b>	5,595,000
Deferred bond premium	1,274,641	-	(67,086)	<b>1,207,555</b>	-
Deferred bond discount	-	11,009	(11,009)	-	-
Deferred amount on refunding	(188,269)	-	23,534	<b>(164,735)</b>	-
Compensated absences	2,929,000	2,505,239	(2,239,509)	<b>3,194,730</b>	3,194,730
Capital leases	162,540	-	-	<b>162,540</b>	68,790
Claims and judgments	284,400	445,277	(485,927)	<b>243,750</b>	243,750
<b>Total</b>	<b>\$ 75,687,312</b>	<b>20,411,525</b>	<b>(8,129,997)</b>	<b>87,968,840</b>	<b>9,102,270</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.

**Discretely Presented Component Units:**

**Consolidated Communications Authority**

Compensated absences	<u>\$ 131,204</u>	<u>214,915</u>	<u>(161,490)</u>	<u><b>184,629</b></u>	<u>184,629</u>
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**San Juan Water Commission**

Compensated absences	<u>\$ 31,238</u>	<u>21,574</u>	<u>(20,051)</u>	<u><b>32,761</b></u>	<u>32,761</u>
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**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 8. INTERFUND ACTIVITY**

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

Due to General Fund	\$ 1,490,062
Due from Intergovernmental Fund	(1,143,592)
Due from CDBG Fund	(346,470)

Interfund transfers for the year ended June 30, 2008 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 3,500,000
Solid Waste Fund	500,000
Road Fund	4,600,000
National High School Finals Rodeo Fund	41,080
Intergovernmental Grants Fund	158,690
Risk Management Fund	1,750,000
Capital Replacement Fund	3,250,000
Capital Replacement Reserve Fund	4,461,489
Road Construction Fund	516,028
Debt Service Fund	<u>1,184,287</u>
Total transfers from General Fund	19,961,574
Transfer from Ambulance Fund to	
General Fund	64,523
Transfer from Hospital-GRT Fund to	
Hospital Construction Fund	7,827,726
Transfers from Health Care Fund to	
General Fund	84,510
County Indigent Fund	3,250,000
DWI Facilities Fund	<u>265,235</u>
Total transfers from Health Care Fund	3,599,745
Transfer from Fire Excise Fund to	
General Fund	189,364
Transfers from DWI Fund to	
General Fund	111,061
Intergovernmental Grants Fund	<u>134,395</u>
Total transfers from DWI Fund	245,456

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

Transfer from GRT-Communications/EMS Fund to Ambulance Fund	3,355,937
Transfers from Water Reserve Fund to General Fund	20,900
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,235,634
Transfers from Juvenile Services Fund to General Fund	372,025
Transfers from Capital Replacement Fund to Intergovernmental Grants Fund	395,568
Transfers from Juvenile Justice GRT Fund to GRT Revenue Bond Series 2008	2,796,782
Transfers from Capital Replacement Reserve Fund to Intergovernmental Grants Fund	401,000
Capital Replacement Fund	2,745,000
Road Construction Fund	<u>1,750,000</u>
Total transfers from Capital Replacement Reserve Fund	4,896,000
Transfers from Detention Center Capital Fund to Intergovernmental Grants Fund	400,000
CDBG Fund	<u>100,000</u>
Total transfers from Detention Center Capital Fund	500,000
<b>Total Transfers</b>	<b><u>\$45,461,234</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, 2008**

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

Transfers to the component units for the year ended June 30, 2008 consisted of the following:

Transfers from Communications Authority to General Fund	\$ 216,438
Transfers from San Juan Water Commission to General Fund	73,733
Transfers from Water Reserve Fund to San Juan Water Commission	850,000
Transfers from GRT-Communications/EMS Fund to Communications Authority	4,634,390

**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.

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Unpaid claims, beginning	\$ 446,928	685,159	<b>830,834</b>
Incurred claims and changes in estimates	3,722,279	3,880,764	<b>4,759,745</b>
Claims payments	<u>(3,484,048)</u>	<u>(3,735,089)</u>	<b>(5,094,291)</b>
Unpaid claims, ending	<u>\$ 685,159</u>	<u>830,834</u>	<b>496,288</b>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

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

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 report states that "This project has demonstrated a very successful deployment of a Superfund Closure." 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, 2008**

**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:* 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% 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.

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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

*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, 2008, 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	29.25
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, 2008 were \$5,733,300, which consisted of \$2,991,257 from the County and \$2,742,043 from employees; representing 11.56% and 10.59% of covered payroll, respectively. The Communications Authority contributions made for the year ended June 30, 2008 were \$299,538, which consisted of \$153,312 from the Authority and \$146,226 from employees; representing 9.55% and 9.11% 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, 2008 were \$18,350, which consisted of \$9,175 from the Water Commission and \$9,175 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, 2008, 2007, and 2006 for San Juan County, Communications Authority, and San Juan Water Commission. The required contributions for each fiscal year were met accordingly.

	<u>San Juan County Annual Contributions</u>	<u>Communications Authority Annual Contributions</u>	<u>San Juan Water Commission Annual Contributions</u>	<u>Percentage Contributions</u>
2006	\$ 4,438,779	272,295	-	100%
2007	5,386,704	280,472	-	100
2008	5,733,300	299,538	18,350	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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

value, and ten-year historical trend information presenting PERA's progress in accumulating sufficient assets to pay for benefits when due is not available by individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately-issued financial report of PERA.

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

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

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

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

*Funding Policy:* The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly 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).

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. The statute requires each participating employer to contribute 1.3% of each participating employee’s annual salary; each participating employee is required to contribute .65% of their salary. Employers joining the program after 1/1/98 are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

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

For the fiscal year ended June 30, 2008, San Juan County remitted \$343,484 in employer contributions and \$171,738 in employee contributions to the Retiree Health Care Authority. The Communications Authority remitted \$21,278 in employer contributions and \$10,639 in employee contributions to the Retiree Health Care Authority. The San Juan Water Commission does not participate in the Retiree Health Care Authority. The table below represents San Juan County and Communications Authority contributions to the RHCA for the years ended June 30, 2008, 2007, and 2006. The required contributions for each year were met accordingly.

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	<u>Percentage Contributions</u>
2006	\$ 398,279	29,092	100%
2007	479,441	29,920	100
2008	515,222	31,917	100

**NOTE 13. DEFICIT FUND BALANCES/EQUITY**

As of June 30, 2008, the County had no deficit fund balances in any funds.

**NOTE 14. RESERVED FUND BALANCE**

The New Mexico Department of Finance and Administration (DFA) requires that 3/12 of the General Fund’s (sub-fund) budgeted expenditures (\$7,567,094) be reserved as subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12 of the Road Fund budgeted expenditures be reserved (\$733,141). The County is in compliance with these DFA requirements.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 15. FINANCIAL DATA SCHEDULE RECONCILIATION**

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

Net Assets - Housing Choice Voucher 14.871	\$ 263,466
Reduction of capital assets	(47,471)
Accumulated depreciation	41,595
Compensated absences	<u>5,942</u>
	<u>\$ 263,532</u>

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

Revenue adjustments are as follows:

Revenues - Housing Authority Fund	\$ 976,133
Fraud Recovery	<u>(1,641)</u>
	<u>\$ 974,492</u>

Expense adjustments are as follows:

Expenses - financial data schedule	1,047,663
Bad debt	(1,641)
Change in compensated absences	692
Depreciation expense	<u>(3,817)</u>
Expenses - Housing Authority Fund	<u>\$ 1,042,897</u>

**NOTE 16. RACETRACK LEASE**

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate race track facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. The original lease was for a 10-year period and was set to expire on September 30, 2007. On September 6, 2006, the County Commission approved extending the lease an additional 10 years to expire on September 30, 2017 with the agreement that SunRay would make \$3.3 million in extensive capital improvements to the facility. The County receives a minimum of \$2 million in rental fees annually or 15% of the net gaming revenue, whichever is greater. The net gaming revenue is the amount the licensee is allowed to retain from wagering under the New Mexico Horse Racing Act and the New Mexico Gaming Control Act. During the fiscal year ending June 30, 2008 the County received a total of \$3,192,052 from SunRay under this agreement.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008**

**NOTE 17. SUBSEQUENT EVENT**

The County Commission authorized the County to become a member of the New Mexico Association of Counties (NMAC) Workers' Compensation Fund effective July 1, 2008. The County will no longer be self-insured for workers' compensation and will instead have insurance coverage by paying premiums and participating in the NMAC Workers' Compensation Fund. The premium for July 1, 2008 to June 30, 2009 is \$601,655.

**NOTE 18. NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2008.

- GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues.*
- GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations.*
- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets.*
- GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments.*
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments.*

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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	60,000	145,320	85,320
<b>Total revenues</b>	<b>-</b>	<b>60,000</b>	<b>145,320</b>	<b>85,320</b>
Expenditures				
Contractual services	-	650,000	3,800	646,200
Capital outlay	-	19,225,773	67,819	19,157,954
Bonds issuance cost	-	420,000	405,999	14,001
<b>Total expenditures</b>	<b>-</b>	<b>20,295,773</b>	<b>477,618</b>	<b>19,818,155</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(20,235,773)</b>	<b>(332,298)</b>	<b>19,903,475</b>
Other Financing Sources (Uses)				
Bonds discount	-	(11,009)	(11,009)	-
Bond proceeds	-	17,450,000	17,450,000	-
Transfers in	-	2,796,782	2,796,782	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>20,235,773</b>	<b>20,235,773</b>	<b>-</b>
Net change in fund balance	-	-	19,903,475	19,903,475
Fund balance, beginning	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>-</b>	<b>19,903,475</b>	<b>19,903,475</b>
Change in accounts receivable			193	
GAAP fund balance			<u>\$ 19,903,668</u>	

**SAN JUAN COUNTY, NEW MEXICO  
GENERAL SUB FUNDS  
JUNE 30, 2008**

**GENERAL FUND**

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

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

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

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF COMBINING BALANCE SHEETS**  
**GENERAL FUND**  
**June 30, 2008**

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
<b>ASSETS</b>							
Pooled cash and investments	\$ 14,970,453	125,942	850,044	339,776	1,087,613	3,075,552	20,449,380
Receivables							
Taxes	1,494,473	-	245,874	-	-	-	1,740,347
Intergovernmental	506,651	-	350,000	-	-	-	856,651
Interest	392,641	-	-	-	-	-	392,641
Other	-	-	26,619	6,508	88	233,400	266,615
Due from other funds	1,490,062	-	-	-	-	-	1,490,062
Inventory	202,216	-	36,847	-	-	-	239,063
Prepaid expenditures	-	-	-	-	847,664	-	847,664
<b>Total assets</b>	<b>\$ 19,056,496</b>	<b>125,942</b>	<b>1,509,384</b>	<b>346,284</b>	<b>1,935,365</b>	<b>3,308,952</b>	<b>26,282,423</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 321,511	1,967	464,958	519	69,980	325,656	1,184,591
Accrued payroll	975,470	-	177,040	4,930	7,358	-	1,164,798
Accrued claims	-	-	-	-	-	252,538	252,538
Deferred revenue	526,796	-	-	-	-	-	526,796
<b>Total liabilities</b>	<b>1,823,777</b>	<b>1,967</b>	<b>641,998</b>	<b>5,449</b>	<b>77,338</b>	<b>578,194</b>	<b>3,128,723</b>
<b>FUND BALANCES (DEFICIT)</b>							
Reserved for encumbrances	591,717	5,377	972,629	144,205	4,734	55,551	1,774,213
Reserved for short-term assets	202,216	-	36,847	-	847,664	-	1,086,727
Subsequent year's expenditures	7,567,094	-	733,141	-	-	-	8,300,235
Unreserved, undesignated	8,871,692	118,598	(875,231)	196,630	1,005,629	2,675,207	11,992,525
<b>Total fund balances</b>	<b>17,232,719</b>	<b>123,975</b>	<b>867,386</b>	<b>340,835</b>	<b>1,858,027</b>	<b>2,730,758</b>	<b>23,153,700</b>
<b>Total liabilities and fund balances</b>	<b>\$ 19,056,496</b>	<b>125,942</b>	<b>1,509,384</b>	<b>346,284</b>	<b>1,935,365</b>	<b>3,308,952</b>	<b>26,282,423</b>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
Fiscal Year Ended June 30, 2008**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 36,329,222	555,330	876,118
Intergovernmental	1,740,166	-	1,851,993
Investment income	435,864	3,079	50,731
Fees	4,385,547	-	206,509
Sale of assets	91,841	-	-
Miscellaneous	575,088	19	29,176
	<hr/>		
<b>Total Revenues</b>	<b>43,557,728</b>	<b>558,428</b>	<b>3,014,527</b>
	<hr/>		
Expenditures			
Current			
General government	9,608,113	572,902	-
Public safety	12,399,151	-	-
Public works	-	-	6,361,745
Health and welfare	1,001,345	-	-
Culture and recreation	3,503,568	-	-
Capital outlay	-	-	1,436,727
	<hr/>		
<b>Total expenditures</b>	<b>26,512,177</b>	<b>572,902</b>	<b>7,798,472</b>
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	17,045,551	(14,474)	(4,783,945)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	2,078,017	-	4,600,000
Transfers, out	(19,961,574)	-	-
	<hr/>		
<b>Total other financing     sources (uses)</b>	<b>(17,883,557)</b>	<b>-</b>	<b>4,600,000</b>
	<hr/>		
<b>Net changes in fund balances</b>	<b>(838,006)</b>	<b>(14,474)</b>	<b>(183,945)</b>
	<hr/>		
Fund balances beginning of year	18,070,725	138,449	1,051,331
	<hr/>		
<b>Fund balances end of year</b>	<b>\$ 17,232,719</b>	<b>123,975</b>	<b>867,386</b>
	<hr/>		

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	37,760,670
4,280,445	-	-	7,872,604
45,635	41,813	173,666	750,788
-	-	5,859,701	10,451,757
-	-	-	91,841
8,015	561	25,604	638,463
<u>4,334,095</u>	<u>42,374</u>	<u>6,058,971</u>	<u>57,566,123</u>
-	1,837,271	-	12,018,286
-	-	-	12,399,151
-	-	-	6,361,745
7,416,847	-	5,891,294	14,309,486
-	-	-	3,503,568
27,681	-	-	1,464,408
<u>7,444,528</u>	<u>1,837,271</u>	<u>5,891,294</u>	<u>50,056,644</u>
<u>(3,110,433)</u>	<u>(1,794,897)</u>	<u>167,677</u>	<u>7,509,479</u>
3,250,000	1,750,000	-	11,678,017
-	-	-	(19,961,574)
<u>3,250,000</u>	<u>1,750,000</u>	<u>-</u>	<u>(8,283,557)</u>
139,567	(44,897)	167,677	(774,078)
<u>201,268</u>	<u>1,902,924</u>	<u>2,563,081</u>	<u>23,927,778</u>
<u>\$ 340,835</u>	<u>1,858,027</u>	<u>2,730,758</u>	<u>23,153,700</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 31,907,912	36,369,401	36,240,780	(128,621)
Intergovernmental	1,454,723	1,757,857	1,766,832	8,975
Investment earnings	700,000	700,000	818,871	118,871
Fees	3,464,400	3,464,400	4,329,819	865,419
Sale of assets	100,000	100,000	87,848	(12,152)
Miscellaneous	215,000	403,813	454,127	50,314
<b>Total revenues</b>	<u>37,842,035</u>	<u>42,795,471</u>	<u>43,698,277</u>	<u>902,806</u>
Prior year cash appropriated	7,172,163			
<b>Total budgeted revenues</b>	<u>45,014,198</u>			
Expenditures				
General Government				
County Commission				
Salaries and benefits	196,513	196,513	196,328	185
Operating expenses	85,000	85,000	37,864	47,136
<b>Total County Commission</b>	<u>281,513</u>	<u>281,513</u>	<u>234,192</u>	<u>47,321</u>
Administration				
Salaries and benefits	1,012,167	1,065,642	956,138	109,504
Operating expenses	208,477	264,613	163,650	100,963
<b>Total Administration</b>	<u>1,220,644</u>	<u>1,330,255</u>	<u>1,119,788</u>	<u>210,467</u>
General Government				
Salaries and benefits	241,700	246,900	257,217	(10,317)
Operating expenses	2,075,986	1,913,192	1,276,730	636,462
<b>Total General Government</b>	<u>2,317,686</u>	<u>2,160,092</u>	<u>1,533,947</u>	<u>626,145</u>
Information Technology				
Salaries and benefits	660,981	660,981	623,296	37,685
Operating expenses	294,038	342,904	300,354	42,550
<b>Total Information Technology</b>	<u>955,019</u>	<u>1,003,885</u>	<u>923,650</u>	<u>80,235</u>
Geographic Information Systems				
Salaries and benefits	208,349	208,349	205,080	3,269
Operating expenses	150,695	166,111	101,137	64,974
<b>Total Geographic Information Systems</b>	<u>359,044</u>	<u>374,460</u>	<u>306,217</u>	<u>68,243</u>
Finance				
Salaries and benefits	819,956	844,424	749,448	94,976
Operating expenses	187,689	177,689	116,836	60,853
<b>Total Finance</b>	<u>1,007,645</u>	<u>1,022,113</u>	<u>866,284</u>	<u>155,829</u>
County Clerk				
Salaries and benefits	435,004	435,004	390,457	44,547
Operating expenses	74,600	74,600	45,461	29,139
<b>Total County Clerk</b>	<u>509,604</u>	<u>509,604</u>	<u>435,918</u>	<u>73,686</u>
Bureau of Elections				
Salaries and benefits	380,076	380,076	331,532	48,544
Operating expenses	506,800	506,800	183,168	323,632
<b>Total Bureau of Elections</b>	<u>886,876</u>	<u>886,876</u>	<u>514,700</u>	<u>372,176</u>

SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (CONTINUED)  
GENERAL FUND - GENERAL SUB FUND  
Fiscal Year Ended June 30, 2008

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Property Assessments				
Salaries and benefits	\$ 1,170,853	1,170,853	1,081,372	89,481
Operating expenses	83,756	84,675	73,811	10,864
<b>Total Property Assessments</b>	<u>1,254,609</u>	<u>1,255,528</u>	<u>1,155,183</u>	<u>100,345</u>
Treasurer				
Salaries and benefits	422,312	422,312	420,469	1,843
Operating expenses	140,178	140,178	120,073	20,105
<b>Total Treasurer</b>	<u>562,490</u>	<u>562,490</u>	<u>540,542</u>	<u>21,948</u>
Probate Judge				
Salaries and benefits	44,628	44,628	44,557	71
Operating expenses	2,100	2,100	537	1,563
<b>Total Probate Judge</b>	<u>46,728</u>	<u>46,728</u>	<u>45,094</u>	<u>1,634</u>
County Attorney				
Salaries and benefits	555,321	555,321	469,424	85,897
Operating expenses	255,997	255,997	67,444	188,553
<b>Total County Attorney</b>	<u>811,318</u>	<u>811,318</u>	<u>536,868</u>	<u>274,450</u>
Human Resources				
Salaries and benefits	576,898	523,423	469,890	53,533
Operating expenses	133,559	170,159	171,359	(1,200)
<b>Total Human Resources</b>	<u>710,457</u>	<u>693,582</u>	<u>641,249</u>	<u>52,333</u>
Central Purchasing				
Salaries and benefits	542,593	577,562	568,188	9,374
Operating expenses	69,730	69,730	47,384	22,346
<b>Total Central Purchasing</b>	<u>612,323</u>	<u>647,292</u>	<u>615,572</u>	<u>31,720</u>
<b>Total General Government</b>	<u>11,535,956</u>	<u>11,585,736</u>	<u>9,469,204</u>	<u>2,116,532</u>
Public Safety				
Fire Prevention				
Salaries and benefits	1,205,596	1,514,649	1,248,474	266,175
Operating expenses	98,703	98,703	1,345	97,358
<b>Total Fire Prevention</b>	<u>1,304,299</u>	<u>1,613,352</u>	<u>1,249,819</u>	<u>363,533</u>
Law Enforcement				
Salaries and benefits	9,550,101	9,556,965	8,919,479	637,486
Operating expenses	1,335,930	1,424,002	1,105,932	318,070
<b>Total Law Enforcement</b>	<u>10,886,031</u>	<u>10,980,967</u>	<u>10,025,411</u>	<u>955,556</u>
Community Development				
Salaries and benefits	367,763	367,763	344,417	23,346
Operating expenses	66,106	66,106	52,281	13,825
<b>Total Community Development</b>	<u>433,869</u>	<u>433,869</u>	<u>396,698</u>	<u>37,171</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 278,201	278,201	212,557	65,644
Operating expenses	37,400	37,400	13,288	24,112
<b>Total Building Inspection</b>	<u>315,601</u>	<u>315,601</u>	<u>225,845</u>	<u>89,756</u>
Emergency Management				
Salaries and benefits	\$ 403,977	403,977	381,427	22,550
Operating expenses	(8,447)	6,914	(9,665)	16,579
<b>Total Emergency Management</b>	<u>395,530</u>	<u>410,891</u>	<u>371,762</u>	<u>39,129</u>
<b>Transfer to Communications Authority</b>	-	-	-	-
<b>Total Public Safety</b>	<u>13,335,330</u>	<u>13,754,680</u>	<u>12,269,535</u>	<u>1,485,145</u>
Health and Welfare				
Social Services				
Operating expenses	1,055,987	1,064,504	994,315	70,189
Youth Employment				
Salaries and benefits	141,411	141,411	67,969	73,442
<b>Total Health and Welfare</b>	<u>1,197,398</u>	<u>1,205,915</u>	<u>1,062,284</u>	<u>143,631</u>
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,041,983	3,063,667	2,894,450	169,217
Operating expenses	625,879	658,379	571,041	87,338
<b>Total Parks and Maintenance</b>	<u>3,667,862</u>	<u>3,722,046</u>	<u>3,465,491</u>	<u>256,555</u>
<b>Total Culture and Recreation</b>	<u>3,667,862</u>	<u>3,722,046</u>	<u>3,465,491</u>	<u>256,555</u>
<b>Total expenditures</b>	<u>29,736,546</u>	<u>30,268,377</u>	<u>26,266,514</u>	<u>4,001,863</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>15,277,652</u>	<u>12,527,094</u>	<u>17,431,763</u>	<u>4,904,669</u>
Other Financing Sources (Uses)				
Transfers in	2,257,127	2,082,556	2,078,017	(4,539)
Transfers out	(17,534,779)	(23,018,201)	(19,961,574)	3,056,627
<b>Total other financing sources (uses)</b>	<u>(15,277,652)</u>	<u>(20,935,645)</u>	<u>(17,883,557)</u>	<u>3,052,088</u>
Net change in fund balance	-	(8,408,551)	(451,794)	7,956,757
Fund balance-beginning	18,070,725	18,070,725	18,070,725	-
<b>Fund balance-ending</b>	<u>\$ 18,070,725</u>	<u>9,662,174</u>	<u>17,618,931</u>	<u>7,956,757</u>
Change in FMV investments			31,981	
Change in accounts receivable			(148,895)	
Change in accounts payable			(64,301)	
Change in accrued liabilities			(180,706)	
Change in deferred revenue			(24,291)	
GAAP fund balance			<u>\$ 17,232,719</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 486,000	486,000	555,330	69,330
Interest income	1,000	1,000	3,079	2,079
Miscellaneous	-	-	19	19
<b>Total revenues</b>	<u>487,000</u>	<u>487,000</u>	<u>558,428</u>	<u>71,428</u>
Prior year cash appropriated	138,823			
<b>Total budgeted revenues</b>	<u>625,823</u>			
Expenditures				
Current				
Salaries and benefits	469,556	469,556	462,047	7,509
Operating expenses	158,307	158,307	109,616	48,691
<b>Total Expenditures</b>	<u>627,863</u>	<u>627,863</u>	<u>571,663</u>	<u>56,200</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,040)</u>	<u>(140,863)</u>	<u>(13,235)</u>	<u>127,628</u>
Other Financing Sources (Uses)				
Transfers in	2,040	1,685	-	(1,685)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>2,040</u>	<u>1,685</u>	<u>-</u>	<u>(1,685)</u>
Net change in fund balance	-	(139,178)	(13,235)	125,943
GAAP fund balance, beginning	<u>138,449</u>	<u>138,449</u>	<u>138,449</u>	<u>-</u>
<b>GAAP fund balance, ending</b>	<u>\$ 138,449</u>	<u>(729)</u>	<u>125,214</u>	<u>125,943</u>
Change in accounts payable			<u>(1,239)</u>	
GAAP fund balance			<u>\$ 123,975</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 830,000	830,000	850,060	20,060
Fees	195,000	195,000	273,630	78,630
Intergovernmental	1,634,000	1,501,622	1,851,992	350,370
Interest Income	15,000	35,000	50,731	15,731
Sale of assets	-	-	-	-
Miscellaneous	21,500	22,000	24,405	2,405
<b>Total revenues</b>	<u>2,695,500</u>	<u>2,583,622</u>	<u>3,050,818</u>	<u>467,196</u>
Prior year cash appropriated	290,344			
<b>Total budgeted revenues</b>	<u>2,985,844</u>			
Expenditures				
Current				
Salaries and benefits	3,893,963	3,943,963	3,880,240	63,723
Operating expenses	2,150,410	2,183,098	2,380,786	(197,688)
Capital outlay	2,670,635	2,670,635	1,203,128	1,467,507
<b>Total expenditures</b>	<u>8,715,008</u>	<u>8,797,696</u>	<u>7,464,154</u>	<u>1,333,542</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,729,164)</u>	<u>(6,214,074)</u>	<u>(4,413,336)</u>	<u>1,800,738</u>
Other Financing Sources (Uses)				
Transfers in	5,729,164	5,927,768	4,600,000	(1,327,768)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>5,729,164</u>	<u>5,927,768</u>	<u>4,600,000</u>	<u>(1,327,768)</u>
Net change in fund balances	-	(286,306)	186,664	472,970
Fund balance, beginning	1,051,331	1,051,331	1,051,331	-
<b>Fund balance, ending</b>	<u>\$1,051,331</u>	<u>765,025</u>	<u>1,237,995</u>	<u>472,970</u>
Change in accounts receivable			(36,291)	
Change in accrued liabilities			(24,446)	
Change in accounts payable			<u>(309,872)</u>	
GAAP fund balance			<u>\$ 867,386</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 4,149,713	4,280,444	4,280,445	1
Interest Income	10,000	10,000	46,359	36,359
Miscellaneous	-	-	1,506	1,506
<b>Total revenues</b>	<u>4,159,713</u>	<u>4,290,444</u>	<u>4,328,310</u>	<u>37,866</u>
Prior year cash appropriated	204,016			
<b>Total budgeted revenues</b>	<u>4,363,729</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	108,543	108,543	104,027	4,516
Operating expenses	8,372,982	8,168,307	7,311,365	856,942
Capital outlay	27,997	27,997	27,681	316
<b>Total expenditures</b>	<u>8,509,522</u>	<u>8,304,847</u>	<u>7,443,073</u>	<u>861,774</u>
<b>Excess of revenues over expenditures</b>	<u>(4,145,793)</u>	<u>(4,014,403)</u>	<u>(3,114,763)</u>	<u>899,640</u>
Other Financing Sources (Uses)				
Transfers in	4,145,793	4,145,793	3,250,000	(895,793)
<b>Total other financing sources and uses</b>	<u>4,145,793</u>	<u>4,145,793</u>	<u>3,250,000</u>	<u>(895,793)</u>
Net change in fund balance	-	131,390	135,237	3,847
Fund balance, beginning	<u>201,268</u>	<u>201,268</u>	<u>201,268</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>201,268</u>	<u>332,658</u>	<u>336,505</u>	<u>3,847</u>
Change in accounts receivable			5,785	
Change in accounts payable			(415)	
Change in accrued liabilities			<u>(1,040)</u>	
GAAP fund balance			<u>\$ 340,835</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 43,000	43,000	41,813	(1,187)
Refunds	8,500	8,500	2,533	(5,967)
<b>Total revenues</b>	<b>51,500</b>	<b>51,500</b>	<b>44,346</b>	<b>(7,154)</b>
Prior year cash appropriated	(3,816)			
<b>Total budgeted revenues</b>	<b>47,684</b>			
Operating expenses				
Current				
Salaries and benefits	165,146	165,146	164,650	496
Operating expenses	1,783,734	1,894,184	1,641,076	253,108
Capital outlay	-	-	-	-
<b>Total operating expenditures</b>	<b>1,948,880</b>	<b>2,059,330</b>	<b>1,805,726</b>	<b>253,604</b>
<b>Excess of revenues over expenditures</b>	<b>(1,901,196)</b>	<b>(2,007,830)</b>	<b>(1,761,380)</b>	<b>246,450</b>
Other Financing Sources (Uses)				
Transfers in	1,901,196	1,901,196	1,750,000	(151,196)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,901,196</b>	<b>1,901,196</b>	<b>1,750,000</b>	<b>(151,196)</b>
Net change in fund balance	-	(106,634)	(11,380)	95,254
Fund balance, beginning of year	1,902,924	1,902,924	1,902,924	-
<b>Fund balance, end of year</b>	<b>\$ 1,902,924</b>	<b>1,796,290</b>	<b>1,891,544</b>	<b>95,254</b>
Change in accounts receivable			(1,972)	
Change in accounts payable			(38,112)	
Change in prepaid expenses			7,889	
Change in accrued liabilities			(1,322)	
GAAP fund balance			<u>\$1,858,027</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 5,252,455	5,519,455	5,519,087	(368)
Refunds	15,000	226,000	225,793	(207)
Investment income	100,000	174,000	173,666	(334)
Miscellaneous	15,000	25,150	25,132	(18)
<b>Total revenues</b>	<u>5,382,455</u>	<u>5,944,605</u>	<u>5,943,678</u>	<u>(927)</u>
Prior year cash appropriated	215,860			
<b>Total budgeted revenues</b>	<u>5,598,315</u>			
Expenditures				
Current				
Employee health claims and prescriptions	5,440,315	5,857,611	5,810,584	47,027
Contractual services	158,000	160,525	149,500	11,025
<b>Total operating expenditures</b>	<u>5,598,315</u>	<u>6,018,136</u>	<u>5,960,084</u>	<u>58,052</u>
<b>Excess of revenues over expenditures</b>	<u>-</u>	<u>(73,531)</u>	<u>(16,406)</u>	<u>57,125</u>
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	-	(73,531)	(16,406)	57,125
Fund balance, beginning of year	2,563,081	2,563,081	2,563,081	-
<b>Fund balance, end of year</b>	<u>\$ 2,563,081</u>	<u>2,489,550</u>	<u>2,546,675</u>	<u>57,125</u>
Change in accounts receivable			115,293	
Change in accounts payable			(225,106)	
Change in accrued liabilities			<u>293,896</u>	
GAAP fund balance			<u>\$2,730,758</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**SPECIAL REVENUE FUNDS (CONTINUED)**

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

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

*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).

*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).

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**SPECIAL REVENUE FUNDS (CONTINUED)**

The *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.

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

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

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

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

**CAPITAL PROJECTS FUNDS**

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

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

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

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

*Juvenile Justice Facility.* County management established this fund to account for the acquisition and construction of the juvenile justice facility.

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



**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**CAPITAL PROJECTS FUNDS (CONTINUED)**

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 and maintenance of roads.

**DEBT SERVICE FUNDS**

Debt service funds are used to account for required debt service reserve funds, the accumulation of resources and payment of bond principal and interest.

*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, 2008**

	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range
<b>ASSETS</b>				
Pooled cash and investments	\$ 47,238	5,200,794	25,166	172,421
Receivables				
Taxes	386,718	-	-	-
Intergovernmental	-	-	-	-
Other	6,986	-	-	-
Prepaid expenditures	-	-	-	-
<b>Total assets</b>	<b>\$ 440,942</b>	<b>5,200,794</b>	<b>25,166</b>	<b>172,421</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	-	-	-
Accounts payable	140,637	176,000	3,785	-
Accrued payroll	54,884	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>195,521</b>	<b>176,000</b>	<b>3,785</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT)</b>				
Reserved for short-term assets	-	-	-	-
Reserved for Debt Service	-	-	-	-
Reserved for encumbrances	904	329,760	6,538	-
Unreserved, undesignated special revenues	244,517	4,695,034	14,843	172,421
Unreserved, undesignated cap projects	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>245,421</b>	<b>5,024,794</b>	<b>21,381</b>	<b>172,421</b>
<b>Total liabilities and fund balances</b>	<b>\$ 440,942</b>	<b>5,200,794</b>	<b>25,166</b>	<b>172,421</b>

Hospital Gross Receipts Tax	Law Enforcement Protection	National High School Finals Rodeo Fund	Recreation	Health Care Fund	Fire Excise Tax
\$ 1,227,884	3,256	252,821	6,942	6,352,772	6,145,557
988,235	-	-	677	990,212	773,437
-	-	-	-	-	-
-	132	-	-	-	2,204
-	-	-	-	-	48,702
<u>\$ 2,216,119</u>	<u>3,388</u>	<u>252,821</u>	<u>7,619</u>	<u>7,342,984</u>	<u>6,969,900</u>

\$ -	-	-	-	-	-
-	55	56,687	-	-	282,427
-	-	2,173	-	-	-
-	-	-	-	-	-
-	55	58,860	-	-	282,427

-	-	-	-	-	48,702
-	-	-	-	-	-
-	1,800	501,053	-	-	961,381
2,216,119	1,533	(307,092)	7,619	7,342,984	5,677,390
-	-	-	-	-	-
<u>2,216,119</u>	<u>3,333</u>	<u>193,961</u>	<u>7,619</u>	<u>7,342,984</u>	<u>6,687,473</u>
<u>\$ 2,216,119</u>	<u>3,388</u>	<u>252,821</u>	<u>7,619</u>	<u>7,342,984</u>	<u>6,969,900</u>

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008**

	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	\$ 409,395	454,109	953,488	843,031	269,714
Receivables					
Taxes	-	-	1,482,914	-	-
Intergovernmental	335,761	-	-	-	1,641
Other	-	-	-	990	-
Prepaid expenditures	-	-	-	-	-
<b>Total assets</b>	<b>\$ 745,156</b>	<b>454,109</b>	<b>2,436,402</b>	<b>844,021</b>	<b>271,355</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	-	-	-	-
Accounts payable	6,320	31	-	37,999	615
Accrued payroll	92,439	-	-	-	5,567
Deferred revenue	-	-	-	-	1,641
<b>Total liabilities</b>	<b>98,759</b>	<b>31</b>	<b>-</b>	<b>37,999</b>	<b>7,823</b>
<b>FUND BALANCES (DEFICIT)</b>					
Reserved for short-term assets	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-
Reserved for encumbrances	34,052	187,043	-	131,201	377
Unreserved, undesignated special revenues	612,345	267,035	2,436,402	674,821	263,155
Unreserved, undesignated cap projects	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>646,397</b>	<b>454,078</b>	<b>2,436,402</b>	<b>806,022</b>	<b>263,532</b>
<b>Total liabilities and fund balances</b>	<b>\$ 745,156</b>	<b>454,109</b>	<b>2,436,402</b>	<b>844,021</b>	<b>271,355</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center	Juvenile Justice Facility
\$ 5,655,831	1,337,046	1,206,209	-	7,798,752	1,336,517	-
48,900	247,553	990,212	-	-	-	-
-	-	59,982	746,470	1,090,000	-	-
-	-	9,165	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,704,731</u>	<u>1,584,599</u>	<u>2,265,568</u>	<u>746,470</u>	<u>8,888,752</u>	<u>1,336,517</u>	<u>-</u>

\$ -	-	-	346,470	-	-	-
-	-	23,038	2,639	85,891	900	-
-	-	112,762	-	-	-	-
38,929	-	-	-	-	-	-
<u>38,929</u>	<u>-</u>	<u>135,800</u>	<u>349,109</u>	<u>85,891</u>	<u>900</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	35,351	1,406,800	4,805,828	102,086	-
5,665,802	1,584,599	2,094,417	-	-	-	-
-	-	-	(1,009,439)	3,997,033	1,233,531	-
<u>5,665,802</u>	<u>1,584,599</u>	<u>2,129,768</u>	<u>397,361</u>	<u>8,802,861</u>	<u>1,335,617</u>	<u>-</u>
<u>\$ 5,704,731</u>	<u>1,584,599</u>	<u>2,265,568</u>	<u>746,470</u>	<u>8,888,752</u>	<u>1,336,517</u>	<u>-</u>

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 2,651,254	7,988,761	2,238,887	5,299,732	57,877,577
Receivables					
Taxes	-	-	-	-	5,908,858
Intergovernmental	-	-	-	-	2,233,854
Other	-	-	-	-	19,477
Prepaid expenditures	-	-	-	-	48,702
<b>Total assets</b>	<b>\$ 2,651,254</b>	<b>7,988,761</b>	<b>2,238,887</b>	<b>5,299,732</b>	<b>66,088,468</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	-	-	-	346,470
Accounts payable	1,570	-	7,755	-	826,349
Accrued payroll	-	-	-	-	267,825
Deferred revenue	-	-	-	-	40,570
<b>Total liabilities</b>	<b>1,570</b>	<b>-</b>	<b>7,755</b>	<b>-</b>	<b>1,481,214</b>
<b>FUND BALANCES (DEFICIT)</b>					
Reserved for short-term assets	-	-	-	-	48,702
Reserved for Debt Service	-	-	-	5,299,732	5,299,732
Reserved for encumbrances	158,375	-	760,861	-	9,423,410
Unreserved, undesignated special revenues	-	-	-	-	33,663,944
Unreserved, undesignated cap projects	2,491,309	7,988,761	1,470,271	-	16,171,466
<b>Total fund balances (deficit)</b>	<b>2,649,684</b>	<b>7,988,761</b>	<b>2,231,132</b>	<b>5,299,732</b>	<b>64,607,254</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,651,254</b>	<b>7,988,761</b>	<b>2,238,887</b>	<b>5,299,732</b>	<b>66,088,468</b>

Administration Building and American Flag



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2008**

	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
Revenues					
Taxes	\$ 2,061,078	-	-	-	2,795,284
Intergovernmental	233,754	-	123,186	316,101	-
Investment income	8,220	242,350	-	3,089	267,158
Fees	78,698	-	-	-	-
Sale of assets	-	-	-	-	-
Miscellaneous	8	-	-	-	-
<b>Total revenues</b>	<b>2,381,758</b>	<b>242,350</b>	<b>123,186</b>	<b>319,190</b>	<b>3,062,442</b>
Expenditures					
Current					
General government	-	-	-	-	-
Public Safety	-	2,157,954	164,552	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Environmental	2,687,575	-	-	173,309	-
Capital outlay	202,742	-	21,427	-	-
Refunding bond issuance costs	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest Expense	-	-	-	-	-
<b>Total expenditures</b>	<b>2,890,317</b>	<b>2,157,954</b>	<b>185,979</b>	<b>173,309</b>	<b>-</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(508,559)	(1,915,604)	(62,793)	145,881	3,062,442
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-
Transfers, in	500,000	3,355,937	-	-	-
Transfers, out	-	(64,523)	-	-	(7,827,726)
Payment - refunded bond escrow	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>500,000</b>	<b>3,291,414</b>	<b>-</b>	<b>-</b>	<b>(7,827,726)</b>
<b>Net changes in fund balances</b>	<b>(8,559)</b>	<b>1,375,810</b>	<b>(62,793)</b>	<b>145,881</b>	<b>(4,765,284)</b>
Fund balances (deficit) beginning of year	253,980	3,648,984	84,174	26,540	6,981,403
<b>Fund balances (deficit) end of year</b>	<b>\$ 245,421</b>	<b>5,024,794</b>	<b>21,381</b>	<b>172,421</b>	<b>2,216,119</b>



Law Enforcement Protection	National High School Finals Rodeo Fund	Recreation	Health Care Fund	Fire Excise Tax
-	-	7,775	5,490,984	4,310,240
84,600	-	-	-	-
-	4,405	393	253,593	356,030
-	361,981	-	-	-
-	-	-	-	-
536	371	-	18	4,910
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
85,136	366,757	8,168	5,744,595	4,671,180
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	-
77,646	-	-	-	2,573,331
-	-	-	-	-
-	271,158	5,000	-	-
-	-	-	-	-
53,703	30,167	-	-	2,812,295
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
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131,349	301,325	5,000	-	5,385,626
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(46,213)	65,432	3,168	5,744,595	(714,446)
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-	-	-	-	-
-	-	-	-	-
-	41,080	-	-	-
-	-	-	(3,599,745)	(189,364)
-	-	-	-	-
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-	41,080	-	(3,599,745)	(189,364)
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(46,213)	106,512	3,168	2,144,850	(903,810)
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49,546	87,449	4,451	5,198,134	7,591,283
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3,333	193,961	7,619	7,342,984	6,687,473
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**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2008**

	D.W.I. Facilities	County Clerks Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts
Revenues				
Taxes	\$ -	-	8,206,246	-
Intergovernmental	2,861,670	-	-	1,358,130
Investment income	-	22,650	71,997	-
Fees	120,271	78,829	-	-
Sale of assets	-	-	-	-
Miscellaneous	783	-	-	2,231
<b>Total Revenues</b>	<b>2,982,724</b>	<b>101,479</b>	<b>8,278,243</b>	<b>1,360,361</b>
Expenditures				
Current				
General government	-	20,194	-	-
Public Safety	2,377,035	-	4,634,390	1,165,073
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	96,719	58,374	-	546,772
Refunding bond issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>2,473,754</b>	<b>78,568</b>	<b>4,634,390</b>	<b>1,711,845</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	508,970	22,911	3,643,853	(351,484)
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds discount	-	-	-	-
Operating transfers, in	265,235	-	-	-
Operating transfers, out	(245,456)	-	(3,355,937)	-
Payment - refunded bond escrow	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>19,779</b>	<b>-</b>	<b>(3,355,937)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>528,749</b>	<b>22,911</b>	<b>287,916</b>	<b>(351,484)</b>
Fund balances beginning of year	117,648	431,167	2,148,486	1,157,506
<b>Fund balances end of year</b>	<b>\$ 646,397</b>	<b>454,078</b>	<b>2,436,402</b>	<b>806,022</b>

Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
-	\$ 2,165,327	1,372,746	3,229,946	-	-	-
972,521	-	-	870,880	872,959	1,090,000	-
524	235,114	-	47,446	-	251,381	74,020
-	-	-	19,725	-	-	-
-	-	-	-	-	-	-
1,447	-	-	4,373	-	-	-
974,492	2,400,441	1,372,746	4,172,370	872,959	1,341,381	74,020
-	-	-	-	-	-	-
-	-	-	3,214,346	-	-	24,475
1,042,897	-	-	-	2,105	1,003,154	-
-	-	-	-	-	-	-
-	850,000	-	-	-	-	-
-	-	-	102,839	841,698	2,487,504	636,157
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,042,897	850,000	-	3,317,185	843,803	3,490,658	660,632
(68,405)	1,550,441	1,372,746	855,185	29,156	(2,149,277)	(586,612)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(20,900)	(1,235,634)	(372,025)	100,000	7,827,726	-
-	-	-	-	-	-	(500,000)
-	(20,900)	(1,235,634)	(372,025)	100,000	7,827,726	(500,000)
(68,405)	1,529,541	137,112	483,160	129,156	5,678,449	(1,086,612)
331,937	4,136,261	1,447,487	1,646,608	268,205	3,124,412	2,422,229
263,532	\$ 5,665,802	1,584,599	2,129,768	397,361	8,802,861	1,335,617

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2008**

	Juvenile Justice Facility	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>Revenues</b>						
Taxes	\$ -	-	-	-	8,292,967	37,932,593
Intergovernmental	-	-	-	-	-	8,783,801
Investment income	107,983	-	340,091	55,851	295,541	2,637,836
Fees	-	-	-	-	-	659,504
Sale of assets	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	14,677
<b>Total Revenues</b>	<b>107,983</b>	<b>-</b>	<b>340,091</b>	<b>55,851</b>	<b>8,588,508</b>	<b>50,028,411</b>
<b>Expenditures</b>						
<b>Current</b>						
General government	-	-	-	-	-	20,194
Public Safety	50,497	-	-	-	-	16,439,299
Health and welfare	-	-	-	-	-	2,048,156
Culture and recreation	-	-	-	-	-	276,158
Environmental	-	-	-	-	-	3,710,884
Capital outlay	190,816	3,030,647	-	197,072	-	11,308,932
Refunding bond issuance costs	-	-	-	-	14,011	14,011
Debt Service	-	-	-	-	5,205,000	5,205,000
Interest Expense	-	-	-	-	3,193,787	3,193,787
<b>Total expenditures</b>	<b>241,313</b>	<b>3,030,647</b>	<b>-</b>	<b>197,072</b>	<b>8,412,798</b>	<b>42,216,421</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(133,330)	(3,030,647)	340,091	(141,221)	175,710	7,811,990
<b>Other Financing Sources (Uses)</b>						
Refunding bonds issued	-	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-	-
Operating transfers, in	-	5,995,000	4,461,489	2,266,028	1,184,287	25,996,782
Operating transfers, out	(2,796,782)	(395,568)	(4,896,000)	-	-	(25,499,660)
Payment - refunded bond escrow	-	-	-	-	(148,783)	(148,783)
<b>Total other financing sources (uses)</b>	<b>(2,796,782)</b>	<b>5,599,432</b>	<b>(434,511)</b>	<b>2,266,028</b>	<b>1,035,504</b>	<b>348,339</b>
<b>Net changes in fund balances</b>	<b>(2,930,112)</b>	<b>2,568,785</b>	<b>(94,420)</b>	<b>2,124,807</b>	<b>1,211,214</b>	<b>8,160,329</b>
<b>Fund balances</b>						
beginning of year	2,930,112	80,899	8,083,181	106,325	4,088,518	56,446,925
<b>Fund balances end of year</b>	<b>\$ -</b>	<b>2,649,684</b>	<b>7,988,761</b>	<b>2,231,132</b>	<b>5,299,732</b>	<b>64,607,254</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,861,104	1,861,104	1,982,013	120,909
Intergovernmental	233,754	233,754	233,754	-
Investment income	5,000	5,000	8,220	3,220
Fees	65,000	65,000	78,771	13,771
Miscellaneous	-	-	8	8
<b>Total revenues</b>	<u>2,164,858</u>	<u>2,164,858</u>	<u>2,302,766</u>	<u>137,908</u>
Prior year cash appropriated	100,000			
<b>Total budgeted revenues</b>	<u>2,264,858</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,228,651	1,228,651	1,226,927	1,724
Operating expenses	1,362,518	1,397,518	1,425,969	(28,451)
Capital outlay	230,607	230,607	202,742	27,865
<b>Total expenditures</b>	<u>2,821,776</u>	<u>2,856,776</u>	<u>2,855,638</u>	<u>1,138</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(556,918)</u>	<u>(691,918)</u>	<u>(552,872)</u>	<u>139,046</u>
Other Financing Sources (Uses)				
Transfers in	556,918	591,808	500,000	(91,808)
Net change in fund balance	-	(100,110)	(52,872)	47,238
Fund balance, beginning	253,980	253,980	253,980	-
<b>Fund balance, ending</b>	<u>\$ 253,980</u>	<u>153,870</u>	<u>201,108</u>	<u>47,238</u>
Change in accounts receivable			78,992	
Change in accounts payable			(23,897)	
Change in accrued liabilities			(10,782)	
GAAP fund balance			<u>\$ 245,421</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**AMBULANCE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest income	\$ 120,000	120,000	242,349	122,349
Prior year cash appropriated	(997,731)			
<b>Total budgeted revenues</b>	<u>(877,731)</u>			
Expenditures				
Salaries and benefits	211,339	216,539	214,462	2,077
Operating expenses	2,097,252	2,097,252	1,767,492	329,760
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>2,308,591</u>	<u>2,313,791</u>	<u>1,981,954</u>	<u>331,837</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(3,186,322)	(2,193,791)	(1,739,605)	454,186
Other Financing Sources (Uses)				
Transfers in	3,250,845	3,355,938	3,355,938	-
Transfers out	(64,523)	(64,523)	(64,523)	-
<b>Total other financing sources (uses)</b>	<u>3,186,322</u>	<u>3,291,415</u>	<u>3,291,415</u>	<u>-</u>
Net change in fund balance	-	1,097,624	1,551,810	454,186
Fund balance, beginning	<u>3,648,984</u>	<u>3,648,984</u>	<u>3,648,984</u>	<u>-</u>
<b>Fund balance, ending</b>	<u><u>\$3,648,984</u></u>	<u><u>4,746,608</u></u>	<u><u>5,200,794</u></u>	<u><u>454,186</u></u>
Change in accounts payable			<u>(176,000)</u>	
GAAP fund balance			<u><u>\$5,024,794</u></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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State grant	\$ 106,392	132,686	123,186	(9,500)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>106,392</u>	<u>132,686</u>	<u>123,186</u>	<u>(9,500)</u>
Prior year cash appropriated	84,174			
<b>Total budgeted revenues</b>	<u>190,566</u>			
Expenditures				
Operating expenses	157,522	173,119	161,377	11,742
Capital outlay	33,044	43,741	20,817	22,924
<b>Total Expenditures</b>	<u>190,566</u>	<u>216,860</u>	<u>182,194</u>	<u>34,666</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(84,174)	(59,008)	25,166
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	(84,174)	(59,008)	25,166
Fund balance, beginning	84,174	84,174	84,174	-
<b>Fund balance, ending</b>	<u>\$ 84,174</u>	<u>-</u>	<u>25,166</u>	<u>25,166</u>
Change in accounts payable			<u>(3,785)</u>	
GAAP fund balance			<u>\$ 21,381</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 212,800	382,800	316,101	(66,699)
Investment income	1,000	1,000	3,089	2,089
<b>Total revenues</b>	<u>213,800</u>	<u>383,800</u>	<u>319,190</u>	<u>(64,610)</u>
Prior year cash appropriated	11,958			
<b>Total budgeted revenues</b>	<u>225,758</u>			
Expenditures				
Current				
Environmental	225,758	395,758	173,309	222,449
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(11,958)	145,881	157,839
Fund balance, beginning	26,540	26,540	26,540	-
<b>Fund balance, ending</b>	<u>\$ 26,540</u>	<u>14,582</u>	<u>172,421</u>	<u>157,839</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$2,480,265	2,480,265	2,651,303	171,038
Investment income	100,000	100,000	267,158	167,158
<b>Total revenues</b>	<u>2,580,265</u>	<u>2,580,265</u>	<u>2,918,461</u>	<u>338,196</u>
Prior year cash appropriated	<u>(2,580,265)</u>			
<b>Total budgeted revenues</b>	<u>-</u>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	2,580,265	2,918,461	338,196
Other Financing Sources (Uses)				
Transfers out	-	(7,827,726)	(7,827,726)	-
Net change in fund balance	-	(5,247,461)	(4,909,265)	338,196
Fund balance, beginning	<u>6,981,403</u>	<u>6,981,403</u>	<u>6,981,403</u>	-
<b>Fund balance, ending</b>	<u>\$6,981,403</u>	<u>1,733,942</u>	<u>2,072,138</u>	<u>338,196</u>
Change in accounts receivable			<u>143,981</u>	
GAAP fund balance			<u>\$2,216,119</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 84,600	84,600	84,600	-
Miscellaneous	-	-	410	410
<b>Total revenues</b>	<u>84,600</u>	<u>84,600</u>	<u>85,010</u>	<u>410</u>
Prior year cash appropriated	49,540			
<b>Total budgeted revenues</b>	<u>134,140</u>			
Expenditures				
Current				
Public safety				
Operating expenses	74,700	74,700	77,591	(2,891)
Capital outlay	59,440	59,440	53,703	5,737
<b>Total expenses</b>	<u>134,140</u>	<u>134,140</u>	<u>131,294</u>	<u>2,846</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(49,540)	(46,284)	3,256
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	(49,540)	(46,284)	3,256
Fund balance, beginning	49,546	49,546	49,546	-
<b>Fund balance, ending</b>	<u>\$ 49,546</u>	<u>6</u>	<u>3,262</u>	<u>3,256</u>
Change in accounts receivable			126	
Change in accounts payable			(55)	
GAAP fund balance			<u>\$ 3,333</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rodeo	\$ 624,886	767,789	362,261	(405,528)
Investment income	-	2,500	4,405	1,905
Miscellaneous	-	-	371	371
<b>Total revenues</b>	<u>624,886</u>	<u>770,289</u>	<u>367,037</u>	<u>(403,252)</u>
Prior year cash appropriated	<u>88,543</u>			
<b>Total budgeted revenues</b>	<u>713,429</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	57,207	57,207	30,346	26,861
Operating expenses	716,996	912,665	183,552	729,113
Capital outlay	25,329	36,329	30,168	6,161
<b>Total expenditures</b>	<u>799,532</u>	<u>1,006,201</u>	<u>244,066</u>	<u>762,135</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(86,103)</u>	<u>(235,912)</u>	<u>122,971</u>	<u>358,883</u>
Other Financing Sources (Uses)				
Transfers in	<u>86,103</u>	<u>147,142</u>	<u>41,080</u>	<u>106,062</u>
Net change in fund balance	-	(88,770)	164,051	464,945
Fund balance, beginning	<u>87,449</u>	<u>87,449</u>	<u>87,449</u>	-
<b>Fund balance, ending</b>	<u>\$ 87,449</u>	<u>(1,321)</u>	<u>251,500</u>	<u>464,945</u>
Change in accounts receivable			-	
Change in accounts payable			(56,419)	
Change in accrued liabilities			<u>(1,120)</u>	
GAAP fund balance			<u>\$ 193,961</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**RECREATION FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Cigarette taxes	\$ 6,000	6,000	7,881	1,881
Investment income	100	100	393	293
<b>Total revenues</b>	<u>6,100</u>	<u>6,100</u>	<u>8,274</u>	<u>2,174</u>
Prior year cash appropriated	(100)			
<b>Total budgeted revenues</b>	<u>6,000</u>			
Expenditures				
Current				
Cultural and Recreation	6,000	6,000	5,000	1,000
<b>Total expenditures</b>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>1,000</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	100	3,274	3,174
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	100	3,274	3,174
Fund balance, beginning	4,451	4,451	4,451	-
<b>Fund balance, ending</b>	<u>\$ 4,451</u>	<u>4,551</u>	<u>7,725</u>	<u>3,174</u>
Change in accounts receivable			<u>(106)</u>	
GAAP fund balance			<u>\$ 7,619</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 5,189,663	5,189,663	5,348,183	158,520
Investment income	110,000	110,000	253,593	143,593
Miscellaneous	-	-	18	18
<b>Total revenues</b>	<u>5,299,663</u>	<u>5,299,663</u>	<u>5,601,794</u>	<u>302,131</u>
Prior year cash appropriated	<u>(810,349)</u>			
<b>Total budgeted revenues</b>	<u>4,489,314</u>			
Expenditures	-	-	-	-
<b>Excess of revenues over expenditures</b>	<u>4,489,314</u>	<u>5,299,663</u>	<u>5,601,794</u>	<u>302,131</u>
Other Financing Sources (Uses)				
Transfers out	<u>(4,489,314)</u>	<u>(4,530,303)</u>	<u>(3,599,745)</u>	<u>930,558</u>
Net change in fund balances	-	769,360	2,002,049	1,232,689
Fund balance, beginning	<u>5,198,134</u>	<u>5,198,134</u>	<u>5,198,134</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 5,198,134</u>	<u>5,967,494</u>	<u>7,200,183</u>	<u>1,232,689</u>
Change in accounts receivable			<u>142,801</u>	
GAAP fund balance			<u>\$7,342,984</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,910,288	3,910,288	4,152,109	241,821
Investment income	260,000	260,000	356,030	96,030
Miscellaneous	-	-	13,036	13,036
<b>Total revenues</b>	<u>4,170,288</u>	<u>4,170,288</u>	<u>4,521,175</u>	<u>350,887</u>
<b>Prior year cash appropriated</b>	<u>4,129,526</u>			
<b>Total budgeted revenues</b>	<u>8,299,814</u>			
Expenditures				
Public Safety				
Operating expenses	2,926,467	3,157,492	2,534,681	622,811
Capital outlay	5,183,983	5,992,409	2,699,304	3,293,105
<b>Total expenditures</b>	<u>8,110,450</u>	<u>9,149,901</u>	<u>5,233,985</u>	<u>3,915,916</u>
<b>Excess of revenues over expenditures</b>	<u>189,364</u>	<u>(4,979,613)</u>	<u>(712,810)</u>	<u>4,266,803</u>
Other Financing Sources (Uses)				
Transfers out	<u>(189,364)</u>	<u>(189,364)</u>	<u>(189,364)</u>	<u>-</u>
Net change in fund balances	-	(5,168,977)	(902,174)	4,266,803
Fund balance, beginning	<u>7,591,283</u>	<u>7,591,283</u>	<u>7,591,283</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 7,591,283</u>	<u>2,422,306</u>	<u>6,689,109</u>	<u>4,266,803</u>
Change in accounts receivable			150,004	
Change in prepaid expenses			41,194	
Change in accounts payable			<u>(192,834)</u>	
GAAP fund balance			<u>\$6,687,473</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,307,399	3,230,592	3,029,758	(200,834)
Fees	136,873	136,873	120,271	(16,602)
Miscellaneous	-	1,000	783	(217)
<b>Total revenues</b>	<u>2,444,272</u>	<u>3,368,465</u>	<u>3,150,812</u>	<u>(217,653)</u>
Prior year cash appropriated	(130,839)			
<b>Total budgeted revenues</b>	<u>2,313,433</u>			
Expenditures				
Public Safety				
Salaries and benefits	2,105,462	2,268,497	2,005,004	263,493
Operating expenses	461,507	570,929	367,658	203,271
Capital outlay	5,475	453,039	104,810	348,229
<b>Total expenditures</b>	<u>2,572,444</u>	<u>3,292,465</u>	<u>2,477,472</u>	<u>814,993</u>
<b>Excess of revenues over expenditures</b>	<u>(259,011)</u>	<u>76,000</u>	<u>673,340</u>	<u>597,340</u>
Other Financing Sources (Uses)				
Transfers in	259,011	300,000	265,235	(34,765)
Transfers out	-	(249,995)	(245,456)	4,539
<b>Total other financing sources (uses)</b>	<u>259,011</u>	<u>50,005</u>	<u>19,779</u>	<u>(30,226)</u>
Net change in fund balances	-	126,005	693,119	567,114
Fund balance, beginning	<u>117,648</u>	<u>117,648</u>	<u>117,648</u>	-
<b>Fund balance, ending</b>	<u>\$ 117,648</u>	<u>243,653</u>	<u>810,767</u>	<u>567,114</u>
Change in accounts receivable			(168,087)	
Change in accounts payable			23,021	
Change in accrued liabilities			(19,304)	
GAAP fund balance			<u>\$ 646,397</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Recording fees	\$ 90,000	90,000	78,829	(11,171)
Investment income	14,500	14,500	22,650	8,150
<b>Total revenues</b>	<u>104,500</u>	<u>104,500</u>	101,479	(3,021)
Prior year cash appropriated	269,476			
<b>Total budgeted revenues</b>	<u>373,976</u>			
Expenditures				
Current				
General Government				
Operating expenses	145,000	145,000	20,163	124,837
Capital outlay	228,976	228,976	58,374	170,602
<b>Total expenditures</b>	<u>373,976</u>	<u>373,976</u>	78,537	295,439
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(269,476)	22,942	292,418
Fund balance, beginning	431,167	431,167	431,167	-
<b>Fund balance, ending</b>	<u>\$ 431,167</u>	<u>161,691</u>	454,109	<u>292,418</u>
Change in accounts payable			<u>(31)</u>	
GAAP fund balance			<u>\$ 454,078</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$7,740,108	7,990,328	7,990,327	(1)
Investment income	35,000	35,000	71,997	36,997
<b>Total revenues</b>	<u>7,775,108</u>	<u>8,025,328</u>	<u>8,062,324</u>	<u>36,996</u>
Prior year cash appropriated	(35,001)			
<b>Total budgeted revenues</b>	<u>7,740,107</u>			
Expenditures				
Current				
Public safety				
Operating expenses	4,489,262	4,634,390	4,634,390	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<u>4,489,262</u>	<u>4,634,390</u>	<u>4,634,390</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	3,250,845	3,390,938	3,427,934	36,996
Other Financing Sources (Uses)				
Transfers out	(3,250,845)	(3,355,938)	(3,355,937)	1
Net change in fund balance	-	35,000	71,997	36,997
Fund balance, beginning	2,148,486	2,148,486	2,148,486	-
<b>Fund balance, ending</b>	<u>\$2,148,486</u>	<u>2,183,486</u>	<u>2,220,483</u>	<u>36,997</u>
Change in accounts receivable			<u>215,919</u>	
GAAP fund balance			<u>\$2,436,402</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State fire allotment	\$1,208,105	1,358,130	1,358,130	-
Miscellaneous	-	1,346	2,391	1,045
<b>Total revenues</b>	<u>1,208,105</u>	<u>1,359,476</u>	<u>1,360,521</u>	<u>1,045</u>
Prior year cash appropriated	<u>1,172,605</u>			
<b>Total budgeted revenues</b>	<u>2,380,710</u>			
Expenditures				
Public Safety				
Operating expenses	1,221,939	1,378,865	1,146,297	232,568
Capital outlay	1,158,771	1,158,771	548,364	610,407
<b>Total expenditures</b>	<u>2,380,710</u>	<u>2,537,636</u>	<u>1,694,661</u>	<u>842,975</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,178,160)	(334,140)	844,020
Fund balance, beginning	<u>1,157,506</u>	<u>1,157,506</u>	<u>1,157,506</u>	-
<b>Fund balance, ending</b>	<u>\$1,157,506</u>	<u>(20,654)</u>	<u>823,366</u>	<u>844,020</u>
Change in accounts receivable			(160)	
Change in accounts payable			<u>(17,184)</u>	
GAAP fund balance			<u>\$ 806,022</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,042,404	1,042,404	972,521	(69,883)
Interest earnings	250	250	524	274
Miscellaneous	1,000	1,000	1,447	447
<b>Total revenues</b>	<u>1,043,654</u>	<u>1,043,654</u>	974,492	(69,162)
Prior year cash appropriated	29,243			
<b>Total budgeted revenues</b>	<u>1,072,897</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	167,507	167,507	124,753	42,754
Operating expenses	905,390	905,390	916,697	(11,307)
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,072,897</u>	<u>1,072,897</u>	1,041,450	31,447
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(29,243)	(66,958)	(37,715)
Fund balance, beginning	<u>331,937</u>	<u>331,937</u>	<u>331,937</u>	-
<b>Fund balance, ending</b>	<u>\$ 331,937</u>	<u>302,694</u>	264,979	<u>(37,715)</u>
Change in accounts payable			(430)	
Change in accrued liabilities			<u>(1,017)</u>	
GAAP fund balance			<u>\$ 263,532</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,157,496	1,157,496	1,179,792	22,296
Taxes - State Shared	739,796	739,796	986,319	246,523
Interest earnings	130,000	130,000	235,114	105,114
<b>Total revenues</b>	<u>2,027,292</u>	<u>2,027,292</u>	<u>2,401,225</u>	<u>373,933</u>
<b>Prior year cash appropriated</b>	<u>(519,537)</u>			
<b>Total budgeted revenues</b>	1,507,755			
Expenditures				
Current				
Environmental				
Salaries and benefits	-	-	-	-
Operating expenses	1,486,855	1,486,855	850,000	636,855
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,486,855</u>	<u>1,486,855</u>	<u>850,000</u>	<u>636,855</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	20,900	540,437	1,551,225	1,010,788
Other Financing Sources (Uses)				
Transfers out	<u>(20,900)</u>	<u>(20,900)</u>	<u>(20,900)</u>	<u>-</u>
Net change in fund balance	-	519,537	1,530,325	1,010,788
Fund balance, beginning	<u>4,136,261</u>	<u>4,136,261</u>	<u>4,136,261</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 4,136,261</u>	<u>4,655,798</u>	<u>5,666,586</u>	<u>1,010,788</u>
Change in deferred revenue			<u>(784)</u>	
GAAP fund balance			<u>\$ 5,665,802</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,297,416	1,297,416	1,337,046	39,630
Prior year cash appropriated	(61,782)			
<b>Total budgeted revenues</b>	<u>1,235,634</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,235,634</u>	<u>1,297,416</u>	<u>1,337,046</u>	<u>39,630</u>
Other Financing Sources (Uses)				
Transfers out	(1,235,634)	(1,235,634)	(1,235,634)	-
<b>Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses</b>	-	61,782	101,412	39,630
Fund balance, beginning	<u>1,447,487</u>	<u>1,447,487</u>	<u>1,447,487</u>	-
<b>Fund balance, ending</b>	<u>\$1,447,487</u>	<u>1,509,269</u>	<u>1,548,899</u>	<u>39,630</u>
Change in accounts receivable			<u>35,700</u>	
GAAP fund balance			<u>\$1,584,599</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$2,928,624	2,928,624	3,087,145	158,521
Fees	10,000	10,000	16,336	6,336
Intergovernmental	271,000	271,000	859,399	588,399
Investment income	25,000	25,000	47,446	22,446
Miscellaneous	-	-	4,416	4,416
<b>Total revenues</b>	<u>3,234,624</u>	<u>3,234,624</u>	<u>4,014,742</u>	<u>780,118</u>
Prior year cash appropriated	389,437			
<b>Total budgeted revenues</b>	<u>3,624,061</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,655,028	2,655,028	2,492,744	162,284
Operating expenses	487,234	642,234	687,316	(45,082)
Capital outlay	109,774	109,774	102,838	6,936
<b>Total expenditures</b>	<u>3,252,036</u>	<u>3,407,036</u>	<u>3,282,898</u>	<u>124,138</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	372,025	(172,412)	731,844	904,256
Other Financing Sources (Uses)				
Transfers out	(372,025)	(372,025)	(372,025)	-
Net change in fund balance	-	(544,437)	359,819	904,256
Fund balance, beginning	1,646,608	1,646,608	1,646,608	-
<b>Fund balance, ending</b>	<u>\$1,646,608</u>	<u>1,102,171</u>	<u>2,006,427</u>	<u>904,256</u>
Change in accounts receivable			157,628	
Change in accounts payable			(19,025)	
Change in accrued liabilities			(15,262)	
GAAP fund balance			<u>\$2,129,768</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenue				
Intergovernmental	\$1,985,414	1,985,414	872,959	(1,112,455)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>1,985,414</u>	<u>1,985,414</u>	<u>872,959</u>	<u>(1,112,455)</u>
Prior year cash appropriated	<u>325,787</u>			
<b>Total budgeted revenues</b>	<u>2,311,201</u>			
Expenditures				
Operating expenses	25,787	25,787	25,787	-
Capital outlay	2,285,414	2,385,414	872,959	1,512,455
<b>Total expenditures</b>	<u>2,311,201</u>	<u>2,411,201</u>	<u>898,746</u>	<u>1,512,455</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(425,787)</u>	<u>(25,787)</u>	<u>400,000</u>
Other Financing Sources (Uses)				
Transfers in	-	100,000	100,000	-
Net change in fund balance	-	(325,787)	74,213	400,000
Fund balance, beginning	<u>268,205</u>	<u>268,205</u>	<u>268,205</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 268,205</u>	<u>(57,582)</u>	<u>342,418</u>	<u>400,000</u>
Change in accounts payable			<u>54,943</u>	
GAAP fund balance			<u>\$ 397,361</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL CONSTRUCTION - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State funding	\$ 1,371,000	1,371,000	1,090,000	(281,000)
Investment income	50,000	50,000	251,381	201,381
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>1,421,000</u>	<u>1,421,000</u>	<u>1,341,381</u>	<u>(79,619)</u>
Prior year cash appropriated	<u>3,116,424</u>			
<b>Total budgeted revenues</b>	<u>4,537,424</u>			
Expenditures				
Contractual services	1,000,000	1,000,000	917,264	82,736
Capital outlay	3,537,424	11,365,150	2,487,504	8,877,646
<b>Total expenditures</b>	<u>4,537,424</u>	<u>12,365,150</u>	<u>3,404,768</u>	<u>8,960,382</u>
<b>Excess of revenues over expenditures</b>	<u>-</u>	<u>(10,944,150)</u>	<u>(2,063,387)</u>	<u>8,880,763</u>
Other Financing Sources (Uses)				
Transfers in	-	7,827,726	7,827,726	-
Net change in fund balances	-	(3,116,424)	5,764,339	8,880,763
Fund balances, beginning	<u>3,124,412</u>	<u>3,124,412</u>	<u>3,124,412</u>	<u>-</u>
<b>Fund balances, ending</b>	<u>\$ 3,124,412</u>	<u>7,988</u>	<u>8,888,751</u>	<u>8,880,763</u>
Change in accounts payable			<u>(85,890)</u>	
GAAP fund balance			<u>\$ 8,802,861</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	74,020	74,020
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>74,020</u>	<u>74,020</u>
Prior year cash appropriated	<u>2,425,723</u>			
<b>Total budgeted revenues</b>	<u>2,425,723</u>			
Expenditures				
Contractual services	28,664	28,664	24,475	4,189
Capital outlay	<u>2,397,059</u>	<u>1,897,059</u>	<u>647,823</u>	<u>1,249,236</u>
<b>Total expenditures</b>	<u>2,425,723</u>	<u>1,925,723</u>	<u>672,298</u>	<u>1,253,425</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,925,723)	(598,278)	1,327,445
Other Financing Sources (Uses)				
Transfers out	-	(500,000)	(500,000)	-
Total Other Financing Sources (Uses)	-	(500,000)	(500,000)	-
Net change in fund balance	-	(2,425,723)	(1,098,278)	1,327,445
Fund balances, beginning	<u>2,422,229</u>	<u>2,422,229</u>	<u>2,422,229</u>	-
<b>Fund balances, ending</b>	<u>\$ 2,422,229</u>	<u>(3,494)</u>	<u>1,323,951</u>	<u>1,327,445</u>
Change in accounts payable			<u>11,666</u>	
GAAP fund balance			<u>\$ 1,335,617</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL -**  
**JUVENILE JUSTICE FACILITY - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	107,983	107,983	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	107,983	107,983	-
Prior year cash appropriated	2,922,620			
<b>Total budgeted revenues</b>	2,922,620			
Expenditures				
Contractual services	78,277	50,497	50,497	-
Capital outlay	2,844,343	190,816	190,816	-
<b>Total expenditures</b>	2,922,620	241,313	241,313	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(133,330)	(133,330)	-
Other Financing Sources (Uses)				
Transfers out		(2,796,782)	(2,796,782)	-
Net change in fund balance	-	(2,930,112)	(2,930,112)	-
Fund balance, beginning	2,930,112	2,930,112	2,930,112	-
<b>Fund balance, ending</b>	\$ 2,930,112	-	-	-

**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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 4,700	4,700	-	(4,700)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>4,700</u>	<u>4,700</u>	-	<u>(4,700)</u>
Prior year cash appropriated	112,535			
<b>Total budgeted revenues</b>	<u>117,235</u>			
Expenditures				
Current				
Capital outlay	6,432,571	6,014,649	3,060,713	2,953,936
<b>Total expenditures</b>	<u>6,432,571</u>	<u>6,014,649</u>	<u>3,060,713</u>	<u>2,953,936</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(6,315,336)	(6,009,949)	(3,060,713)	2,949,236
Other Financing Sources (Uses)				
Transfers in	6,315,336	6,292,982	5,995,000	(297,982)
Transfers out	-	(395,568)	(395,568)	-
<b>Total other financing sources (uses)</b>	<u>6,315,336</u>	<u>5,897,414</u>	<u>5,599,432</u>	<u>(297,982)</u>
Net change in fund balance	-	(112,535)	2,538,719	2,651,254
Fund balance, beginning	80,899	80,899	80,899	-
<b>Fund balance, ending</b>	<u>\$ 80,899</u>	<u>(31,636)</u>	2,619,618	<u>2,651,254</u>
Change in accounts receivable			-	
Change in accounts payable			<u>30,066</u>	
GAAP fund balance			<u>\$ 2,649,684</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 280,000	280,000	340,091	60,091
Prior year cash appropriated	4,295,000			
<b>Total budgeted revenues</b>	<b>4,575,000</b>			
Expenditures	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,575,000</b>	<b>280,000</b>	<b>340,091</b>	<b>60,091</b>
Other Financing Sources (Uses)				
Transfers in	-	4,461,489	4,461,489	-
Transfers out	(4,575,000)	(4,896,000)	(4,896,000)	-
<b>Total other financing sources (uses)</b>	<b>(4,575,000)</b>	<b>(434,511)</b>	<b>(434,511)</b>	<b>-</b>
Net change in fund balance	-	(154,511)	(94,420)	60,091
Fund balance, beginning	8,083,181	8,083,181	8,083,181	-
<b>Fund balance, ending</b>	<b>\$8,083,181</b>	<b>7,928,670</b>	<b>7,988,761</b>	<b>60,091</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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Sale of property	-	-	-	-
Interest earned	-	-	55,851	55,851
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	-	55,851	55,851
Prior year cash appropriated	106,053			
<b>Total budgeted revenues</b>	106,053			
Expenditures				
Contractual services	-	-	-	-
Road construction	2,372,081	2,372,081	189,317	2,182,764
<b>Total expenditures</b>	2,372,081	2,372,081	189,317	2,182,764
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(2,266,028)	(2,372,081)	(133,466)	2,238,615
Other Financing Sources (Uses)				
Transfers in	2,266,028	2,266,028	2,266,028	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	2,266,028	2,266,028	2,266,028	-
Net change in fund balance	-	(106,053)	2,132,562	2,238,615
Fund balance, beginning	106,325	106,325	106,325	-
<b>Fund balance, ending</b>	\$ 106,325	272	2,238,887	2,238,615
Change in accounts receivable				
Change in accounts payable			(7,755)	
GAAP fund balance			\$ 2,231,132	

**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, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 7,104,368	7,104,368	7,097,479	(6,889)
Motor vehicle fees	416,000	416,000	812,083	396,083
Gasoline taxes	777,000	777,000	383,405	(393,595)
Investment earnings	187,000	187,000	295,540	108,540
<b>Total revenues</b>	<b>8,484,368</b>	<b>8,484,368</b>	<b>8,588,507</b>	<b>104,139</b>
Prior year cash appropriated	(252,550)			
<b>Total Budgeted revenues</b>	<b>8,231,818</b>			
Expenditures				
Debt Service				
Principal	5,205,000	5,205,000	5,205,000	-
Interest	3,026,818	3,200,679	3,193,786	6,893
Refunding bond issuance costs	-	14,011	14,011	-
<b>Total expenditures</b>	<b>8,231,818</b>	<b>8,419,690</b>	<b>8,412,797</b>	<b>6,893</b>
Excess of revenues over expenditures	-	64,678	175,710	111,032
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds premium	-	-	-	-
Transfers in	-	1,184,287	1,184,287	-
Transfers out	-	-	-	-
Payment - refunded bond escrow	-	(148,783)	(148,783)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,035,504</b>	<b>1,035,504</b>	<b>-</b>
Net change in fund balances	-	1,100,182	1,211,214	111,032
Fund balance, beginning	4,088,518	4,088,518	4,088,518	-
<b>Fund balance, ending</b>	<b>\$ 4,088,518</b>	<b>5,188,700</b>	<b>5,299,732</b>	<b>111,032</b>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**AGENCY FUNDS**

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2008**

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>CLERK REFUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 1,033	191	236	<b>988</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 1,033	191	236	<b>988</b>
<b>CONSERVANCY AND IRRIGATION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	327,636	324,536	<b>3,100</b>
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	327,636	324,536	<b>3,100</b>
<b>MUNICIPALITIES FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	2,417,060	2,417,060	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	2,417,060	2,417,060	-
<b>STATE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	2,907,657	2,907,657	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	2,907,657	2,907,657	-
<b>SCHOOL FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	49,815,987	49,815,987	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	49,815,987	49,815,987	-



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2008**

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>SUSPENSE FUND</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 109,739	74,679,550	74,575,293	<b>213,996</b>
Property taxes receivable	1,351,413	41,567,525	41,361,116	<b>1,557,822</b>
<b>Total assets</b>	<u>\$ 1,461,152</u>	<u>116,247,075</u>	<u>115,936,409</u>	<u><b>1,771,818</b></u>
<b>LIABILITIES</b>				
Due to other taxing districts	1,461,152	56,398,378	56,087,712	<b>1,771,818</b>
<b>Total Liabilities</b>	<u>\$ 1,461,152</u>	<u>56,398,378</u>	<u>56,087,712</u>	<u><b>1,771,818</b></u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 110,772	74,679,741	74,575,529	<b>214,984</b>
Property taxes receivable	1,351,413	41,567,525	41,361,116	<b>1,557,822</b>
<b>Total Assets</b>	<u>\$ 1,462,185</u>	<u>116,247,266</u>	<u>115,936,645</u>	<u><b>1,772,806</b></u>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 1,033	191	236	<b>988</b>
Due to other taxing districts	1,461,152	56,398,378	56,087,712	<b>1,771,818</b>
<b>Total liabilities</b>	<u>\$ 1,462,185</u>	<u>56,398,569</u>	<u>56,087,948</u>	<u><b>1,772,806</b></u>

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2008**

**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, 2008**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>ASSETS</b>			
Pooled cash and investments	\$ 6,030,186	267,597	6,297,783
Receivables			
Intergovernmental	8,022	-	8,022
Other	97	-	97
Prepaid expenditures	42,655	-	42,655
<b>Total assets</b>	<u>6,080,960</u>	<u>267,597</u>	<u>6,348,557</u>
<b>LIABILITIES</b>			
Accounts payable	20,806	-	20,806
Accrued payroll	108,184	-	108,184
<b>Total liabilities</b>	<u>128,990</u>	<u>-</u>	<u>128,990</u>
<b>FUND BALANCES (DEFICIT)</b>			
Reserved for short-term assets	42,655	-	42,655
Reserved for encumbrances	81,729	-	81,729
Unreserved, undesignated special revenues	5,827,586	267,597	6,095,183
<b>Total fund balances (deficit)</b>	<u>5,951,970</u>	<u>267,597</u>	<u>6,219,567</u>
<b>Total liabilities and fund balances</b>	<u>\$ 6,080,960</u>	<u>267,597</u>	<u>6,348,557</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2008**

	<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>\$ 6,219,567</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,365,768
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>(184,629)</u>
<b>Net assets Communications Authority</b>	<u><u>\$ 7,400,706</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 COMMUNICATIONS AUTHORITY  
 Fiscal Year Ended June 30, 2008**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental	\$ 4,653,869	60,000	4,713,869
Investment income	271,134	12,554	283,688
Miscellaneous	7,051	-	7,051
	<hr/>	<hr/>	<hr/>
<b>Total revenues</b>	4,932,054	72,554	5,004,608
	<hr/>	<hr/>	<hr/>
Expenditures			
Current			
Public Safety	3,581,762	-	3,581,762
Capital outlay	-	61,467	61,467
	<hr/>	<hr/>	<hr/>
<b>Total expenditures</b>	3,581,762	61,467	3,643,229
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures before other financings sources (uses)	1,350,292	11,087	1,361,379
	<hr/>	<hr/>	<hr/>
<b>Net changes in fund balances</b>	1,350,292	11,087	1,361,379
	<hr/>	<hr/>	<hr/>
Fund balances beginning of year	4,601,678	256,510	4,858,188
	<hr/>	<hr/>	<hr/>
<b>Fund balances   end of year</b>	\$ 5,951,970	267,597	6,219,567
	<hr/> <hr/>	<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, 2008**

	<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>\$ 1,361,379</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.	(70,509)
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>(53,425)</u>
<b>Change in net assets Communications Authority</b>	<u><u>\$ 1,237,445</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$4,514,262	4,659,390	4,645,847	(13,543)
Interest income	120,000	120,000	271,133	151,133
Miscellaneous	4,000	4,000	7,124	3,124
<b>Total revenues</b>	<u>4,638,262</u>	<u>4,783,390</u>	<u>4,924,104</u>	<u>140,714</u>
Prior year cash appropriated	(718,321)			
<b>Total budgeted revenues</b>	<u>3,919,941</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	2,746,396	2,746,396	2,404,049	342,347
Operating expenses	1,173,545	1,351,120	1,138,773	212,347
<b>Total expenditures</b>	<u>3,919,941</u>	<u>4,097,516</u>	<u>3,542,822</u>	<u>554,694</u>
<b>Excess of revenues over expenditures</b>	-	685,874	1,381,282	695,408
Net change in fund balance	-	685,874	1,381,282	695,408
Fund balance, beginning	<u>4,601,678</u>	<u>4,601,678</u>	<u>4,601,678</u>	-
<b>Fund balance, ending</b>	<u>\$4,601,678</u>	<u>5,287,552</u>	<u>5,982,960</u>	<u>695,408</u>
Change in accounts receivable			7,949	
Change in prepaid expenses			3,478	
Change in accounts payable			(13,991)	
Change in accrued liabilities			(28,426)	
GAAP fund balance (deficit)			<u>\$5,951,970</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	60,000	60,000
Investment income	8,000	8,000	12,554	4,554
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>8,000</u>	<u>8,000</u>	<u>72,554</u>	<u>64,554</u>
Prior year cash appropriated	<u>58,022</u>			
<b>Total budgeted revenues</b>	<u>66,022</u>			
Expenditures				
Capital outlay	66,022	66,022	61,467	4,555
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(58,022)</u>	<u>11,087</u>	<u>69,109</u>
Net change in fund balance	-	(58,022)	11,087	69,109
Fund balance, beginning	<u>256,510</u>	<u>256,510</u>	<u>256,510</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 256,510</u>	<u>198,488</u>	<u>267,597</u>	<u>69,109</u>



**SAN JUAN COUNTY, NEW MEXICO**  
**BALANCE SHEET**  
**SAN JUAN WATER COMMISSION**  
**June 30, 2008**

	San Juan Water Commission
<b>ASSETS</b>	
Pooled cash and investments	\$ 933,848
Receivables	
Intergovernmental	-
Interest	-
Other	142
Prepaid expenditures	14,874
<b>Total assets</b>	<u>\$ 948,864</u>
<b>LIABILITIES</b>	
Accounts payable	13,691
Accrued payroll	12,664
<b>Total liabilities</b>	<u>26,355</u>
<b>FUND BALANCES</b>	
Reserved for short-term assets	14,874
Reserved for encumbrances	23,787
Unreserved, undesignated special revenues	883,848
<b>Total fund balances</b>	<u>922,509</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 948,864</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2008**

	<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>\$ 922,509</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	27,817
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>(32,761)</u>
<b>Net assets San Juan Water Commission</b>	<u><u>\$ 917,565</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, 2008**

	San Juan Water Commission
<u>Revenues</u>	
Intergovernmental	\$ 850,000
Investment income	119,105
Miscellaneous	<u>3,873</u>
<b>Total revenues</b>	<u>972,978</u>
<u>Expenditures</u>	
Current	
Environmental	843,023
Capital outlay	<u>1,252,830</u>
<b>Total expenditures</b>	<u>2,095,853</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(1,122,875)</u>
<b>Net changes in fund balances</b>	(1,122,875)
Fund balances beginning of year	<u>2,045,384</u>
<b>Fund balances end of year</b>	<u><u>\$ 922,509</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, 2008**

	<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>\$ (1,122,875)</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.	(8,202)
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>(1,523)</u>
<b>Change in net assets San Juan Water Commission</b>	<u><u>\$ (1,132,600)</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, 2008**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 1,486,855	1,486,855	850,000	(636,855)
Interest earnings	92,000	92,000	91,904	(96)
Miscellaneous	2,894	2,894	3,851	957
<b>Total revenues</b>	<u>1,581,749</u>	<u>1,581,749</u>	<u>945,755</u>	<u>(635,994)</u>
<b>Prior year cash appropriated</b>	<u>1,478,839</u>			
<b>Total budgeted revenues</b>	3,060,588			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	298,027	298,027	302,767	(4,740)
Operating expenses	754,561	754,561	561,632	192,929
Capital outlay	2,008,000	2,008,000	1,252,830	755,170
<b>Total expenditures</b>	<u>3,060,588</u>	<u>3,060,588</u>	<u>2,117,229</u>	<u>943,359</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,478,839)	(1,171,474)	307,365
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	-	(1,478,839)	(1,171,474)	307,365
Fund balance, beginning	<u>2,045,384</u>	<u>2,045,384</u>	<u>2,045,384</u>	-
<b>Fund balance, ending</b>	<u>\$ 2,045,384</u>	<u>566,545</u>	<u>873,910</u>	<u>307,365</u>
<b>Change in investments</b>				
Change in FMV Investments			27,202	
Change in accounts receivable			21	
Change in prepaid expenses			290	
Change in accounts payable			24,054	
Change in accrued liabilities			(2,968)	
GAAP fund balance			<u>\$ 922,509</u>	

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**SAN JUAN COUNTY, NEW MEXICO  
STATISTICAL SECTION  
June 30, 2008**

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 SIX FISCAL YEARS**  
(accrual basis of accounting)

**SCHEDULE 1**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 99,404,659
Restricted	22,052,264	29,479,359	52,471,042	47,398,013	57,049,924	85,767,872
Unrestricted	19,027,963	18,678,309	18,932,449	21,315,485	21,174,778	21,140,718
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>	<u>\$ 206,313,249</u>
Discretely Presented Component Units						
<u>Communications Authority</u>						
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 1,512,528	\$ 1,436,277	\$ 1,365,768
Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	2,876,844	4,726,984	6,034,938
Total Communications Authority net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,389,372</u>	<u>\$ 6,163,261</u>	<u>\$ 7,400,706</u>
<u>San Juan Water Commission</u>						
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 51,413	\$ 36,019	\$ 27,817
Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	3,180,971	2,014,146	889,748
Total San Juan Water Commission net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,232,384</u>	<u>\$ 2,050,165</u>	<u>\$ 917,565</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 from blended component units to discretely presented component units.



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

**SCHEDULE 2**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
<b>Expenses</b>						
Governmental activities:						
General government	\$ 9,277,463	\$ 9,577,244	\$ 10,548,533	\$ 13,954,344	\$ 14,031,046	\$ 16,045,023
Public safety	21,765,740	23,863,933	27,825,258	32,939,333	39,688,102	44,186,566
Public works	9,044,814	9,164,350	4,437,632	4,215,514	6,366,308	7,747,021
Health and welfare	8,885,737	10,911,312	12,100,287	12,625,098	14,038,470	17,997,903
Culture and recreation	6,126,254	4,256,023	3,434,244	3,565,049	3,933,351	4,552,527
Environmental	-	-	2,516,476	2,961,851	3,323,786	3,710,884
Interest on long-term debt	1,681,947	2,333,297	3,147,361	3,545,101	3,187,875	3,226,345
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>	<u>\$ 97,466,269</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	\$ 1,240,351
Public Safety	1,588,302	540,914	664,873	811,926	765,960	1,254,033
Health and welfare	3,670,937	4,170,276	5,238,580	5,143,949	5,310,921	5,859,701
Culture and recreation	2,747,890	2,772,190	2,076,540	2,790,996	2,784,826	3,521,082
Other activities	429,113	-	402,988	275,143	329,494	285,207
Operating grants and contributions	4,351,726	7,087,132	7,282,163	10,086,580	11,136,665	16,277,232
Capital grants and contributions	2,732,648	2,955,026	1,378,307	3,682,720	2,971,067	8,635,839
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>	<u>\$ 37,073,445</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (40,452,215)</u>	<u>\$ (41,539,260)</u>	<u>\$ (46,069,042)</u>	<u>\$ (50,065,462)</u>	<u>\$ (60,236,443)</u>	<u>\$ (60,392,824)</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	\$ 19,175,278
Gross receipts taxes	13,539,329	21,197,331	26,636,072	34,956,500	37,741,077	42,060,583
Gas/Motor vehicle taxes	1,733,159	1,544,465	1,637,564	1,581,442	1,625,501	1,800,586
Franchise taxes	516,681	567,886	576,867	578,898	579,408	876,336
Oil & gas taxes	7,448,847	9,352,580	13,239,591	18,155,251	16,085,560	17,313,715
Cigarette taxes	16,831	16,851	14,824	16,239	20,483	23,269
Payments in lieu of taxes	1,164,495	1,194,683	1,222,891	1,243,173	1,234,023	1,219,606
Loss on defeasance	(4,530,542)	-	-	-	-	-
Investment earnings	1,147,106	984,885	2,078,343	2,468,396	3,609,971	3,560,458
Miscellaneous	251,885	812,314	450,788	234,175	599,916	662,477
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>	<u>\$ 86,692,308</u>
<b>Changes in Net Assets</b>						
Governmental activities	<u>\$ (4,103,364)</u>	<u>\$ 9,035,726</u>	<u>\$ 16,500,043</u>	<u>\$ 27,412,801</u>	<u>\$ 18,053,954</u>	<u>\$ 26,299,484</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.

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

**SCHEDULE 2-A**

	<b>Fiscal Year</b>		
	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
<b>Expenses</b>			
Communications Authority:			
Public safety	\$ 2,435,854	\$ 2,869,151	\$ 3,767,163
Total Communications Authority	<u>2,435,854</u>	<u>2,869,151</u>	<u>3,767,163</u>
<b>Program Revenues</b> (see Schedule 3)			
Communications Authority:			
Operating grants and contributions	4,022,999	4,370,529	4,653,869
Capital grants and contributions	143,166	69,086	60,000
Total Communications Authority	<u>4,166,165</u>	<u>4,439,615</u>	<u>4,713,869</u>
<b>Net (Expense)/Revenue</b>	<u>\$ 1,730,311</u>	<u>\$ 1,570,464</u>	<u>\$ 946,706</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Communications Authority:			
Investment earnings	91,779	196,656	283,688
Miscellaneous	1,323	6,769	7,051
Total Communications Authority	<u>93,102</u>	<u>203,425</u>	<u>290,739</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>

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

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

**SCHEDULE 2-B**

	<b>Fiscal Year</b>		
	<u><b>2006</b></u>	<u><b>2007</b></u>	<u><b>2008</b></u>
<b>Expenses</b>			
San Juan Water Commission:			
Environmental	\$ 1,210,099	\$ 2,152,665	\$ 2,105,578
Total San Juan Water Commission	<u>1,210,099</u>	<u>2,152,665</u>	<u>2,105,578</u>
<b>Program Revenues</b> (see Schedule 3)			
San Juan Water Commission:			
Operating grants and contributions	619,000	800,000	850,000
Capital grants and contributions	-	-	-
Total San Juan Water Commission	<u>619,000</u>	<u>800,000</u>	<u>850,000</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (591,099)</u>	<u>\$ (1,352,665)</u>	<u>\$ (1,255,578)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
San Juan Water Commission:			
Investment earnings	103,020	166,474	119,105
Miscellaneous	1,787	3,972	3,873
Total San Juan Water Commission	<u>104,807</u>	<u>170,446</u>	<u>122,978</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>

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

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

**SCHEDULE 3**

Function/Program	Program Revenues					
	2003	2004	2005	2006	2007	2008
Primary Government Governmental Activities:						
General government	\$ 1,105,706	\$ 1,719,899	\$ 897,298	\$ 949,514	\$ 1,033,562	\$ 1,314,085
Public safety	3,824,818	6,191,147	4,252,793	6,560,166	8,684,139	10,333,881
Public works	2,386,093	1,345,970	850,433	1,513,456	1,225,947	2,616,491
Health and welfare	6,263,986	6,334,911	9,345,740	11,094,998	10,283,637	13,550,572
Culture and recreation	2,749,137	2,974,972	2,286,382	3,293,808	2,784,826	8,629,863
Environmental	-	-	308,103	328,886	320,384	628,553
Interest on long-term debt	-	-	-	-	-	-
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>	<u>\$ 37,073,445</u>
Discretely Presented Component Units						
<u>Communications Authority</u>						
Public safety	\$ -	\$ -	\$ -	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869
Total Communications Authority activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,166,165</u>	<u>\$ 4,439,615</u>	<u>\$ 4,713,869</u>
<u>San Juan Water Commission</u>						
Environmental	-	-	-	619,000	800,000	850,000
Total San Juan Water Commission activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,000</u>	<u>\$ 800,000</u>	<u>\$ 850,000</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 from blended component units to discretely presented component units.

**SAN JUAN COUNTY, NEW MEXICO**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST SIX 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
Percent Change 2003-2008	27.32%	210.65%	3.89%	69.61%	132.43%	38.25%	112.05%

**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><u>1999</u></b>	<b><u>2000</u></b>	<b><u>2001</u></b>	<b><u>2002</u></b>
<u>Primary Government:</u>				
General fund				
Reserved	\$ 1,002,897	\$ 6,413,866	\$ 7,001,384	\$ 8,156,406
Unreserved	13,397,753	9,793,939	12,787,704	12,149,911
Total general fund	<u>\$ 14,400,650</u>	<u>\$ 16,207,805</u>	<u>\$ 19,789,088</u>	<u>\$ 20,306,317</u>
All other governmental funds				
Reserved	\$ 6,685,209	\$ 11,772,881	\$ 13,239,017	\$ 49,080,611
Unreserved, reported in:				
Special revenue funds	11,881,278	12,878,907	16,724,024	19,460,802
Capital projects funds	125,069	16,682	1,010,042	(9,904,892)
Total all other governmental funds	<u>\$ 18,691,556</u>	<u>\$ 24,668,470</u>	<u>\$ 30,973,083</u>	<u>\$ 58,636,521</u>
Total governmental funds fund balance	\$ 33,092,206	\$ 40,876,275	\$ 50,762,171	\$ 78,942,838
<u>Discretely Presented Component Units:</u>				
Communications Authority				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
San Juan Water Commission				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SCHEDULE 5

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 10,135,195	\$ 9,203,774	\$ 10,195,569	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175
8,897,641	9,224,695	11,123,651	13,705,337	13,807,310	11,992,525
<u>\$ 19,032,836</u>	<u>\$ 18,428,469</u>	<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>
\$ 5,345,004	\$ 43,433,843	\$ 28,729,221	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982
16,491,312	19,201,619	21,808,102	26,181,989	33,665,104	32,976,677
2,357,717	11,834,837	2,552,215	13,782,414	15,317,293	35,717,675
<u>\$ 24,194,033</u>	<u>\$ 74,470,299</u>	<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>
\$ 43,226,869	\$ 92,898,768	\$ 74,408,758	\$ 70,074,093	\$ 81,225,531	\$ 109,169,034
\$ -	\$ -	\$ -	\$ 87,751	\$ 54,403	\$ 124,384
-	-	-	2,897,530	4,803,785	6,095,183
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>
\$ -	\$ -	\$ -	\$ 42,338	\$ 136,960	\$ 38,661
-	-	-	3,167,724	1,908,424	883,848
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</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>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
<b>Revenues</b>				
Taxes (see Schedule 7)	\$ 28,200,220	\$ 32,396,188	\$ 40,405,089	\$ 38,718,983
Licenses and permits and fees	2,172,032	1,683,122	2,879,582	4,425,849
Intergovernmental	5,852,667	5,789,321	6,937,358	7,876,326
Interest on investments	1,705,688	1,897,009	2,927,048	1,922,475
Rodeo	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	947,350	1,168,334	235,404	156,589
<b>Total revenues</b>	<b>38,877,957</b>	<b>42,933,974</b>	<b>53,384,481</b>	<b>53,100,222</b>
<b>Expenditures</b>				
General government	5,323,972	5,993,845	6,446,331	7,061,850
Public safety	12,221,262	14,544,790	16,181,261	17,943,658
Health and welfare	5,466,901	5,434,635	6,126,591	6,718,854
Culture and recreation	1,600,650	1,636,328	1,779,732	2,816,844
Conservation	447,622	356,842	419,733	634,924
Highways and streets	4,819,028	4,042,341	3,837,354	5,192,220
Public works	-	-	-	-
Sanitation	-	-	-	-
Environmental	1,363,518	1,265,416	1,453,392	1,669,995
Capital outlay	5,786,549	4,522,220	5,387,706	12,092,421
Debt service				
Principal	-	-	1,265,000	1,515,000
Interest	1,112,171	732,186	1,067,304	988,147
Bond issuance costs	144,788	1,032,078	181,178	1,061,709
Interest expense	-	-	-	-
<b>Total expenditures</b>	<b>38,286,461</b>	<b>39,560,681</b>	<b>44,145,582</b>	<b>57,695,622</b>
Excess of revenues over (under) expenditures	591,496	3,373,293	9,238,899	(4,595,400)
<b>Other Financing Sources (Uses)</b>				
Bonds issued	5,000,175	4,985,014	725,000	38,050,714
Bond premium (discount)	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	(5,174,647)
Capital lease issuance	-	-	471,997	-
Bond defeasance	-	-	-	-
Transfers in	11,928,704	10,423,473	10,913,444	23,765,550
Transfers out	(12,331,249)	(10,997,711)	(11,463,444)	(23,865,550)
<b>Total other financing sources (uses)</b>	<b>4,597,630</b>	<b>4,410,776</b>	<b>646,997</b>	<b>32,776,067</b>
<b>Net changes in fund balances</b>	<b>\$ 5,189,126</b>	<b>\$ 7,784,069</b>	<b>\$ 9,885,896</b>	<b>\$ 28,180,667</b>
Debt service as a percentage of noncapital expenditures	3.9%	5.0%	6.5%	7.8%



SCHEDULE 6

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$	37,842,246	\$ 47,806,925	\$ 58,693,934	\$ 72,232,473	\$ 74,059,102	\$ 81,142,801
	7,355,844	7,862,723	9,257,997	9,877,677	10,224,763	12,160,374
	9,486,870	11,527,526	9,883,361	15,012,473	15,341,755	21,882,447
	958,600	887,738	2,078,343	2,468,396	3,609,971	3,560,458
	747,890	662,019	22,282	93,851	-	-
	103,528	613,600	455,348	330,926	870,317	91,841
	240,494	381,311	589,016	234,175	599,916	662,477
	<u>56,735,472</u>	<u>69,741,842</u>	<u>80,980,281</u>	<u>100,249,971</u>	<u>104,705,824</u>	<u>119,500,398</u>
	8,604,855	9,181,745	9,689,590	10,999,724	12,789,342	13,669,104
	19,527,622	22,599,540	26,272,623	31,693,632	35,977,150	40,660,054
	8,533,710	11,015,207	11,654,349	12,311,443	13,557,476	16,357,642
	3,413,997	3,464,310	2,659,394	2,808,239	3,183,233	3,779,726
	-	-	-	-	-	-
	-	-	-	-	-	-
	8,190,200	4,024,719	5,189,435	5,304,040	5,477,566	6,361,745
	-	-	-	-	-	-
	3,917,853	3,756,886	2,516,476	2,961,851	3,323,786	3,710,884
	12,440,813	20,781,077	34,113,845	23,429,529	11,016,367	15,489,151
	1,440,000	2,130,000	3,870,000	4,980,000	5,000,000	5,205,000
	2,939,477	1,734,708	3,504,579	3,258,207	3,229,466	3,193,787
	-	941,861	-	552,419	-	420,010
	-	-	-	-	-	-
	<u>69,008,527</u>	<u>79,630,053</u>	<u>99,470,291</u>	<u>98,299,084</u>	<u>93,554,386</u>	<u>108,847,103</u>
	(12,273,055)	(9,888,211)	(18,490,010)	1,950,887	11,151,438	10,653,295
	-	59,560,110	-	32,395,000	-	17,450,000
	-	-	-	1,408,813	-	(11,009)
	-	-	-	(34,930,799)	-	(148,783)
	-	-	-	-	-	-
	(23,206,437)	-	-	-	-	-
	24,418,897	17,617,201	19,183,438	28,234,539	27,130,657	45,461,234
	<u>(24,418,897)</u>	<u>(17,617,201)</u>	<u>(19,183,438)</u>	<u>(28,234,539)</u>	<u>(27,130,657)</u>	<u>(45,461,234)</u>
	<u>(23,206,437)</u>	<u>59,560,110</u>	<u>-</u>	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>
\$	<u>(35,479,492)</u>	<u>\$ 49,671,899</u>	<u>\$ (18,490,010)</u>	<u>\$ 823,901</u>	<u>\$ 11,151,438</u>	<u>\$ 27,943,503</u>
	7.7%	8.2%	11.3%	11.7%	10.0%	9.4%

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

**SCHEDULE 6-A**

<b>Fiscal Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<u>Communications Authority</u>			
<b>Revenues</b>			
Intergovernmental	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869
Interest on investments	91,779	196,656	283,688
Miscellaneous	1,323	6,769	7,051
Total Communications Authority revenues	<u>4,259,267</u>	<u>4,643,040</u>	<u>5,004,608</u>
<b>Expenditures</b>			
Public safety	2,675,816	2,720,472	3,581,762
Capital outlay	39,711	49,661	61,467
Total Communications Authority expenditures	<u>2,715,527</u>	<u>2,770,133</u>	<u>3,643,229</u>
Excess of revenues over (under) expenditures	1,543,740	1,872,907	1,361,379
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<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>San Juan Water Commission</u>			
<b>Revenues</b>			
Intergovernmental	\$ 619,000	\$ 800,000	\$ 850,000
Interest on investments	103,020	166,474	119,105
Miscellaneous	1,787	3,972	3,873
Total San Juan Water Commission revenues	<u>723,807</u>	<u>970,446</u>	<u>972,978</u>
<b>Expenditures</b>			
Environmental	551,522	733,076	843,023
Capital outlay	679,248	1,402,048	1,252,830
Total San Juan Water Commission expenditures	<u>1,230,770</u>	<u>2,135,124</u>	<u>2,095,853</u>
Excess of revenues over (under) expenditures	(506,963)	(1,164,678)	(1,122,875)
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<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>

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

**SAN JUAN COUNTY, NEW MEXICO**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST SIX 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
Percent Change 2003-2008	30.72%	210.65%	3.89%	69.61%	132.43%	38.25%	114.42%

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

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	1999	2000	2001	2002
Agriculture	\$ 3,294,369	\$ 3,260,187	\$ 3,853,370	\$ 3,463,068
Mining	513,077,536	488,014,145	798,329,301	578,180,084
Construction	203,087,672	221,416,211	243,812,890	276,120,351
Manufacturing	48,287,672	54,631,000	59,580,497	58,559,814
Trans, Comm., Util.	81,716,301	98,697,314	109,855,252	100,284,512
Wholesale Trade	112,036,349	142,179,242	151,810,093	137,288,624
Retail Trade	730,331,292	803,556,679	807,899,907	857,386,107
Finance, Insurance & Real Estate	25,025,143	25,960,069	29,650,594	27,998,152
Services	447,894,922	501,951,028	529,521,215	608,382,641
Government	49,061,052	52,815,001	59,874,847	64,662,780
Total (1)	<u>\$ 2,213,812,308</u>	<u>\$ 2,392,480,876</u>	<u>\$ 2,794,187,966</u>	<u>\$ 2,712,326,133</u>
County Direct Tax Rate as of 6/30	0.6250%	0.7500%	0.7500%	0.7500%

(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**

2003	2004	2005	2006	2007	2008
\$ 2,862,056	\$ 3,125,414	\$ 3,166,913	\$ 5,119,445	\$ 6,208,195	\$ 2,756,121
689,314,777	607,918,843	687,343,880	847,054,986	775,282,826	873,856,660
227,255,781	285,686,825	350,081,488	364,342,845	426,275,670	606,207,521
45,423,952	81,912,653	123,344,214	152,739,833	157,302,699	198,949,959
121,723,692	131,706,384	145,247,327	172,338,365	194,126,155	210,184,086
117,913,376	134,578,752	180,056,813	253,483,931	280,104,550	323,493,404
877,125,135	841,068,001	797,136,275	811,891,723	907,912,575	943,383,335
27,011,911	27,188,498	32,360,736	40,447,837	48,976,849	79,434,817
567,860,766	691,203,628	841,834,330	885,557,210	941,654,296	963,804,186
81,017,819	73,905,230	67,971,165	73,833,091	78,985,195	65,502,825
<b>\$ 2,757,509,265</b>	<b>\$ 2,878,294,228</b>	<b>\$ 3,228,543,141</b>	<b>\$ 3,606,809,266</b>	<b>\$ 3,816,829,010</b>	<b>\$ 4,267,572,914</b>
0.7500%	1.0625%	1.0625%	1.1875%	1.1875%	1.1875%

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

**SAN JUAN COUNTY (SJC)**

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
1999	5.0000%	0.2500%	0.3750%	5.6250%
2000	5.0000%	0.3750%	0.3750%	5.7500%
2001	5.0000%	0.3750%	0.3750%	5.7500%
2002	5.0000%	0.3750%	0.3750%	5.7500%
2003	5.0000%	0.3750%	0.3750%	5.7500%
2004	5.0000%	0.6875%	0.3750%	6.0625%
2005	5.0000%	0.6875%	0.3750%	6.0625%
2006	5.0000%	0.8125%	0.3750%	6.1875%
2007	5.0000%	0.8125%	0.3750%	6.1875%
2008	5.0000%	0.8125%	0.3750%	6.1875%

**CITY OF AZTEC (COA)**

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
1999	3.2750%	1.2250%	1.3750%	0.2500%	6.1250%
2000	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2001	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2002	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2003	3.2750%	1.2250%	1.4375%	0.3750%	6.3125%
2004	3.2750%	1.2250%	1.4375%	0.6875%	6.6250%
2005	3.7750%	1.2250%	1.8125%	0.6875%	7.5000%
2006	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2007	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%

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

Fiscal Year	State GRT	Share of State GRT	V/W SAN Direct Rate	San Juan County	Total COA GRT
1999	-	-	-	-	-
2000	-	-	-	-	-
2001	-	-	-	-	-
2002	-	-	-	-	-
2003	-	-	-	-	-
2004	-	-	-	-	-
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%

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

**Source:** State of New Mexico Taxation and Revenue

**SCHEDULE 9**

**CITY OF FARMINGTON (COF)**

<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>
1999	3.2750%	1.2250%	1.1875%	0.2500%	5.9375%
2000	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2001	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2002	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2003	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2004	3.2750%	1.2250%	1.1875%	0.6875%	6.3750%
2005	3.7750%	1.2250%	1.1875%	0.6875%	6.8750%
2006	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2007	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%

**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>
1999	3.2750%	1.2250%	1.3750%	0.2500%	6.1250%
2000	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2001	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2002	3.2750%	1.2250%	1.3750%	0.3750%	6.2500%
2003	3.2750%	1.2250%	1.5000%	0.3750%	6.3750%
2004	3.2750%	1.2250%	1.5000%	0.6875%	6.6875%
2005	3.7750%	1.2250%	1.5000%	0.6875%	7.1875%
2006	3.7750%	1.2250%	1.5000%	0.8125%	7.3125%
2007	3.7750%	1.2250%	1.3750%	0.8125%	7.1875%
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%

**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 2008		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	295	0.45%	\$ 2,756,121	0.06%
Mining	1,654	2.52%	873,856,660	20.48%
Construction	7,541	11.48%	606,207,521	14.20%
Manufacturing	2,712	4.13%	198,949,959	4.66%
Trans, Comm., Util.	4,287	6.53%	210,184,086	4.93%
Wholesale Trade	4,260	6.49%	323,493,404	7.58%
Retail Trade	14,209	21.64%	943,383,335	22.11%
Finance, Insurance & Real Estate	2,953	4.50%	79,434,817	1.86%
Services	27,546	41.94%	963,804,186	22.58%
Government	215	0.33%	<u>65,502,825</u>	1.53%
<b>Total (1)</b>	<b>65,672</b>	<b>100.00%</b>	<b><u>\$ 4,267,572,914</u></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 1999			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
203	0.43%	\$ 3,294,369	0.15%
1,427	3.03%	513,077,536	23.18%
5,440	11.57%	203,087,672	9.17%
1,586	3.37%	48,287,672	2.18%
2,586	5.50%	81,716,301	3.69%
3,083	6.55%	112,036,349	5.06%
12,554	26.69%	730,331,292	32.99%
1,451	3.08%	25,025,143	1.13%
18,637	39.62%	447,894,922	20.23%
71	0.15%	49,061,052	2.22%
47,038	100.00%	<u>\$ 2,213,812,308</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
1999	463,970,393	1,106,847,536	61,061,704	2,246,248	1,258,871
2000	504,290,076	1,182,471,030	72,561,702	2,328,732	1,207,372
2001	586,064,044	1,254,751,621	77,739,580	2,552,856	1,094,743
2002	608,685,957	1,224,344,438	91,713,965	1,210,358	1,279,835
2003	626,663,816	1,225,859,034	104,742,790	211,124	1,407,442
2004	686,286,520	1,243,526,270	108,899,884	664,679	1,502,179
2005	722,883,606	1,234,140,793	113,283,832	701,598	1,602,747
2006	785,761,118	1,250,166,344	120,036,823	757,221	1,728,659
2007	848,724,077	1,300,382,938	143,442,764	742,104	1,905,041
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138

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
1999	7.035	8.000	6,787,636,664	33.3%
2000	6.693	8.000	6,605,246,519	33.3%
2001	6.096	8.000	7,170,530,126	33.3%
2002	6.276	8.000	9,050,926,027	33.3%
2003	6.285	8.000	9,318,276,270	33.3%
2004	6.050	8.000	8,051,166,946	33.3%
2005	6.661	8.500	9,769,929,994	33.3%
2006	6.627	8.500	10,970,350,664	33.3%
2007	6.737	8.500	12,948,988,559	33.3%
2008	6.451	8.500	12,765,074,536	33.3%

(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 2007.

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

SCHEDULE 11

<b>Oil &amp; Gas</b>				<b>Total Taxable</b>
<b>Production</b>	<b>Equipment</b>	<b>Less: Tax- Exempt Property</b>	<b>Adjustment For Protested Taxes</b>	<b>Assessed Value (1)</b>
571,543,220	114,824,827	58,106,807	(3,362,983)	2,260,283,009
447,168,066	88,937,372	60,309,805	(39,107,454)	2,199,547,091
462,356,846	106,010,083	87,513,047	(15,270,194)	2,387,786,532
974,946,131	197,965,986	84,957,900	(1,230,403)	3,013,958,367
1,029,947,087	198,891,827	84,681,707	3,050,675	3,106,092,088
611,337,842	122,162,009	90,520,283	(2,820,507)	2,681,038,593
1,063,758,697	215,736,051	94,984,591	(3,736,045)	3,253,386,688
1,334,746,588	266,636,827	101,309,842	(5,396,967)	3,653,126,771
1,769,944,634	353,554,112	105,526,163	(1,156,317)	4,312,013,190
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295

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

<u>Fiscal Year</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<b><u>Direct Rate</u></b>				
<b>San Juan County</b>				
Operating Millage	7.035	6.693	6.096	6.276
Debt Service Millage	-	-	-	-
Total County Millage	<u>7.035</u>	<u>6.693</u>	<u>6.096</u>	<u>6.276</u>
<b><u>Overlapping Rates</u></b>				
<b>City of Bloomfield</b>				
Operating Millage	6.054	5.165	4.921	4.958
Debt Service Millage	-	-	-	2.145
Total City Millage	<u>6.054</u>	<u>5.165</u>	<u>4.921</u>	<u>7.103</u>
<b>City of Aztec</b>				
Operating Millage	4.886	5.289	5.077	5.186
Debt Service Millage	-	-	-	-
Total City Millage	<u>4.886</u>	<u>5.289</u>	<u>5.077</u>	<u>5.186</u>
<b>City of Farmington</b>				
Operating Millage	1.713	1.667	1.539	1.582
Debt Service Millage	-	-	-	-
Total City Millage	<u>1.713</u>	<u>1.667</u>	<u>1.539</u>	<u>1.582</u>
<b>Aztec Schools</b>				
Operating Millage	2.246	2.302	2.082	2.145
Debt Service Millage	2.932	3.641	2.941	1.023
Total School Millage	<u>5.178</u>	<u>5.943</u>	<u>5.023</u>	<u>3.168</u>
<b>Bloomfield Schools</b>				
Operating Millage	2.331	2.116	2.301	2.307
Debt Service Millage	5.345	4.291	4.783	2.624
Total School Millage	<u>7.676</u>	<u>6.407</u>	<u>7.084</u>	<u>4.931</u>
<b>Farmington Schools</b>				
Operating Millage	2.388	2.325	2.114	2.179
Debt Service Millage	9.410	8.729	8.700	8.230
Total School Millage	<u>11.798</u>	<u>11.054</u>	<u>10.814</u>	<u>10.409</u>
<b>Consolidated Schools</b>				
Operating Millage	2.151	2.345	2.224	2.297
Debt Service Millage	7.346	7.585	7.534	6.814
Total School Millage	<u>9.497</u>	<u>9.930</u>	<u>9.758</u>	<u>9.111</u>
<b>San Juan College</b>				
Operating Millage	3.816	3.631	3.307	3.405
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	<u>4.416</u>	<u>4.231</u>	<u>3.907</u>	<u>4.005</u>
<b>State of New Mexico</b>				
Operating Millage	-	-	-	-
Debt Service Millage	1.438	1.482	1.529	1.765
Total School Millage	<u>1.438</u>	<u>1.482</u>	<u>1.529</u>	<u>1.765</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
6.285	6.050	6.661	6.627	6.737	6.451
-	-	-	-	-	-
<u>6.285</u>	<u>6.050</u>	<u>6.661</u>	<u>6.627</u>	<u>6.737</u>	<u>6.451</u>
5.075	4.897	5.034	5.099	5.223	5.049
1.010	1.001	1.571	0.956	1.912	2.492
<u>6.085</u>	<u>5.898</u>	<u>6.605</u>	<u>6.055</u>	<u>7.135</u>	<u>7.541</u>
5.167	4.963	5.075	5.031	5.088	4.802
-	-	-	-	-	-
<u>5.167</u>	<u>4.963</u>	<u>5.075</u>	<u>5.031</u>	<u>5.088</u>	<u>4.802</u>
1.584	1.510	1.526	1.496	1.511	1.434
-	-	-	-	-	-
<u>1.584</u>	<u>1.510</u>	<u>1.526</u>	<u>1.496</u>	<u>1.511</u>	<u>1.434</u>
2.137	2.272	2.280	2.281	2.287	2.276
1.946	4.994	3.082	2.375	2.366	2.967
<u>4.083</u>	<u>7.266</u>	<u>5.362</u>	<u>4.656</u>	<u>4.653</u>	<u>5.243</u>
2.311	2.303	2.312	2.316	2.325	2.314
4.495	6.577	4.350	4.349	4.355	5.310
<u>6.806</u>	<u>8.880</u>	<u>6.662</u>	<u>6.665</u>	<u>6.680</u>	<u>7.624</u>
2.355	2.256	2.287	2.261	3.349	2.263
7.991	7.501	7.507	7.490	6.451	7.427
<u>10.346</u>	<u>9.757</u>	<u>9.794</u>	<u>9.751</u>	<u>9.800</u>	<u>9.690</u>
2.326	2.329	2.336	2.338	2.347	2.337
7.634	7.638	6.729	6.748	6.571	6.838
<u>9.960</u>	<u>9.967</u>	<u>9.065</u>	<u>9.086</u>	<u>8.918</u>	<u>9.175</u>
3.410	3.282	3.342	3.316	3.371	3.228
0.600	0.600	0.600	0.600	0.600	0.600
<u>4.010</u>	<u>3.882</u>	<u>3.942</u>	<u>3.916</u>	<u>3.971</u>	<u>3.828</u>
-	-	-	-	-	-
1.123	1.520	1.028	1.234	1.291	1.221
<u>1.123</u>	<u>1.520</u>	<u>1.028</u>	<u>1.234</u>	<u>1.291</u>	<u>1.221</u>

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

	<u>Fiscal Year</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<b><u>Direct Rate</u></b>					
<b>San Juan County</b>					
Operating Millage		8.000	8.000	8.000	8.000
Debt Service Millage		-	-	-	-
Total County Millage		<u>8.000</u>	<u>8.000</u>	<u>8.000</u>	<u>8.000</u>
<b><u>Overlapping Rates</u></b>					
<b>City of Bloomfield</b>					
Operating Millage		7.000	7.000	6.548	7.000
Debt Service Millage		-	-	-	2.145
Total City Millage		<u>7.000</u>	<u>7.000</u>	<u>6.548</u>	<u>9.145</u>
<b>City of Aztec</b>					
Operating Millage		5.072	6.458	5.946	6.253
Debt Service Millage		-	-	-	-
Total City Millage		<u>5.072</u>	<u>6.458</u>	<u>5.946</u>	<u>6.253</u>
<b>City of Farmington</b>					
Operating Millage		2.042	2.051	1.916	1.935
Debt Service Millage		-	-	-	-
Total City Millage		<u>2.042</u>	<u>2.051</u>	<u>1.916</u>	<u>1.935</u>
<b>Aztec Schools</b>					
Operating Millage		2.500	2.500	2.474	2.500
Debt Service Millage		2.932	3.641	2.941	1.023
Total School Millage		<u>5.432</u>	<u>6.141</u>	<u>5.415</u>	<u>3.523</u>
<b>Bloomfield Schools</b>					
Operating Millage		2.500	2.500	2.500	2.500
Debt Service Millage		5.345	4.291	4.783	2.624
Total School Millage		<u>7.845</u>	<u>6.791</u>	<u>7.283</u>	<u>5.124</u>
<b>Farmington Schools</b>					
Operating Millage		2.492	2.496	2.377	2.407
Debt Service Millage		9.410	8.729	8.700	8.230
Total School Millage		<u>11.902</u>	<u>11.225</u>	<u>11.077</u>	<u>10.637</u>
<b>Consolidated Schools</b>					
Operating Millage		2.500	2.500	2.500	2.500
Debt Service Millage		7.346	7.585	7.534	6.814
Total School Millage		<u>9.846</u>	<u>10.085</u>	<u>10.034</u>	<u>9.314</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		-	-	-	-
Debt Service Millage		1.438	1.482	1.529	1.765
Total School Millage		<u>1.438</u>	<u>1.482</u>	<u>1.529</u>	<u>1.765</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
8.000	8.000	8.500	8.500	8.500	8.500
-	-	-	-	-	-
<u>8.000</u>	<u>8.000</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
7.000	6.954	7.000	6.734	6.781	5.649
1.010	1.001	1.571	0.956	1.912	2.492
<u>8.010</u>	<u>7.955</u>	<u>8.571</u>	<u>7.690</u>	<u>8.693</u>	<u>8.141</u>
6.355	6.051	6.295	6.256	6.312	6.009
-	-	-	-	-	-
<u>6.355</u>	<u>6.051</u>	<u>6.295</u>	<u>6.256</u>	<u>6.312</u>	<u>6.009</u>
1.905	1.806	1.850	1.877	1.925	1.824
-	-	-	-	-	-
<u>1.905</u>	<u>1.806</u>	<u>1.850</u>	<u>1.877</u>	<u>1.925</u>	<u>1.824</u>
2.389	2.500	2.500	2.500	2.474	2.500
1.946	4.994	3.082	2.375	2.366	2.967
<u>4.335</u>	<u>7.494</u>	<u>5.582</u>	<u>4.875</u>	<u>4.840</u>	<u>5.467</u>
2.500	2.500	2.500	2.500	2.500	2.500
4.495	6.577	4.350	4.349	4.355	5.310
<u>6.995</u>	<u>9.077</u>	<u>6.850</u>	<u>6.849</u>	<u>6.855</u>	<u>7.810</u>
2.478	2.386	2.436	2.471	3.483	2.426
7.991	7.501	7.507	7.490	6.451	7.427
<u>10.469</u>	<u>9.887</u>	<u>9.943</u>	<u>9.961</u>	<u>9.934</u>	<u>9.853</u>
2.500	2.500	2.500	2.500	2.500	2.500
7.634	7.638	6.729	6.748	6.571	6.838
<u>10.134</u>	<u>10.138</u>	<u>9.229</u>	<u>9.248</u>	<u>9.071</u>	<u>9.338</u>
4.500	4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
-	-	-	-	-	-
1.123	1.520	1.028	1.234	1.291	1.221
<u>1.123</u>	<u>1.520</u>	<u>1.028</u>	<u>1.234</u>	<u>1.291</u>	<u>1.221</u>

Jackson Lake





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

**SCHEDULE 14**

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
San Juan Coal	\$ 279,366,794	1	6.5%	\$ 71,992,790	2	3.3%
Public Service Co. of New Mexico	262,426,991	2	6.1%	157,392,619	1	7.2%
BHP World Mineral	260,924,833	3	6.1%	57,265,449	7	2.6%
Arizona Public Service	250,882,301	4	5.8%	61,090,449	3	2.8%
Enterprise Field Service	233,990,407	5	5.4%	-	-	-
Williams Field Services	207,524,377	6	4.8%	59,883,820	5	2.7%
Transwestern Pipeline Co	140,599,696	7	3.3%	-	-	-
Southern California Edison	134,972,680	8	3.1%	59,766,470	6	2.7%
Tucson Electric Power	134,527,909	9	3.1%	38,393,981	10	1.7%
Val Verde Gas Gathering Co LP	125,959,570	10	2.9%	-	-	-
El Paso Natural Gas	-	-	-	40,832,762	9	1.9%
Burlington Resources	-	-	-	60,358,388	4	2.7%
Southern California Public Power	-	-	-	48,579,127	8	2.2%
Totals	<u>\$ 2,031,175,558</u>		<u>47.1%</u>	<u>\$ 655,555,855</u>		<u>29.8%</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>
1999	38,927,906	2,286,971	41,214,877	39,749,932	102.11%
2000	41,171,326	287,983	41,459,310	40,098,097	97.39%
2001	43,616,479	(128,494)	43,487,985	42,052,407	96.41%
2002	42,703,730	58,795	42,762,525	41,412,959	96.98%
2003	43,494,760	292,969	43,787,729	42,216,822	97.06%
2004	46,868,972	955,862	47,824,834	45,767,230	97.65%
2005	45,995,892	745,640	46,741,532	45,419,134	98.75%
2006	48,026,866	790,746	48,817,612	47,402,124	98.70%
2007	51,201,927	364,842	51,566,769	50,180,945	98.01%
2008	55,884,865	219,351	56,104,216	54,445,797	97.42%

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>
1,464,487	41,214,419	100.00%
1,359,812	41,457,909	100.00%
1,430,966	43,483,373	99.99%
1,342,532	42,755,491	99.98%
1,551,609	43,768,431	99.96%
2,034,241	47,801,471	99.95%
1,290,330	46,709,464	99.93%
1,321,317	48,723,441	99.81%
960,535	51,141,480	99.18%
0	54,445,797	97.04%

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

**SCHEDULE 16**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Capital Leases			
1999	\$ -	\$ 16,350,000	\$ 241,504	\$ 16,591,504	0.812%	\$ 147
2000	-	20,455,000	189,030	20,644,030	0.955%	181
2001	-	19,915,000	539,755	20,454,755	0.848%	178
2002	-	51,255,000	487,489	51,742,489	2.131%	437
2003	-	30,170,000	462,627	30,632,627	1.208%	256
2004	-	86,725,000	671,740	87,396,740	3.195%	723
2005	-	82,855,000	514,626	83,369,626	2.770%	683
2006	-	76,225,000	162,540	76,387,540	2.310%	627
2007	-	71,225,000	162,540	71,387,540	-	(2) 583
2008	-	83,325,000	162,540	83,487,540	-	(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, 2008**

**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	36,670,000	100.00%	36,670,000
Aztec School District	32,300,000	100.00%	32,300,000
Farmington School District	30,645,000	100.00%	30,645,000
Bloomfield School District	58,860,000	100.00%	58,860,000
<b>San Juan College</b>	22,950,420	100.00%	22,950,420
<b>Cities</b>			
City of Bloomfield	1,875,000	100.00%	1,875,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
<b>State of New Mexico</b>	309,865,000	9.33%	<u>28,910,405</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			212,210,825
San Juan County direct debt			<u>-</u>
Total direct and overlapping debt			212,210,825

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, 2008. 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>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>
Assessed Value of Property	\$ 2,199,547,091	\$ 2,387,786,532	\$ 3,013,958,367	\$ 3,106,092,088
Debt Limit, 4% of Assessed Value	87,981,884	95,511,461	120,558,335	124,243,684
Total net debt applicable to limit	-	-	-	-
Legal debt margin	87,981,884	95,511,461	120,558,335	124,243,684
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

**SCHEDULE 18**

<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
\$ 2,681,038,593	\$ 3,253,386,688	\$ 3,653,126,771	\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615
107,241,544	130,135,468	146,125,071	172,480,528	170,199,292	175,996,625
-	-	-	-	-	-
107,241,544	130,135,468	146,125,071	172,480,528	170,199,292	175,996,625
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**SAN JUAN COUNTY, NEW MEXICO  
PLEDGED-REVENUE COVERAGE  
LAST SIX FISCAL YEARS**

**SCHEDULE 19**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 4,906,162	\$ 5,322,509
Debt Service						
Principal	\$ -	\$ -	\$ 1,255,000	\$ 1,730,000	\$ 1,800,000	\$ 1,870,000
Interest	\$ -	\$ -	\$ 1,218,214	\$ 907,713	\$ 837,113	\$ 763,713
Coverage	-	-	1.59	1.70	1.86	2.02
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	\$ 9,885,076	\$ 10,696,366
Debt Service						
Principal	\$ 1,110,000	\$ 1,790,000	\$ 2,035,000	\$ 2,630,000	\$ 2,565,000	\$ 2,680,000
Interest	\$ 889,124	\$ 983,808	\$ 1,607,418	\$ 1,710,985	\$ 1,766,629	\$ 1,826,085
Coverage	3.24	2.48	2.18	2.10	2.28	2.37
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area						
Debt Service	\$ 1,205,379	\$ 1,225,322	\$ 1,427,969	\$ 1,661,376	\$ 1,862,043	\$ 2,076,053
Principal	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000
Interest	\$ 32,940	\$ 29,430	\$ 25,920	\$ 22,140	\$ 18,090	\$ 14,040
Coverage	12.31	12.98	14.89	17.10	20.00	22.08
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects Pledged Revenue Gas Tax & Motor Vehicle Tax						
Debt Service	\$ 1,733,159	\$ 1,544,465	\$ 1,637,564	\$ 1,581,442	\$ 1,625,501	\$ 1,800,586
Principal	\$ 265,000	\$ 275,000	\$ 510,000	\$ 545,000	\$ 560,000	\$ 575,000
Interest	\$ 365,243	\$ 359,678	\$ 653,029	\$ 625,291	\$ 607,636	\$ 589,949
Coverage	2.75	2.43	1.41	1.35	1.39	1.55

**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 - 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.



**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>
1999	112,574	2,044,343,840	18,160	-	(2)	9.3%
2000	113,801	2,162,105,199	18,999	34.6	(2)	6.7%
2001	115,150	2,413,198,550	20,957	34.9	24,136	6.2%
2002	118,315	2,427,587,170	20,518	35.1	24,115	7.3%
2003	119,823	2,535,454,680	21,160	35.4	23,755	7.9%
2004	120,926	2,735,708,898	22,623	35.7	23,410	7.2%
2005	121,977	3,009,782,475	24,675	35.1	23,569	6.4%
2006	121,763	3,306,474,265	27,155	35.3	23,639	5.2%
2007	122,427	- (2)	- (2)	35.7	23,180	3.6%
2008	- (2)	- (2)	- (2)	- (2)	23,582	4.4%

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

- (1) Computation of per capita personal income multiplied by population.
- (2) Information not available.
- (3) The US Census Bureau restated the Population and Per Capita numbers for the years 2001-2006 as a result of a measurement modification. This change reflects how "internal migration" or migration from county to county is measured.

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

<b>Employer</b>	<b>Product/Service</b>	<b>2008</b>		<b>Percentage of Total County Employment</b>
		<b>Number of Employees</b>	<b>Rank</b>	
BHP Billiton	Mining/Coal	2,000	1	3.55%
San Juan Regional Medical Center	Health Care	1,465	2	2.60%
City of Farmington	Government	742	3	1.32%
San Juan County	Government	721	4	1.28%
Arizona Public Service	Power Plant	700	5	1.24%
Aztec Oil and Well	Oil & Gas	700	6	1.24%
Conoco Phillips	Oil & Gas	620	7	1.10%
Key Energy	Oil & Gas	620	8	1.10%
San Juan College	Higher Education	500	9	0.89%
Bloomfield Schools	Education	486	10	0.86%
Farmington Public Schools	Education			
Central Consolidated Public Schools	Education			
Aztec Schools	Education			
Public Service Company of New Mexico	Power Plant			
Totals		<u>8,554</u>		<u>15.20%</u>
Total Employment San Juan County				56,289

Note: Information prior to year 2000 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

2000		
Number of Employees	Rank	Percentage of Total County Employment
854	3	1.82%
776	4	1.66%
596	5	1.27%
448	9	0.96%
565	7	1.21%
492	8	1.05%
1,090	2	2.33%
1,128	1	2.41%
415	10	0.89%
567	6	1.21%
<u>6,931</u>		<u>14.79%</u>
		46,847

Connie Mac World Series



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

**SCHEDULE 22**

<b>Function/Program</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>General Government</b>										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	28	29	28	29	30	30	30	30	30	30
County Clerk	7	7	7	7	7	7	8	8	8	8
Bureau of Elections	5	5	5	5	6	6	6	6	6	6
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	6	6	6	6	7	7	7	7	7	7
Finance	9	9	9	9	9	10	11	11	11	13
Central Purchasing	8	8	8	8	8	8	9	9	9	10
Human Resources	6	5	5	6	7	6	6	6	7	8
Information Technology	6	8	9	8	8	8	8	9	9	9
Geographic Info Systems	0	0	0	0	0	0	0	2	3	3
Legal	3	4	4	4	4	4	4	4	5	5
County Executive Office	7	7	8	9	9	10	7	7	10	11
Risk Management	1	2	2	2	2	2	2	2	2	2
<b>Public Safety</b>										
Corrections										
Detention Center	90	99	121	109	112	113	118	123	130	140
Juvenile Correction-Grant	7	5	4	3	0	0	0	0	0	0
Grade Court	0	2	0	0	0	0	0	0	0	0
Pre-Trial	0	0	3	3	3	2	2	0	0	0
Tracking Agents	0	0	0	8	0	0	0	0	0	0
Sheriff Department	87	97	97	104	105	105	110	113	114	125
Community Development	9	9	7	7	0	0	0	0	10	11
Emergency Management	0	0	0	0	0	0	5	5	6	6
Fire Operations	8	10	10	10	20	20	21	20	15	14
Compliance	0	0	0	0	0	6	6	6	5	7
DWI Treatment Facility	29	33	36	33	30	30	30	30	31	32
Meth Pilot Project	0	0	0	0	0	0	0	0	0	6
Juvenile Services	0	0	24	25	22	22	45	44	44	50
Communications Authority	37	37	37	37	37	42	41	45	46	48
<b>Public Works</b>										
Road	60	63	63	67	66	66	66	66	66	66
<b>Health and Welfare</b>										
Indigent Claims	1	1	1	1	1	1	2	2	2	2
Housing Authority	4	4	4	3	3	3	4	3	3	3
<b>Culture and Recreation</b>										
Parks & Facilities	44	49	50	50	51	50	55	57	56	60
Retired Seniors Vol. Prog.	0	0	0	0	0	0	0	0	0	0
<b>Environmental</b>										
Solid Waste	21	20	21	22	22	22	24	24	24	25
San Juan Water Commission	3	3	3	3	4	4	4	4	4	4
<b>Total</b>	<b>492</b>	<b>528</b>	<b>578</b>	<b>584</b>	<b>579</b>	<b>590</b>	<b>637</b>	<b>649</b>	<b>669</b>	<b>717</b>

Source: San Juan County Staffing Report in Final Budget

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

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

**SCHEDULE 23**

Function/Program	Fiscal Year			
	2005	2006	2007	2008
<b>General Government</b>				
Assessor's				
Property transfers	6,116	6,716	6,416	5,808
Approximate number of reappraisals (1)	55,000	10,000	57,404	14,919
County Clerk				
Number of documents recorded	22,976	24,072	22,235	25,314
Number of marriage licenses issued	766	842	843	901
Bureau of Elections				
Number of registered voters	61,573	61,889	59,003	61,177
Probate Judge				
Number of probates filed	74	67	98	81
County Treasurer				
Number of property tax bills processed	52,857	53,478	54,578	55,548
Number of 2nd half notice reminders processed	20,694	20,523	20,043	20,537
Number of accounts payable checks processed	466	482	473	475
Number of Manufactured Home moving permits issued	1,813	1,331	936	992
Finance				
Number of accounts payable checks processed	12,564	11,251	11,033	11,780
Number of payroll checks processed	6,718	7,269	7,067	7,241
Number of direct deposits processed	9,837	11,063	12,086	12,980
Central Purchasing				
Number of purchase orders processed	3,185	2,975	2,889	2,565
Number of bids processed	49	48	74	62
Human Resources				
Number of applicants processed	1,039	1,191	1,497	2,475
Turnover rate	25.71%	25.96%	24.08%	15.20%
Information Technology				
Number of servers maintained	28	33	39	51
Number of pc's maintained	575	628	769	801
Number of phones maintained	325	350	531	555
Number of routers maintained	5	6	7	7
Number of switches maintained	42	43	45	47
Geographic Info Systems				
Number of maps created (7)				
Large Northern Map	30	35	26	46
Southern Map	10	13	16	15
GIS Map Book	45	97	53	69
Special Map Requests	190	222	205	406
Data - CD or Email Shape Files	55	59	23	35
Fire "Region" Books	Not Available	Not Available	Not Available	14
EMS Map Books	Not Available	Not Available	Not Available	17
Legal				
Number of civil cases filed	8	10	9	9
Number of civil cases closed	Not Available	Not Available	14	8
Number of civil cases pending	Not Available	Not Available	9	10
Risk Management				
Dollar amount of insurance premiums	\$ 1,172,100	\$ 1,117,959	\$ 1,214,047	\$ 1,180,493
<b>Public Safety</b>				
Corrections/Adult Detention				
Number of prisoners in custody	618	585	603	606
Number of beds	1,044	1,044	1,044	1,044
Per diem rate	\$ 46.50	\$ 49.00	\$ 61.48	\$ 61.48
Inmate worker (trustees) hours worked (3)	23,675	11,739	16,874	15,982
Alternative Sentencing				
Individuals treated - Adult Misdemeanor Compliance	Not Available	564	872	902
Individuals treated - DWI Treatment Facility	525	534	540	515
Individuals Treated - Jail based Methamphetamine Treatment	Not Available	Not Available	48	47
Sheriff Department (6)				
Arrests - Adult	2,845	2,768	2,932	3,131
Arrests - Juvenile	277	324	272	350
Citations	11,994	8,985	12,017	10,853
Calls for service	48,220	50,695	50,119	48,813
Community Development				
Number of building permits issued	597	690	695	644
Number of building inspections	2,192	2,296	2,305	2,562
Number of exemptions	79	112	112	74
Number of replats	4	2	4	4
Number of subdivisions	-	4	2	1
Number of summary subdivisions	31	20	19	12

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

**SCHEDULE 23**

Function/Program	Fiscal Year			
	2005	2006	2007	2008
<b>Public Safety (continued)</b>				
Emergency Management				
Number of radio towers owned by San Juan County	13	14	14	14
Number of radio towers used by SJC (maintained radio system within)	21	22	22	22
Fire Operations				
Fire districts	14	14	14	14
Fire stations	21	22	23	23
Volunteer firefighters	314	316	300	320
Number of calls responded to (2)	6,558	6,532	7,260	7,463
Juvenile Services				
Juveniles housed in facility				
Secure Detention	556	457	513	600
Emergency Crisis Shelter (4)	86	359	401	450
Residential Treatment Center (5)	54	48	47	65
CYFD Long Term	N/A	N/A	9	25
Number of beds				
Secure Detention	46	46	46	46
Emergency Crisis Shelter	16	16	16	16
Residential Treatment Center	16	16	16	16
Per diem rate Secure Detention	\$ 145	\$ 145	\$ 145	\$ 185
Per diem rate CYFD Long Term	N/A	N/A	\$ 231	\$ 231
Communications Authority				
Number of 911 calls answered	50,369	59,608	57,089	58,065
Total calls answered (including non-emergency lines)	319,091	306,899	296,985	303,957
<b>Public Works</b>				
Road				
County maintained roads (miles)	743.11	745.24	745.92	749.71
Bridges (length in feet)	2,849	2,790	2,792	2,648
Number of bridges	22	22	21	18
<b>Health and Welfare</b>				
Indigent Claims				
Number of claims processed	7,097	5,191	4,118	3,979
Dollar amount of claims	\$ 1,484,359	\$ 1,085,839	\$ 1,195,486	\$ 888,687
Sole Community Provider Report (SJRMC claims processed)	\$ 2,399,220	\$ 1,811,489	\$ 2,135,938	\$ 1,828,218
Housing Authority				
Individuals/Families receiving housing assistance	195	195	215	222
<b>Culture and Recreation</b>				
Parks & Facilities				
Number of events held	558	558	945	1,392
Number of buildings maintained countywide	82	82	109	109
Number of buildings maintained at McGee Park	21	21	26	26
County fair attendance (approximately)	93,000	93,000	95,000	93,000
<b>Environmental</b>				
Solid Waste				
Transfer stations	11	11	11	11
Refuse collected at regional landfill (cubic yards)	360,125	285,159	275,049	264,280

Source: Information provided by individual San Juan County departments.

(1) Years 2005 and 2007 were reappraisal years; all properties were reappraised. Years 2006 and 2008 are 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. In 2005 there were more fire calls due to the large amounts of brush fires during the dry season.

(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.

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

Function/Program	Fiscal Year			
	1999	2000	2001	2002
<b>General Government</b>				
Land	\$ 144,800	\$ 144,800	\$ 272,000	\$ 157,436
Buildings	8,223,725	8,223,725	8,223,725	8,263,725
Improvements	936,863	964,409	972,960	993,731
Equipment	3,035,003	3,066,084	3,203,631	3,903,885
Total General Government	<u>12,340,391</u>	<u>12,399,018</u>	<u>12,672,316</u>	<u>13,318,777</u>
<b>Public Safety</b>				
Land	81,367	592,752	592,753	661,988
Buildings	11,995,439	14,749,583	15,140,119	16,895,486
Improvements	1,927,275	2,198,984	2,533,608	2,671,542
Equipment	14,315,956	15,643,749	16,894,104	18,203,183
Total Public Safety	<u>28,320,037</u>	<u>33,185,068</u>	<u>35,160,584</u>	<u>38,432,199</u>
<b>Public Works</b>				
Land	62,729	62,729	62,729	62,729
Buildings	68,043	68,043	68,043	68,043
Improvements	2,978,856	2,986,728	2,986,727	2,992,244
Equipment	5,570,258	5,668,189	6,055,037	6,564,045
Infrastructure	-	-	-	-
Total Public Works	<u>8,679,886</u>	<u>8,785,689</u>	<u>9,172,536</u>	<u>9,687,061</u>
<b>Health and Welfare</b>				
Land	135,802	189,391	189,391	208,167
Buildings	14,846,769	13,694,842	13,421,519	13,309,221
Improvements	215,556	209,897	209,897	211,626
Equipment	1,236,102	1,570,828	1,603,641	1,807,945
Total Health and Welfare	<u>16,434,229</u>	<u>15,664,958</u>	<u>15,424,448</u>	<u>15,536,959</u>
<b>Culture and Recreation</b>				
Land	510,940	872,367	971,687	1,156,433
Buildings	8,679,980	8,479,697	9,332,739	11,103,167
Improvements	204,518	310,790	339,596	4,915,738
Equipment	872,060	1,023,242	1,130,819	1,560,629
Total Culture and Recreation	<u>10,267,498</u>	<u>10,686,096</u>	<u>11,774,841</u>	<u>18,735,967</u>
<b>Environmental</b>				
Land	270,310	270,310	270,310	270,310
Buildings	-	-	-	-
Improvements	714,580	829,828	1,106,643	1,106,643
Equipment	810,748	864,456	915,860	1,118,465
Total Environmental	<u>1,795,638</u>	<u>1,964,594</u>	<u>2,292,813</u>	<u>2,495,418</u>
<b>Work in Progress</b>	<u>2,929,268</u>	<u>2,159,930</u>	<u>1,995,687</u>	<u>3,368,081</u>
<b>Total Capital Assets General Government</b>	<u>\$ 80,766,947</u>	<u>\$ 84,845,353</u>	<u>\$ 88,493,225</u>	<u>\$ 101,574,462</u>
<b>Discretely Presented Component Units</b>				
<b>Communications Authority (1)</b>				
Land	-	-	-	-
Buildings	559,094	559,094	559,094	559,094
Improvements	19,783	59,806	59,806	59,806
Equipment	1,523,155	1,559,559	1,456,769	1,377,532
Total Communications Authority	<u>2,102,032</u>	<u>2,178,459</u>	<u>2,075,669</u>	<u>1,996,432</u>
<b>Work in Progress</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Capital Assets Comm. Authority</b>	<u>\$ 2,102,032</u>	<u>\$ 2,178,459</u>	<u>\$ 2,075,669</u>	<u>\$ 1,996,432</u>
<b>San Juan Water Commission (2)</b>				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	-	-	-	-
<b>Total Capital Assets San Juan Water Com.</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Source: San Juan County Finance Department

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

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

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



SCHEDULE 24

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$ 537,716	\$ 537,716	\$ 534,566	\$ 534,566	\$ 534,566	\$ 862,597
8,339,725	8,277,725	7,175,207	7,175,207	7,175,207	7,175,207
995,095	995,095	585,731	585,731	629,911	984,144
4,241,249	5,023,540	4,901,907	5,346,517	5,208,814	5,350,426
<u>14,113,785</u>	<u>14,834,076</u>	<u>13,197,411</u>	<u>13,642,021</u>	<u>13,548,498</u>	<u>14,372,374</u>
1,012,031	1,012,031	1,012,031	1,873,445	1,873,444	1,873,444
17,432,560	17,474,391	17,425,055	53,709,777	54,386,816	47,719,780
2,848,768	3,233,945	3,253,513	3,929,198	5,906,352	5,851,537
18,691,745	20,022,347	19,988,652	22,056,868	22,417,830	23,181,937
<u>39,985,104</u>	<u>41,742,714</u>	<u>41,679,251</u>	<u>81,569,288</u>	<u>84,584,442</u>	<u>78,626,698</u>
93,626	1,105,918	1,433,249	29,989	29,989	29,989
68,043	92,397	152,398	68,043	68,043	926,848
55,808	63,101	63,101	63,101	63,101	63,101
6,537,018	6,844,603	6,632,101	7,019,528	6,632,713	7,056,078
71,911,662	75,923,817	80,346,870	91,317,664	93,245,886	95,895,485
<u>78,666,157</u>	<u>84,029,836</u>	<u>88,627,719</u>	<u>98,498,325</u>	<u>100,039,732</u>	<u>103,971,501</u>
208,167	208,167	208,167	208,167	208,167	208,167
13,292,271	13,173,925	14,087,019	14,087,019	39,946,844	40,405,219
211,625	179,204	179,204	180,601	180,601	167,181
2,145,748	2,321,644	2,440,076	3,382,100	4,834,940	5,565,203
<u>15,857,811</u>	<u>15,882,940</u>	<u>16,914,466</u>	<u>17,857,887</u>	<u>45,170,552</u>	<u>46,345,770</u>
1,042,542	1,042,542	1,072,542	1,072,542	1,072,542	1,396,649
11,153,167	11,153,167	11,153,167	11,153,167	11,832,501	11,836,668
6,003,140	6,090,322	6,090,322	6,134,844	6,138,189	6,255,291
1,520,487	1,668,897	1,557,418	1,670,375	1,797,003	2,004,308
<u>19,719,336</u>	<u>19,954,928</u>	<u>19,873,449</u>	<u>20,030,928</u>	<u>20,840,235</u>	<u>21,492,916</u>
237,233	237,233	237,233	237,233	237,233	237,233
12,085	12,085	12,085	12,085	12,085	12,085
1,125,684	1,125,684	1,125,684	1,125,684	1,133,121	1,133,121
1,147,255	1,177,625	1,158,449	1,332,021	1,413,505	1,579,405
<u>2,522,257</u>	<u>2,552,627</u>	<u>2,533,451</u>	<u>2,707,023</u>	<u>2,795,944</u>	<u>2,961,844</u>
11,430,259	25,554,480	55,052,528	26,307,548	1,485,502	11,493,027
<u>\$ 182,294,709</u>	<u>\$ 204,551,601</u>	<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>	<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>
-	-	-	-	-	-
559,094	590,894	590,894	590,894	590,894	590,894
69,915	69,915	69,915	69,915	114,177	178,695
1,371,179	1,477,107	1,532,027	1,927,749	1,966,328	1,940,921
<u>2,000,188</u>	<u>2,137,916</u>	<u>2,192,836</u>	<u>2,588,558</u>	<u>2,671,399</u>	<u>2,710,510</u>
-	-	-	-	2,648	43,075
<u>\$ 2,000,188</u>	<u>\$ 2,137,916</u>	<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>	<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	114,690	114,690	107,405
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,690</u>	<u>\$ 114,690</u>	<u>\$ 107,405</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**BANK ACCOUNTS**  
**June 30, 2008**

<b>Description</b>	<b>6/30/08 Bank Balance</b>	<b>O/S Deposits</b>	<b>O/S Checks</b>	<b>Book Balance</b>
<b>Citizens</b>				
Citizens - HUD	\$ 274,021	-	(11,552)	262,469
Communications Authority	9,681	-	(9,774)	(93)
Zenith - Health Ins.	569,848	-	(569,848)	-
Inmate Trust	-	-	-	-
Payroll account	149,349	(50)	(149,299)	-
Citizens - Investment	11,140,578			11,140,578
Citizens - Adult Det	6,116,855			6,116,855
<b>Total Demand Deposits</b>	<b>18,260,332</b>	<b>(50)</b>	<b>(740,473)</b>	<b>17,519,809</b>
Citizens - Certificates of Deposit	7,500,000			7,500,000
<b>Citizens Bank total</b>	<b>25,760,332</b>	<b>(50)</b>	<b>(740,473)</b>	<b>25,019,809</b>
<b>Bank of America</b>				
Checking - operating	24,939,244	181,787	(5,123,156)	19,997,875
<b>Bank of America total</b>	<b>24,939,244</b>	<b>181,787</b>	<b>(5,123,156)</b>	<b>19,997,875</b>
<b>Wells Fargo Bank</b>				
Wells Fargo-CD	33,500,000	-	-	33,500,000
Checking - Clerk's Refund	1,298	182	(492)	988
<b>Wells Fargo Bank Total</b>	<b>33,501,298</b>	<b>182</b>	<b>(492)</b>	<b>33,500,988</b>
<b>Bank of the Southwest</b>				
Bank of the Southwest CD	2,500,000	-	-	2,500,000
<b>Bank of the Southwest Total</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>
<b>First Financial Credit Union</b>				
First Financial - CD	100,000	-	-	100,000
<b>First Financial Credit Union Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Total all banks</b>	<b>\$ 86,800,874</b>	<b>\$ 181,919</b>	<b>\$ (5,864,121)</b>	<b>\$ 81,118,672</b>

**SAN JUAN COUNTY  
SCHEDULE OF PLEDGED COLLATERAL  
Fiscal Year Ended June 30, 2008**

	Pledged Collateral		Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Bank of the Southwest	First Financial Credit Union	Total
	Safekeeping Location	Type of Security						
Funds on deposit								
Demand deposits			\$ 18,260,332	24,939,244	1,298	-	-	43,200,874
Certificates of deposit			7,500,000	-	33,500,000	2,500,000	100,000	43,600,000
Overnight deposits			-	-	-	-	-	-
			<u>25,760,332</u>	<u>24,939,244</u>	<u>33,501,298</u>	<u>2,500,000</u>	<u>100,000</u>	<u>86,800,874</u>
Less: FDIC insurance			200,000	100,000	101,298	100,000	100,000	601,298
Demand deposits			-	-	-	-	-	-
<b>Total uninsured public funds</b>			<u>\$ 25,560,332</u>	<u>24,839,244</u>	<u>33,400,000</u>	<u>2,400,000</u>	<u>-</u>	<u>86,199,576</u>
Pledged Collateral Required:								
50 percent on deposits			12,780,166	12,419,622	16,700,000	1,200,000	-	43,099,788
Pledged Collateral Required			<u>12,780,166</u>	<u>12,419,622</u>	<u>16,700,000</u>	<u>1,200,000</u>	<u>-</u>	<u>43,099,788</u>
Pledged Collateral at June 30, 2008			<u>17,974,934</u>	<u>27,134,786</u>	<u>16,931,396</u>	<u>1,200,000</u>	<u>-</u>	<u>63,241,116</u>
Excess (deficiency)			<u>\$ 5,194,768</u>	<u>14,715,164</u>	<u>231,396</u>	<u>-</u>	<u>-</u>	<u>20,141,328</u>
Pledged collateral	Federal Reserve Bank, Dallas, Texas	FHLB 5/11/16 CUSIP # 31331VZD1	3,063,750	-	-	-	-	3,063,750
		FHLB 5/15/12 CUSIP # 3133XKQ65	4,075,000	-	-	-	-	4,075,000
		FHLB 1/22/18 CUSIP # 3133XNZ44	4,918,750	-	-	-	-	4,918,750
		FHLB 1/15/32 CUSIP # 31393FXA9	4,842,701	-	-	-	-	4,842,701
		FHLB 3/15/11 CUSIP # 79835HCA3	1,074,733	-	-	-	-	1,074,733
	Roswell, NM	FHLB 10/3/08 LOC # 3001000165	-	-	-	1,200,000	-	1,200,000
	Richmond, VA	GNMA 2/15/32 CUSIP #36200Q3L6	-	97,888	-	-	-	97,888
		GNMA 1/15/17 CUSIP #36200QUZ5	-	1,117,571	-	-	-	1,117,571
		GNMA 1/15/17 CUSIP #36201ELN8	-	1,026,450	-	-	-	1,026,450
		GNMA 3/20/34 CUSIP #36202D4R9	-	510,365	-	-	-	510,365
		GNMA 12/20/31 CUSIP #36202DQ20	-	251,968	-	-	-	251,968
		GNMA 6/20/32 CUSIP #36202DTF8	-	324,415	-	-	-	324,415
		GNMA 6/20/33 CUSIP #36202DX63	-	3,304,759	-	-	-	3,304,759
		GNMA 4/20/38 CUSIP #36202ESB6	-	19,547,193	-	-	-	19,547,193
		GNMA 10/15/34 CUSIP #36205YWX6	-	346,154	-	-	-	346,154
		GNMA 5/15/28 CUSIP #36225Z3E8	-	608,023	-	-	-	608,023
	California	FNMA 10/1/37 CUSIP #31371NNV3	-	-	4,239,743	-	-	4,239,743
		FNMA 10/1/37 CUSIP #31371NNV3	-	-	10,303,032	-	-	10,303,032
		FNMA 2/1/36 CUSIP #31408GZC4	-	-	1,173,450	-	-	1,173,450
		FNMA 5/1/36 CUSIP #31409T5C0	-	-	1,215,171	-	-	1,215,171
<b>Totals</b>			<u>\$ 17,974,934</u>	<u>27,134,786</u>	<u>16,931,396</u>	<u>1,200,000</u>	<u>-</u>	<u>63,241,116</u>
Reconciliation to Financial Statements:								
Total per banks			\$ 25,760,332	24,939,244	33,501,298	2,500,000	100,000	86,800,874
Reconciling items:								
Deposits in transit			(50)	181,787	182	-	-	181,919
Outstanding checks			(740,473)	(5,123,156)	(492)	-	-	(5,864,121)
Other reconciling items			-	-	-	-	-	-
			<u>\$ 25,019,809</u>	<u>19,997,875</u>	<u>33,500,988</u>	<u>2,500,000</u>	<u>100,000</u>	<u>81,118,672</u>
Investments								24,804,699
Cash on hand								850
Cash and investments per financial statements								<u>105,924,221</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**Fiscal Year Ended June 30, 2008**

Property taxes receivable, beginning of year	\$ 1,973,886
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	55,883,777
Adjustments	
Net increases in taxes receivables	<u>659,395</u>
<b>Total receivables prior to collections</b>	<u>58,517,058</u>
Collections for fiscal year ended June 30, 2008	<u>(56,250,944)</u>
Property taxes receivables, end of year	<u><u>\$ 2,266,114</u></u>

Property taxes receivable by years

1998	458
1999	1,401
2000	4,612
2001	7,034
2002	19,298
2003	23,363
2004	32,069
2005	94,171
2006	425,289
2007	<u>1,658,419</u>
<b>Total taxes receivable</b>	2,266,114
Property taxes receivable reported in the general fund	(659,392)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(48,900)</u>
Subtotal	(708,292)
<b>Total property taxes receivable - agency funds</b>	<u><u>\$ 1,557,822</u></u>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

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>											
2007	122,495.23	117,435.77	117,435.77	1,174.36	116,261.41	116,261.41	0.00	0.00	0.00	0.00	5,059.46
2006	114,852.47	2,497.25	113,809.75	1,138.10	2,472.28	112,671.65	0.00	0.00	0.00	0.00	1,042.72
2005	106,302.23	879.32	105,981.28	1,059.81	870.53	104,921.47	0.00	0.00	0.00	0.00	320.95
2004	106,659.37	562.05	106,567.52	1,065.68	556.43	105,501.84	0.00	0.00	0.00	0.00	91.85
2003	105,146.86	203.95	105,111.95	1,051.12	201.91	104,060.83	0.00	0.00	0.00	0.00	34.91
2002	115,378.80	53.50	115,356.20	1,153.56	52.97	114,202.64	0.00	0.00	0.00	0.00	22.60
2001	102,225.51	42.19	102,222.45	1,022.22	41.77	101,200.23	0.00	0.00	0.00	0.00	3.06
2000	95,492.60	44.28	95,491.94	954.92	43.84	94,537.02	0.00	0.00	0.00	0.00	0.66
1999	87,464.29	32.24	87,464.29	874.64	31.92	86,589.65	0.00	0.00	0.00	0.00	0.00
1998	88,304.56	21.63	88,304.56	883.05	0.00	87,421.51	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Operating	1,044,321.92	121,772.18	1,037,745.71	10,377.46	120,533.04	1,027,368.25	0.00	0.00	0.00	0.00	6,576.21
<b>Aztec Schools Debt Service</b>											
2007	936,636.71	902,259.08	902,259.08	9,022.59	893,236.49	893,236.49	0.00	0.00	0.00	0.00	34,377.63
2006	689,107.22	17,114.13	681,240.00	6,812.40	16,942.99	674,427.60	0.00	0.00	0.00	0.00	7,867.22
2005	640,043.15	5,600.19	637,860.55	6,378.61	5,544.19	631,481.94	0.00	0.00	0.00	0.00	2,182.60
2004	820,655.05	4,143.27	819,901.22	8,199.01	4,101.84	811,702.21	0.00	0.00	0.00	0.00	753.83
2003	1,310,884.11	2,660.46	1,310,426.11	13,104.26	2,633.86	1,297,321.85	0.00	0.00	0.00	0.00	458.00
2002	495,273.90	363.89	495,158.02	4,951.58	360.25	490,206.44	0.00	0.00	0.00	0.00	115.88
2001	243,025.90	150.45	243,015.02	2,430.15	148.95	240,584.87	0.00	0.00	0.00	0.00	10.88
2000	662,655.38	467.59	662,647.54	6,626.48	462.91	656,021.06	0.00	0.00	0.00	0.00	7.84
1999	728,587.98	381.98	728,587.98	7,285.88	378.16	721,302.10	0.00	0.00	0.00	0.00	0.00
1998	570,256.37	188.13	570,256.37	5,702.56	0.00	564,553.81	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Debt Svc.	7,097,125.77	933,329.17	7,051,351.89	70,513.52	923,809.63	6,980,838.37	0.00	0.00	0.00	0.00	45,773.88
<b>Aztec Schools Capital Improvements</b>											
2007	637,107.40	608,197.52	608,197.52	6,081.98	602,115.54	602,115.54	0.00	0.00	0.00	0.00	28,909.88
2006	579,335.60	14,424.25	572,711.12	5,727.11	14,280.01	566,984.01	0.00	0.00	0.00	0.00	6,624.48
2005	538,981.87	4,715.93	537,146.40	5,371.46	4,668.77	531,774.94	0.00	0.00	0.00	0.00	1,835.47
2004	532,556.40	2,688.71	532,057.95	5,320.58	2,661.82	526,737.37	0.00	0.00	0.00	0.00	498.45
2003	524,977.77	1,065.44	524,799.13	5,247.99	1,054.79	519,551.14	0.00	0.00	0.00	0.00	178.64
2002	482,247.79	347.52	482,136.82	4,821.37	344.04	477,315.45	0.00	0.00	0.00	0.00	110.97
2001	464,847.03	274.70	464,826.97	4,648.27	271.95	460,178.70	0.00	0.00	0.00	0.00	20.06
2000	433,619.39	288.30	433,614.61	4,336.15	285.42	429,278.46	0.00	0.00	0.00	0.00	4.78
1999	400,214.06	209.84	400,214.06	4,002.14	207.74	396,211.92	0.00	0.00	0.00	0.00	0.00
1998	383,995.27	122.50	383,995.27	3,839.95	0.00	380,155.32	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch. Cap. Imp.	4,977,882.58	632,334.71	4,939,699.85	49,397.00	625,890.09	4,890,302.85	0.00	0.00	0.00	0.00	38,182.73

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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 By Year											
2007	1,696,239.34	1,627,892.37	1,627,892.37	16,278.92	1,611,613.45	1,611,613.45	0.00	0.00	0.00	0.00	68,346.97
2006	1,383,295.29	34,035.63	1,367,760.87	13,677.61	33,695.27	1,354,083.26	0.00	0.00	0.00	0.00	15,534.42
2005	1,285,327.25	11,195.44	1,280,988.23	12,809.88	11,083.49	1,268,178.35	0.00	0.00	0.00	0.00	4,339.02
2004	1,459,870.82	7,394.03	1,458,526.69	14,585.27	7,320.09	1,443,941.42	0.00	0.00	0.00	0.00	1,344.13
2003	1,941,008.74	3,929.85	1,940,337.19	19,403.37	3,890.55	1,920,933.82	0.00	0.00	0.00	0.00	671.55
2002	1,092,900.49	764.91	1,092,651.04	10,926.51	757.26	1,081,724.53	0.00	0.00	0.00	0.00	249.45
2001	810,098.44	467.34	810,064.44	8,100.64	462.67	801,963.80	0.00	0.00	0.00	0.00	34.00
2000	1,191,767.37	800.17	1,191,754.09	11,917.54	792.17	1,179,836.55	0.00	0.00	0.00	0.00	13.28
1999	1,216,266.33	624.06	1,216,266.33	12,162.66	617.82	1,204,103.67	0.00	0.00	0.00	0.00	0.00
1998	1,042,556.20	332.26	1,042,556.20	10,425.56	0.00	1,032,130.64	0.00	0.00	0.00	0.00	0.00
Grand Total Aztec Schools	13,119,330.27	1,687,436.06	13,028,797.45	130,287.97	1,670,232.76	12,898,509.48	0.00	0.00	0.00	0.00	90,532.82

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

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>											
2007	168,568.81	165,068.89	165,068.89	1,650.69	163,418.20	163,418.20	0.00	0.00	0.00	0.00	3,499.92
2006	156,861.23	1,679.04	155,802.99	1,558.03	1,662.25	154,244.96	0.00	0.00	0.00	0.00	1,058.24
2005	147,798.94	422.46	147,561.92	1,475.62	418.24	146,086.30	0.00	0.00	0.00	0.00	237.02
2004	140,719.69	167.40	140,674.14	1,406.74	165.73	139,267.40	0.00	0.00	0.00	0.00	45.55
2003	111,070.09	152.40	110,997.45	1,109.97	150.88	109,887.48	0.00	0.00	0.00	0.00	72.64
2002	155,033.38	26.49	154,982.51	1,549.83	26.23	153,432.68	0.00	0.00	0.00	0.00	50.87
2001	145,684.73	20.38	145,684.42	1,456.84	20.18	144,227.58	0.00	0.00	0.00	0.00	0.31
2000	146,803.49	18.00	146,803.49	1,468.03	17.82	145,335.46	0.00	0.00	0.00	0.00	0.00
1999	140,639.22	20.49	140,639.22	1,406.39	20.29	139,232.83	0.00	0.00	0.00	0.00	0.00
1998	138,639.15	23.30	138,639.15	1,386.39	23.07	137,252.76	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Sch. Oper.	1,451,818.73	167,598.85	1,446,854.18	14,468.54	165,922.86	1,432,385.64	0.00	0.00	0.00	0.00	4,964.55
<b>Bloomfield Schools Debt Service</b>											
2007	2,008,443.16	1,955,569.80	1,955,569.80	19,555.70	1,936,014.10	1,936,014.10	0.00	0.00	0.00	0.00	52,873.36
2006	1,511,710.83	20,693.22	1,498,834.16	14,988.34	20,486.29	1,483,845.82	0.00	0.00	0.00	0.00	12,876.67
2005	1,427,318.22	5,175.06	1,424,624.15	14,246.24	5,123.31	1,410,377.91	0.00	0.00	0.00	0.00	2,694.07
2004	1,360,186.34	1,897.45	1,359,697.98	13,596.98	1,878.48	1,346,101.00	0.00	0.00	0.00	0.00	488.36
2003	1,666,763.54	2,294.20	1,665,787.36	16,657.87	2,271.26	1,649,129.49	0.00	0.00	0.00	0.00	976.18
2002	1,545,225.02	382.56	1,544,746.56	15,447.47	378.73	1,529,299.09	0.00	0.00	0.00	0.00	478.46
2001	820,495.28	174.27	820,493.69	8,204.94	172.53	812,288.75	0.00	0.00	0.00	0.00	1.59
2000	1,502,819.47	286.06	1,502,819.47	15,028.19	283.20	1,487,791.28	0.00	0.00	0.00	0.00	0.00
1999	1,272,406.78	264.84	1,272,406.78	12,724.07	262.19	1,259,682.71	0.00	0.00	0.00	0.00	0.00
1998	1,538,905.09	340.08	1,538,905.09	15,389.05	336.68	1,523,516.04	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Sch Debt	14,654,273.73	1,987,077.54	14,583,885.04	145,838.85	1,967,206.76	14,438,046.19	0.00	0.00	0.00	0.00	70,388.69
<b>Bloomfield Schools Capital Improvements</b>											
2007	756,369.13	736,562.30	736,562.30	7,365.62	729,196.68	729,196.68	0.00	0.00	0.00	0.00	19,806.83
2006	694,254.08	9,503.33	688,328.56	6,883.29	9,408.30	496,341.46	0.00	0.00	0.00	0.00	5,925.52
2005	656,413.46	2,379.89	655,157.28	6,551.57	2,356.09	648,605.71	0.00	0.00	0.00	0.00	1,256.18
2004	625,376.15	872.38	625,152.82	6,251.53	863.66	618,901.29	0.00	0.00	0.00	0.00	223.33
2003	506,848.30	697.66	506,548.95	5,065.49	690.68	501,483.46	0.00	0.00	0.00	0.00	299.35
2002	689,569.16	170.19	689,352.95	6,893.53	168.49	682,459.42	0.00	0.00	0.00	0.00	216.21
2001	625,377.17	132.85	625,375.96	6,253.76	131.52	619,122.20	0.00	0.00	0.00	0.00	1.21
2000	628,399.81	119.62	628,399.81	6,284.00	118.42	575,849.45	0.00	0.00	0.00	0.00	0.00
1999	583,254.44	110.10	583,254.44	5,832.54	109.00	577,421.90	0.00	0.00	0.00	0.00	0.00
1998	574,443.24	125.03	574,443.24	5,744.43	123.78	568,698.81	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Sch Cap	6,340,304.94	750,673.35	6,312,576.31	63,125.76	743,166.62	6,018,080.37	0.00	0.00	0.00	0.00	27,728.63

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 School District Operating											
2007	422.76	411.28	411.28	4.11	407.17	163.35	0.00	0.00	0.00	0.00	11.48
2006	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00	0.00	0.00
2005	201.91	0.00	201.91	2.02	0.00	199.89	0.00	0.00	0.00	0.00	0.00
2004	177.62	0.00	177.62	1.78	0.00	175.84	0.00	0.00	0.00	0.00	0.00
2003	127.08	0.00	127.08	1.27	0.00	125.81	0.00	0.00	0.00	0.00	0.00
2002	101.36	0.00	101.36	1.01	0.00	100.35	0.00	0.00	0.00	0.00	0.00
2001	106.41	0.00	106.41	1.06	0.00	105.35	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 School Oper.	1,429.95	411.28	1,418.47	14.18	407.17	1,160.47	0.00	0.00	0.00	0.00	11.48
61/20 School Debt Service											
2007	2,686.08	2,617.20	2,617.20	26.17	2,591.03	2,591.03	0.00	0.00	0.00	0.00	68.88
2006	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00	0.00	0.00
2005	1,076.10	0.00	1,076.10	10.76	0.00	1,065.34	0.00	0.00	0.00	0.00	0.00
2004	1,266.85	0.00	1,266.85	12.67	0.00	1,254.18	0.00	0.00	0.00	0.00	0.00
2003	1,526.09	0.00	1,526.09	15.26	0.00	1,510.83	0.00	0.00	0.00	0.00	0.00
2002	486.58	0.00	486.58	4.87	0.00	481.71	0.00	0.00	0.00	0.00	0.00
2001	252.99	0.00	252.99	2.53	0.00	250.46	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	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	8,826.53	2,617.20	8,757.65	87.58	2,591.03	8,670.07	0.00	0.00	0.00	0.00	68.88
61/20 School Capital Improvements											
2007	1,811.42	1,764.22	1,764.22	17.64	1,746.58	1,746.58	0.00	0.00	0.00	0.00	47.20
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00	0.00	0.00
2005	906.22	0.00	906.22	9.06	0.00	897.16	0.00	0.00	0.00	0.00	0.00
2004	822.11	0.00	822.11	8.22	0.00	813.89	0.00	0.00	0.00	0.00	0.00
2003	611.18	0.00	611.18	6.11	0.00	605.07	0.00	0.00	0.00	0.00	0.00
2002	472.87	0.00	472.87	4.73	0.00	468.14	0.00	0.00	0.00	0.00	0.00
2001	483.92	0.00	483.92	4.84	0.00	479.08	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Cap. Improv.	6,391.78	1,764.22	6,344.58	63.45	1,746.58	6,281.13	0.00	0.00	0.00	0.00	47.20



STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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 and 61/20 By Year											
2007	2,938,301.36	2,861,993.69	2,861,993.69	28,619.94	2,833,373.75	2,833,129.94	0.00	0.00	0.00	0.00	76,307.67
2006	2,365,934.85	31,875.59	2,346,074.42	23,460.74	31,556.83	2,137,509.86	0.00	0.00	0.00	0.00	19,860.43
2005	2,233,714.85	7,977.41	2,229,527.58	22,295.28	7,897.64	2,207,232.30	0.00	0.00	0.00	0.00	4,187.27
2004	2,128,548.76	2,937.23	2,127,791.52	21,277.92	2,907.86	2,106,513.60	0.00	0.00	0.00	0.00	757.24
2003	2,286,946.28	3,144.26	2,285,598.11	22,855.98	3,112.82	2,262,742.13	0.00	0.00	0.00	0.00	1,348.17
2002	2,390,888.37	579.24	2,390,142.83	23,901.43	573.45	2,366,241.40	0.00	0.00	0.00	0.00	745.54
2001	1,592,400.50	327.50	1,592,397.39	15,923.97	324.23	1,576,473.42	0.00	0.00	0.00	0.00	3.11
2000	2,278,022.77	423.68	2,278,022.77	22,780.23	419.44	2,208,976.18	0.00	0.00	0.00	0.00	0.00
1999	1,996,300.44	395.43	1,996,300.44	19,963.00	391.48	1,976,337.44	0.00	0.00	0.00	0.00	0.00
1998	2,251,987.48	488.41	2,251,987.48	22,519.87	483.53	2,229,467.61	0.00	0.00	0.00	0.00	0.00
Grand Total Bloomfield Schools and 61/20	22,463,045.66	2,910,142.44	22,359,836.23	223,598.36	2,881,041.02	21,904,623.87	0.00	0.00	0.00	0.00	103,209.43

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End	
Central Consolidated Schools Operational												
2007	314,153.18	311,210.54	311,210.54	3,112.11	308,098.43	308,098.43	0.00	0.00	0.00	0.00	2,942.64	
2006	309,983.90	1,867.33	308,993.09	3,089.93	1,848.66	305,903.16	0.00	0.00	0.00	0.00	990.81	
2005	307,254.00	737.45	306,950.60	3,069.51	730.08	303,881.09	0.00	0.00	0.00	0.00	303.40	
2004	306,134.78	343.25	305,961.28	3,059.61	339.82	302,901.67	0.00	0.00	0.00	0.00	173.50	
2003	303,897.15	141.00	303,838.91	3,038.39	139.59	300,800.52	0.00	0.00	0.00	0.00	58.24	
2002	294,149.18	88.32	294,110.52	2,941.11	87.44	291,169.41	0.00	0.00	0.00	0.00	38.66	
2001	295,029.77	25.40	294,997.73	2,949.98	25.15	292,047.75	0.00	0.00	0.00	0.00	32.04	
2000	307,816.71	15.04	307,793.98	3,077.94	14.89	304,716.04	0.00	0.00	0.00	0.00	22.73	
1999	316,226.57	27.34	316,221.08	3,162.21	27.07	313,058.87	0.00	0.00	0.00	0.00	5.49	
1998	326,306.87	16.34	326,306.87	3,263.07	16.18	323,043.80	0.00	0.00	0.00	0.00	0.00	
Total Central Con Sch Oper	3,080,952.11	314,472.01	3,076,384.60	30,763.85	311,327.29	3,045,620.75	0.00	0.00	0.00	0.00	4,567.51	
Central Consolidated Schools Debt Service												
2007	4,420,889.47	4,373,152.16	4,373,152.16	43,731.52	4,329,420.64	4,329,420.64	0.00	0.00	0.00	0.00	47,737.31	
2006	4,176,525.71	30,869.60	4,159,540.86	41,595.41	30,560.90	4,117,945.45	0.00	0.00	0.00	0.00	16,984.85	
2005	4,252,665.52	12,238.90	4,247,389.10	42,473.89	12,116.51	4,204,915.21	0.00	0.00	0.00	0.00	5,276.42	
2004	4,219,901.29	5,282.00	4,216,904.11	42,169.04	5,229.18	4,174,735.07	0.00	0.00	0.00	0.00	2,997.18	
2003	4,756,038.67	2,503.71	4,754,616.10	47,546.16	2,478.67	4,707,069.94	0.00	0.00	0.00	0.00	1,422.57	
2002	4,587,708.52	1,578.44	4,586,774.85	45,867.75	1,562.66	4,540,907.10	0.00	0.00	0.00	0.00	933.67	
2001	4,084,153.79	512.64	4,083,574.07	40,835.74	507.51	4,042,738.33	0.00	0.00	0.00	0.00	579.72	
2000	4,707,567.64	346.40	4,707,042.30	47,070.42	342.94	4,659,971.88	0.00	0.00	0.00	0.00	525.34	
1999	4,853,323.32	601.01	4,853,240.99	48,532.41	595.00	4,804,708.58	0.00	0.00	0.00	0.00	82.33	
1998	4,838,769.49	333.34	4,838,769.49	48,387.69	330.01	4,790,381.80	0.00	0.00	0.00	0.00	0.00	
Total Central Con Sch Debt	44,897,543.42	4,427,418.20	44,821,004.03	448,210.04	4,383,144.02	44,372,793.99	0.00	0.00	0.00	0.00	76,539.39	
Central Consolidated Schools Capital Improvements												
2007	1,293,368.36	1,279,074.02	1,279,074.02	12,790.74	1,266,283.28	1,266,283.28	0.00	0.00	0.00	0.00	14,294.34	
2006	1,271,102.38	9,395.75	1,266,032.32	12,660.32	9,301.79	1,253,372.00	0.00	0.00	0.00	0.00	5,070.06	
2005	1,260,445.29	3,639.09	1,258,871.50	12,588.72	3,602.70	1,246,282.79	0.00	0.00	0.00	0.00	1,573.79	
2004	1,286,232.92	1,569.95	1,285,338.63	12,853.39	1,554.25	1,272,485.24	0.00	0.00	0.00	0.00	894.29	
2003	1,255,278.93	655.61	1,254,906.73	12,549.09	649.05	1,242,359.64	0.00	0.00	0.00	0.00	370.20	
2002	1,204,801.41	411.97	1,204,558.33	12,045.58	407.85	1,192,512.75	0.00	0.00	0.00	0.00	243.08	
2001	1,198,808.02	146.54	1,198,644.12	11,986.44	145.07	1,186,657.68	0.00	0.00	0.00	0.00	163.90	
2000	1,247,823.45	87.16	1,247,686.44	12,476.86	86.29	1,235,209.58	0.00	0.00	0.00	0.00	137.01	
1999	1,280,187.34	158.47	1,280,165.39	12,801.65	156.89	1,267,363.74	0.00	0.00	0.00	0.00	21.95	
1998	1,313,184.47	81.26	1,313,184.47	13,131.84	80.45	1,300,052.63	0.00	0.00	0.00	0.00	0.00	
Total Central Con Sch Cap	12,611,232.57	1,295,219.82	12,588,463.95	125,884.64	1,282,267.62	12,462,579.31	0.00	0.00	0.00	0.00	22,768.62	

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	6,028,411.01	5,963,436.72	5,963,436.72	59,634.37	5,903,802.35	5,903,802.35	0.00	0.00	0.00	0.00	64,974.29
2006	5,757,611.99	42,132.68	5,734,566.27	57,345.66	41,711.35	5,677,220.61	0.00	0.00	0.00	0.00	23,045.72
2005	5,820,364.81	16,615.44	5,813,211.20	58,132.11	16,449.29	5,755,079.09	0.00	0.00	0.00	0.00	7,153.61
2004	5,812,268.99	7,195.20	5,808,204.02	58,082.04	7,123.25	5,750,121.98	0.00	0.00	0.00	0.00	4,064.97
2003	6,315,214.75	3,300.32	6,313,363.74	63,133.64	3,267.32	6,250,230.10	0.00	0.00	0.00	0.00	1,851.01
2002	6,086,659.11	2,078.73	6,085,443.70	60,854.44	2,057.94	6,024,589.26	0.00	0.00	0.00	0.00	1,215.41
2001	5,577,991.58	684.58	5,577,215.92	55,772.16	677.73	5,521,443.76	0.00	0.00	0.00	0.00	775.66
2000	6,263,207.80	448.60	6,262,522.72	62,625.23	444.11	6,199,897.49	0.00	0.00	0.00	0.00	685.08
1999	6,449,737.23	786.82	6,449,627.46	64,496.27	778.95	6,385,131.19	0.00	0.00	0.00	0.00	109.77
1998	6,478,260.83	430.94	6,478,260.83	64,782.61	426.63	6,413,478.22	0.00	0.00	0.00	0.00	0.00
Grand Total Central Sch.	60,589,728.10	6,037,110.03	60,485,852.58	604,858.53	5,976,738.93	59,880,994.05	0.00	0.00	0.00	0.00	103,875.52

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating											
2007	396,538.65	382,554.80	382,554.80	3,825.55	378,729.25	378,729.25	0.00	0.00	0.00	0.00	13,983.85
2006	366,044.57	9,721.68	361,862.53	3,618.63	9,624.46	358,243.90	0.00	0.00	0.00	0.00	4,182.04
2005	338,133.55	2,259.47	337,360.91	3,373.61	2,236.88	333,987.30	0.00	0.00	0.00	0.00	772.64
2004	314,052.67	712.81	313,788.86	3,137.89	705.68	310,650.97	0.00	0.00	0.00	0.00	263.81
2003	298,458.56	227.56	298,229.37	2,982.29	225.28	295,247.08	0.00	0.00	0.00	0.00	229.19
2002	350,385.13	162.39	350,128.15	3,501.28	160.77	346,626.87	0.00	0.00	0.00	0.00	256.98
2001	290,278.95	111.98	290,206.52	2,902.07	110.86	287,304.45	0.00	0.00	0.00	0.00	72.43
2000	279,279.34	76.97	279,239.23	2,792.39	76.20	276,446.84	0.00	0.00	0.00	0.00	40.11
1999	263,131.34	61.10	263,116.61	2,631.17	60.49	260,485.44	0.00	0.00	0.00	0.00	14.73
1998	248,467.28	43.34	248,460.79	2,484.61	42.91	245,976.18	0.00	0.00	0.00	0.00	6.49
Total Farmington Sch Oper	3,144,770.04	395,932.10	3,124,947.77	31,249.48	391,972.78	3,093,698.29	0.00	0.00	0.00	0.00	19,822.27
Farmington Schools Debt Service											
2007	7,664,460.35	7,353,357.64	7,353,357.64	73,533.58	7,279,824.06	7,279,824.06	0.00	0.00	0.00	0.00	311,102.71
2006	5,856,153.26	159,454.17	5,793,141.13	57,931.41	157,859.63	5,735,209.72	0.00	0.00	0.00	0.00	63,012.13
2005	5,470,562.32	40,324.76	5,458,791.58	54,587.92	39,921.51	5,404,203.66	0.00	0.00	0.00	0.00	11,770.74
2004	5,888,710.15	14,771.50	5,884,070.66	58,840.71	14,623.79	5,825,229.95	0.00	0.00	0.00	0.00	4,639.49
2003	5,690,117.01	4,846.61	5,685,826.83	56,858.27	4,798.14	5,628,968.56	0.00	0.00	0.00	0.00	4,290.18
2002	6,820,818.13	3,485.78	6,816,690.36	68,166.90	3,450.92	6,748,523.46	0.00	0.00	0.00	0.00	4,127.77
2001	3,892,247.33	1,781.21	3,891,112.09	38,911.12	1,763.40	3,852,200.97	0.00	0.00	0.00	0.00	1,135.24
2000	5,670,232.64	1,872.51	5,669,295.35	56,692.95	1,853.78	5,612,602.40	0.00	0.00	0.00	0.00	937.29
1999	5,026,578.39	1,370.76	5,026,200.12	50,262.00	1,357.05	4,975,938.12	0.00	0.00	0.00	0.00	378.27
1998	5,116,303.89	1,013.10	5,116,132.91	51,161.33	1,002.97	5,064,971.58	0.00	0.00	0.00	0.00	170.98
Total Farmington Sch Debt	57,096,183.47	7,582,278.04	56,694,618.67	566,946.19	7,506,455.26	56,127,672.48	0.00	0.00	0.00	0.00	401,564.80
Farmington Schools Capital Improvements											
2007	1,983,161.05	1,900,860.65	1,900,860.65	19,008.61	1,881,852.04	1,881,852.04	0.00	0.00	0.00	0.00	82,300.40
2006	1,815,241.35	49,435.60	1,796,043.01	17,960.43	48,941.24	1,778,082.58	0.00	0.00	0.00	0.00	19,198.34
2005	1,649,825.13	12,022.85	1,646,241.30	16,462.41	11,902.62	1,629,778.89	0.00	0.00	0.00	0.00	3,583.83
2004	1,531,715.81	3,827.78	1,530,489.98	15,304.90	3,789.50	1,515,185.08	0.00	0.00	0.00	0.00	1,225.83
2003	1,456,818.08	1,238.71	1,455,726.27	14,557.26	1,226.32	1,441,169.01	0.00	0.00	0.00	0.00	1,091.81
2002	1,709,292.54	872.44	1,708,264.02	17,082.64	863.72	1,691,181.38	0.00	0.00	0.00	0.00	1,028.52
2001	1,266,025.32	561.51	1,265,656.88	12,656.57	555.89	1,253,000.31	0.00	0.00	0.00	0.00	368.44
2000	1,211,691.18	384.06	1,211,499.02	12,114.99	380.22	1,199,384.03	0.00	0.00	0.00	0.00	192.16
1999	1,141,594.33	306.48	1,141,508.06	11,415.08	303.42	1,130,092.98	0.00	0.00	0.00	0.00	86.27
1998	1,087,424.66	215.17	1,087,385.70	10,873.86	213.02	1,076,511.84	0.00	0.00	0.00	0.00	38.96
Total Farmington Sch Cap	14,852,789.45	1,969,725.25	14,743,674.89	147,436.75	1,950,028.00	14,596,238.14	0.00	0.00	0.00	0.00	109,114.56

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service											
2007	29,855.55	25,740.54	25,740.54	257.41	0.00	0.00	0.00	0.00	0.00	0.00	4,115.01
2006	911,213.50	24,816.75	901,614.34	9,016.14	0.00	0.00	0.00	0.00	0.00	0.00	9,599.16
2005	852,147.14	6,285.22	850,355.23	8,503.55	0.00	0.00	0.00	0.00	0.00	0.00	1,791.91
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	1,617,374.61	740.18	1,616,903.83	16,169.04	0.00	0.00	0.00	0.00	0.00	0.00	470.78
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Farmington Sch ET Debt	3,380,735.25	57,582.69	3,394,613.94	33,688.73	0.00	0.00	0.00	0.00	0.00	0.00	15,976.86

Total Farmington Schools By Year

2007	10,074,015.60	9,662,513.63	9,662,513.63	96,625.14	9,540,405.36	9,540,405.36	0.00	0.00	0.00	0.00	411,501.97
2006	8,948,652.68	243,428.20	8,852,661.01	88,526.61	216,425.34	7,871,536.20	0.00	0.00	0.00	0.00	95,991.67
2005	8,310,668.14	60,892.30	8,292,749.02	82,927.49	54,061.01	7,367,969.85	0.00	0.00	0.00	0.00	17,919.12
2004	7,734,478.63	19,312.09	7,728,349.50	77,283.50	19,118.97	7,651,066.01	0.00	0.00	0.00	0.00	6,129.13
2003	7,445,393.65	6,312.88	7,439,782.47	74,397.82	6,249.75	7,365,384.65	0.00	0.00	0.00	0.00	5,611.18
2002	8,880,495.80	4,520.61	8,875,082.53	88,750.83	4,475.40	8,786,331.70	0.00	0.00	0.00	0.00	5,413.27
2001	7,065,926.21	3,194.88	7,063,879.32	70,638.79	2,430.15	5,392,505.74	0.00	0.00	0.00	0.00	2,046.89
2000	7,161,203.16	2,333.54	7,160,033.60	71,600.34	2,310.20	7,088,433.26	0.00	0.00	0.00	0.00	1,169.56
1999	6,431,304.06	1,738.34	6,430,824.79	64,308.25	1,720.96	6,366,516.54	0.00	0.00	0.00	0.00	479.27
1998	6,452,195.83	1,271.61	6,451,979.40	64,519.79	1,258.89	6,387,459.61	0.00	0.00	0.00	0.00	216.43
Grand Total Farmington Sch.	78,504,333.76	10,005,518.08	77,957,855.27	779,578.55	9,848,456.04	73,817,608.92	0.00	0.00	0.00	0.00	546,478.49

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	9,509,315.75	9,244,902.68	9,244,902.68	92,449.03	9,152,453.65	9,152,453.65	0.00	0.00	0.00	0.00	264,413.07
2006	8,913,375.90	154,527.84	8,845,165.18	88,451.65	152,982.56	8,756,713.53	0.00	0.00	0.00	0.00	68,210.72
2005	8,448,662.55	41,999.69	8,433,389.36	84,333.89	41,579.69	8,349,055.47	0.00	0.00	0.00	0.00	15,273.19
2004	8,164,637.71	17,195.95	8,159,317.81	81,593.18	17,023.99	8,077,724.63	0.00	0.00	0.00	0.00	5,319.90
2003	7,736,948.98	7,010.41	7,733,094.64	77,330.95	6,940.31	7,655,763.69	0.00	0.00	0.00	0.00	3,854.34
2002	7,904,230.01	3,314.97	7,900,915.13	79,009.15	3,281.82	7,821,905.98	0.00	0.00	0.00	0.00	3,314.88
2001	7,825,293.99	2,058.70	7,824,180.51	78,241.81	2,038.11	7,745,938.70	0.00	0.00	0.00	0.00	1,113.48
2000	7,730,898.46	1,640.41	7,730,231.51	77,302.32	1,624.01	7,652,929.19	0.00	0.00	0.00	0.00	666.95
1999	7,425,129.55	1,517.57	7,424,918.47	74,249.18	1,502.39	7,350,669.29	0.00	0.00	0.00	0.00	211.08
1998	7,376,846.10	1,082.28	7,376,773.02	73,767.73	1,071.46	7,303,005.29	0.00	0.00	0.00	0.00	73.08
Total San Juan Comm. College	81,035,339.00	9,475,250.50	80,672,888.31	806,728.88	9,380,498.00	79,866,159.43	0.00	0.00	0.00	0.00	362,450.69
Comm. College Building Levy											
2007	1,425,835.29	1,381,731.29	1,381,731.29	13,817.31	1,367,913.98	1,367,913.98	0.00	0.00	0.00	0.00	44,104.00
2006	1,309,425.15	24,840.51	1,298,265.29	12,982.65	24,592.10	1,285,282.64	0.00	0.00	0.00	0.00	11,159.86
2005	1,244,026.63	6,954.23	1,241,558.21	12,415.58	6,884.69	1,229,142.63	0.00	0.00	0.00	0.00	2,468.42
2004	1,194,557.38	2,719.90	1,193,703.55	11,937.04	2,692.70	1,181,766.51	0.00	0.00	0.00	0.00	853.83
2003	1,138,515.76	1,113.28	1,137,921.11	11,379.21	1,102.15	1,126,541.90	0.00	0.00	0.00	0.00	594.65
2002	1,142,742.28	549.06	1,142,251.62	11,422.52	543.57	1,130,829.10	0.00	0.00	0.00	0.00	490.66
2001	1,102,582.06	356.99	1,102,406.17	11,024.06	353.42	1,091,382.11	0.00	0.00	0.00	0.00	175.89
2000	1,089,896.08	267.18	1,089,794.19	10,897.94	264.51	1,078,896.25	0.00	0.00	0.00	0.00	101.89
1999	1,027,371.30	202.33	1,027,340.88	10,273.41	200.31	1,017,067.47	0.00	0.00	0.00	0.00	30.42
1998	1,010,881.13	168.51	1,010,871.16	10,108.71	166.82	1,000,762.45	0.00	0.00	0.00	0.00	9.97
Total Bldg. Levy	11,685,833.06	1,418,903.28	11,625,843.47	116,258.43	1,404,714.25	11,509,585.04	0.00	0.00	0.00	0.00	59,989.59
Total San Juan Comm. College By Year											
2006	10,935,151.04	10,626,633.97	10,626,633.97	106,266.34	10,520,367.63	10,520,367.63	0.00	0.00	0.00	0.00	308,517.07
2005	10,222,801.05	179,368.35	10,143,430.47	101,434.30	177,574.67	10,041,996.17	0.00	0.00	0.00	0.00	79,370.58
2004	9,692,689.18	48,953.92	9,674,947.57	96,749.48	48,464.38	9,578,198.09	0.00	0.00	0.00	0.00	17,741.61
2003	9,359,195.09	19,915.85	9,353,021.36	93,530.21	19,716.69	9,259,491.15	0.00	0.00	0.00	0.00	6,173.73
2002	8,875,464.74	8,123.69	8,871,015.75	88,710.16	8,042.45	8,782,305.59	0.00	0.00	0.00	0.00	4,448.99
2001	9,046,972.29	3,864.03	9,043,166.75	90,431.67	3,825.39	8,952,735.08	0.00	0.00	0.00	0.00	3,805.54
2000	8,927,876.05	2,415.69	8,926,586.68	89,265.87	2,391.53	8,837,320.81	0.00	0.00	0.00	0.00	1,289.37
1999	8,820,794.54	1,907.59	8,820,025.70	88,200.26	1,888.51	8,731,825.44	0.00	0.00	0.00	0.00	768.84
1998	8,452,500.85	1,719.90	8,452,259.35	84,522.59	1,702.70	8,367,736.76	0.00	0.00	0.00	0.00	241.50
1997	8,387,727.23	1,250.79	8,387,644.18	83,876.44	1,238.28	8,303,767.74	0.00	0.00	0.00	0.00	83.05
Grand Total S.J. College	92,721,172.06	10,894,153.78	92,298,731.78	922,987.32	10,785,212.24	91,375,744.46	0.00	0.00	0.00	0.00	422,440.28

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	401,625.50	384,222.32	384,222.32	3,842.22	380,380.10	380,380.10	0.00	0.00	0.00	0.00	17,403.18
2006	360,915.70	8,506.90	356,361.85	3,563.62	8,421.83	352,798.23	0.00	0.00	0.00	0.00	4,553.85
2005	334,757.45	2,267.59	332,945.92	3,329.46	2,244.91	329,616.46	0.00	0.00	0.00	0.00	1,811.53
2004	312,285.24	749.12	311,938.99	3,119.39	741.63	308,819.60	0.00	0.00	0.00	0.00	346.25
2003	296,539.70	278.51	296,534.11	2,965.34	275.72	293,568.77	0.00	0.00	0.00	0.00	5.59
2002	280,190.71	196.18	280,184.16	2,801.84	194.22	277,382.32	0.00	0.00	0.00	0.00	6.55
2001	273,905.95	146.44	273,901.44	2,739.01	144.98	271,162.43	0.00	0.00	0.00	0.00	4.51
2000	256,976.42	150.10	256,976.42	2,569.76	148.60	254,406.66	0.00	0.00	0.00	0.00	0.00
1999	252,195.71	161.24	252,195.71	2,521.96	159.63	249,673.75	0.00	0.00	0.00	0.00	0.00
1998	178,104.19	134.71	178,104.19	1,781.04	133.36	176,323.15	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	2,947,496.57	396,813.11	2,923,365.11	29,233.65	392,844.98	2,894,131.46	0.00	0.00	0.00	0.00	24,131.46
Aztec Debt Service											
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	11,543.77	0.00	11,543.77	115.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	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											
2007	13,192.46	12,860.93	12,860.93	128.61	12,732.32	12,732.32	0.00	0.00	0.00	0.00	331.53
2006	13,169.51	473.45	13,079.01	130.79	468.72	12,948.22	0.00	0.00	0.00	0.00	90.50
2005	13,169.19	134.60	13,118.09	131.18	133.25	12,986.91	0.00	0.00	0.00	0.00	51.10
2004	13,169.74	109.32	13,169.74	131.70	108.23	13,038.04	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	132.81	0.00	13,180.17	0.00	0.00	0.00	0.00	0.00
2002	13,151.76	0.00	13,151.76	131.52	0.00	13,147.27	0.00	0.00	0.00	0.00	0.00
2001	13,313.30	0.00	13,313.30	133.13	0.00	13,147.48	0.00	0.00	0.00	0.00	0.00
2000	13,280.07	0.00	13,280.07	132.80	0.00	13,147.50	0.00	0.00	0.00	0.00	0.00
1999	13,280.28	0.00	13,280.28	132.80	0.00	13,159.19	0.00	0.00	0.00	0.00	0.00
1998	13,280.30	0.00	13,280.30	132.80	0.00	13,159.18	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	132,288.03	13,578.30	131,814.90	1,318.15	13,442.52	130,646.28	0.00	0.00	0.00	0.00	473.13

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
2007	414,817.96	397,083.25	397,083.25	3,970.83	393,112.42	393,112.42	0.00	0.00	0.00	0.00	17,734.71
2006	374,085.21	8,980.35	369,440.86	3,694.41	8,890.55	365,746.45	0.00	0.00	0.00	0.00	4,644.35
2005	347,926.64	2,402.19	346,064.01	3,460.64	2,378.17	342,603.37	0.00	0.00	0.00	0.00	1,862.63
2004	325,454.98	858.44	325,108.73	3,251.09	849.86	321,857.64	0.00	0.00	0.00	0.00	346.25
2003	309,821.12	278.51	309,815.53	3,098.16	275.72	306,748.94	0.00	0.00	0.00	0.00	5.59
2002	304,886.24	196.18	304,879.69	3,048.80	194.22	290,529.59	0.00	0.00	0.00	0.00	6.55
2001	287,219.25	146.44	287,214.74	2,872.15	144.98	284,309.91	0.00	0.00	0.00	0.00	4.51
2000	270,256.49	150.10	270,256.49	2,702.56	148.60	267,554.16	0.00	0.00	0.00	0.00	0.00
1999	265,475.99	161.24	265,475.99	2,654.76	159.63	262,832.94	0.00	0.00	0.00	0.00	0.00
1998	191,384.49	134.71	191,384.49	1,913.84	133.36	189,482.33	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	3,091,328.37	410,391.41	3,066,723.78	30,667.24	406,287.50	3,024,777.74	0.00	0.00	0.00	0.00	24,604.59

Total Aztec By Year



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating											
2007	428,993.05	405,616.08	405,616.08	4,056.16	401,559.92	401,559.92	0.00	0.00	0.00	0.00	23,376.97
2006	389,544.08	11,966.59	382,170.86	3,821.71	11,846.92	378,349.15	0.00	0.00	0.00	0.00	7,373.22
2005	333,479.04	4,012.57	331,763.85	3,317.64	3,972.44	328,446.21	0.00	0.00	0.00	0.00	1,715.19
2004	323,579.64	1,834.44	323,371.56	3,233.72	1,816.10	320,137.84	0.00	0.00	0.00	0.00	208.08
2003	301,596.30	1,813.94	301,467.51	3,014.68	1,795.80	298,452.83	0.00	0.00	0.00	0.00	128.79
2002	311,202.02	164.60	311,173.88	3,111.74	162.95	308,062.14	0.00	0.00	0.00	0.00	28.14
2001	290,075.83	167.30	290,075.83	2,900.76	165.63	287,175.07	0.00	0.00	0.00	0.00	0.00
2000	267,254.14	173.41	267,254.14	2,672.54	0.00	264,581.60	0.00	0.00	0.00	0.00	0.00
1999	237,070.32	187.83	237,070.32	2,370.70	0.00	234,699.62	0.00	0.00	0.00	0.00	0.00
1998	226,560.51	226.97	226,560.51	2,265.61	0.00	224,294.90	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Oper.	3,109,354.93	426,163.73	3,076,524.54	30,765.25	421,319.76	3,045,759.29	0.00	0.00	0.00	0.00	32,830.39
61/20 Operating											
2007	5,034.33	4,903.26	4,903.26	49.03	4,854.23	4,854.23	0.00	0.00	0.00	0.00	131.07
2006	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	0.00	0.00	0.00	0.00	0.00
2005	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00	0.00	0.00
2004	2,676.59	0.00	2,676.59	26.77	0.00	2,649.82	0.00	0.00	0.00	0.00	0.00
2003	1,893.29	0.00	1,893.29	18.93	0.00	1,874.36	0.00	0.00	0.00	0.00	0.00
2002	1,541.00	0.00	1,541.00	15.41	0.00	1,525.59	0.00	0.00	0.00	0.00	0.00
2001	1,570.34	0.00	1,570.34	15.70	0.00	1,554.64	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Oper.	19,803.07	4,903.26	19,672.00	196.72	4,854.23	19,475.28	0.00	0.00	0.00	0.00	131.07
Bloomfield Debt Service											
2007	202,717.04	191,503.00	191,503.00	1,915.03	189,587.97	189,587.97	0.00	0.00	0.00	0.00	11,214.04
2006	129,689.03	4,194.81	127,096.82	1,270.97	4,152.86	125,825.85	0.00	0.00	0.00	0.00	2,592.21
2005	59,781.19	706.33	59,492.38	594.92	699.27	58,897.46	0.00	0.00	0.00	0.00	288.81
2004	89,916.03	485.04	89,855.71	898.56	480.19	88,957.15	0.00	0.00	0.00	0.00	60.32
2003	54,696.44	274.83	54,671.61	546.72	272.08	54,124.89	0.00	0.00	0.00	0.00	24.83
2002	54,929.07	32.76	54,924.87	549.25	32.43	54,375.62	0.00	0.00	0.00	0.00	4.20
2001	104,876.09	72.38	104,876.09	1,048.76	71.66	103,827.33	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Debt Svc.	696,604.89	197,269.15	682,420.48	6,824.20	195,296.46	675,596.28	0.00	0.00	0.00	0.00	14,184.41

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service											
2007	2,257.07	2,198.19	2,198.19	21.98	2,176.21	2,176.21	0.00	0.00	0.00	0.00	58.88
2006	1,237.90	0.00	1,237.90	12.38	0.00	1,225.52	0.00	0.00	0.00	0.00	0.00
2005	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00	0.00	0.00
2004	656.64	0.00	656.64	6.57	0.00	650.07	0.00	0.00	0.00	0.00	0.00
2003	305.90	0.00	305.90	3.06	0.00	302.84	0.00	0.00	0.00	0.00	0.00
2002	247.83	0.00	247.83	2.48	0.00	245.35	0.00	0.00	0.00	0.00	0.00
2001	530.49	0.00	530.49	5.30	0.00	525.19	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	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	5,675.97	2,198.19	5,617.09	56.17	2,176.21	5,560.92	0.00	0.00	0.00	0.00	58.88
Total City of Bloomfield & 61/20											
2007	639,001.49	604,220.53	604,220.53	6,042.21	598,178.32	598,178.32	0.00	0.00	0.00	0.00	34,780.96
2006	524,653.99	16,161.40	514,688.56	5,146.89	15,999.79	509,541.67	0.00	0.00	0.00	0.00	9,965.43
2005	396,604.91	4,718.90	394,600.91	3,946.01	4,671.71	390,654.90	0.00	0.00	0.00	0.00	2,004.00
2004	416,828.90	2,319.48	416,560.50	4,165.61	2,296.29	412,394.90	0.00	0.00	0.00	0.00	268.40
2003	358,491.93	2,088.77	358,338.31	3,583.38	2,067.88	354,754.93	0.00	0.00	0.00	0.00	153.62
2002	367,919.92	197.36	367,887.58	3,678.88	195.39	364,208.70	0.00	0.00	0.00	0.00	32.34
2001	397,052.75	239.68	397,052.75	3,970.53	237.28	393,082.22	0.00	0.00	0.00	0.00	0.00
2000	267,254.14	173.41	267,254.14	2,672.54	171.68	264,581.60	0.00	0.00	0.00	0.00	0.00
1999	237,070.32	187.83	237,070.32	2,370.70	185.95	234,699.62	0.00	0.00	0.00	0.00	0.00
1998	226,560.51	226.97	226,560.51	2,265.61	224.70	224,294.90	0.00	0.00	0.00	0.00	0.00
Totals	3,831,438.86	630,534.33	3,784,234.11	37,842.34	624,228.99	3,746,391.77	0.00	0.00	0.00	0.00	47,204.75

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	1,308,009.40	1,257,589.68	1,257,589.68	12,575.90	1,245,013.78	1,245,013.78	0.00	0.00	0.00	0.00	50,419.72
2006	1,197,305.85	26,608.28	1,185,444.40	11,854.44	26,342.20	1,173,589.96	0.00	0.00	0.00	0.00	11,861.45
2005	1,094,495.74	6,010.25	1,093,024.51	10,930.25	5,950.15	1,082,094.26	0.00	0.00	0.00	0.00	1,471.23
2004	1,018,652.97	2,097.22	1,018,133.15	10,181.33	2,076.25	1,007,951.82	0.00	0.00	0.00	0.00	519.82
2003	959,353.43	552.40	958,701.41	9,587.01	546.88	949,114.40	0.00	0.00	0.00	0.00	652.02
2002	923,768.94	359.95	922,968.13	9,229.68	356.35	913,738.45	0.00	0.00	0.00	0.00	800.81
2001	912,704.01	236.94	912,471.69	9,124.72	234.57	903,346.97	0.00	0.00	0.00	0.00	232.32
2000	875,848.79	169.90	875,754.95	8,757.55	168.20	866,997.40	0.00	0.00	0.00	0.00	93.84
1999	825,456.27	114.11	825,456.27	8,254.56	112.97	817,201.71	0.00	0.00	0.00	0.00	0.00
1998	798,033.13	90.50	798,033.13	7,980.33	89.60	790,052.80	0.00	0.00	0.00	0.00	0.00
Total Farmington Operational	9,913,628.53	1,293,829.23	9,847,577.32	98,475.77	1,280,890.94	9,749,101.55	0.00	0.00	0.00	0.00	66,051.21

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	207,334.70	194,831.23	194,831.23	0.00	194,831.23	194,831.23	0.00	0.00	0.00	0.00	12,503.47
2006	205,101.23	7,507.75	201,421.35	0.00	13,562.44	221,280.81	0.00	0.00	0.00	0.00	3,679.88
2005	210,295.40	2,871.69	209,062.76	0.00	4,648.13	184,898.99	0.00	0.00	0.00	0.00	1,232.64
2004	211,731.28	835.77	211,536.28	0.00	743.21	110,083.12	0.00	0.00	0.00	0.00	195.00
2003	226,891.43	275.00	226,816.43	0.00	181.67	94,107.81	0.00	0.00	0.00	0.00	75.00
2002	186,092.97	0.00	185,937.97	0.00	49.00	93,888.52	0.00	0.00	0.00	0.00	155.00
2001	110,489.71	0.00	110,375.71	0.00	0.00	93,627.55	0.00	0.00	0.00	0.00	114.00
2000	94,401.54	0.00	94,292.54	0.00	0.00	93,210.27	0.00	0.00	0.00	0.00	109.00
1999	94,147.52	0.00	94,038.52	0.00	0.00	78,474.46	0.00	0.00	0.00	0.00	109.00
1998	93,627.55	0.00	93,627.55	0.00	0.00	76,574.38	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	1,640,113.33	206,321.44	1,621,940.34	0.00	214,015.68	1,240,977.14	0.00	0.00	0.00	0.00	18,172.99

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	47,481.00	44,358.86	44,358.86	0.00	50,566.05	50,566.05	0.00	0.00	0.00	0.00	3,122.14
2006	47,420.99	1,647.51	46,249.40	0.00	1,331.13	33,755.88	0.00	0.00	0.00	0.00	1,171.59
2005	46,831.15	322.03	46,141.09	0.00	444.53	33,744.32	0.00	0.00	0.00	0.00	690.06
2004	52,650.73	112.00	52,521.17	0.00	210.00	34,495.30	0.00	0.00	0.00	0.00	129.56
2003	34,350.37	34.10	34,350.37	0.00	55.19	33,949.15	0.00	0.00	0.00	0.00	0.00
2002	33,926.27	0.00	33,926.27	0.00	0.00	34,375.17	0.00	0.00	0.00	0.00	0.00
2001	34,525.30	0.00	34,525.30	0.00	0.00	34,401.08	0.00	0.00	0.00	0.00	0.00
2000	34,245.10	0.00	33,949.15	0.00	0.00	34,313.98	0.00	0.00	0.00	0.00	295.95
1999	34,375.17	0.00	34,375.17	0.00	0.00	34,104.62	0.00	0.00	0.00	0.00	0.00
1998	34,401.08	0.00	34,401.08	0.00	0.00	34,156.38	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	400,207.16	46,474.50	394,797.86	0.00	52,606.90	357,861.93	0.00	0.00	0.00	0.00	5,409.30

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	45,431.99	43,963.50	43,963.50	1,758.54	42,204.96	42,204.96	0.00	0.00	0.00	0.00	1,468.49
2006	45,263.89	2,084.16	44,534.53	1,781.38	2,000.79	42,753.15	0.00	0.00	0.00	0.00	729.36
2005	45,315.82	846.96	45,085.44	1,803.42	813.08	43,282.02	0.00	0.00	0.00	0.00	230.38
2004	45,294.62	565.31	45,265.90	1,810.64	542.70	43,455.26	0.00	0.00	0.00	0.00	28.72
2003	28,368.28	16.32	28,368.28	1,134.73	15.67	27,233.55	0.00	0.00	0.00	0.00	0.00
2002	30,514.30	0.00	30,514.30	1,220.57	0.00	29,293.73	0.00	0.00	0.00	0.00	0.00
2001	31,454.03	0.00	31,454.03	1,258.16	0.00	30,195.87	0.00	0.00	0.00	0.00	0.00
2000	31,473.85	0.00	31,473.85	1,258.95	0.00	30,214.90	0.00	0.00	0.00	0.00	0.00
1999	31,465.31	0.00	31,465.31	1,258.61	0.00	30,206.70	0.00	0.00	0.00	0.00	0.00
1998	31,416.31	0.00	31,416.31	1,256.65	0.00	30,159.66	0.00	0.00	0.00	0.00	0.00
Total Hammond Irr. District	365,998.40	47,476.25	363,541.45	14,541.66	45,577.20	348,999.79	0.00	0.00	0.00	0.00	2,456.95

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	1,565.60	1,559.82	1,559.82	62.39	1,497.43	1,502.08	0.00	0.00	0.00	0.00	5.78
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2005	1,565.37	0.00	1,565.37	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2003	1,630.59	0.00	1,630.59	65.22	0.00	1,662.66	0.00	0.00	0.00	0.00	0.00
2002	1,630.59	0.00	1,630.59	65.22	0.00	1,565.36	0.00	0.00	0.00	0.00	0.00
2001	1,630.59	0.00	1,630.59	65.22	0.00	1,626.81	0.00	0.00	0.00	0.00	0.00
2000	1,731.94	0.00	1,731.94	69.28	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
1999	1,630.58	0.00	1,630.58	65.22	0.00	1,565.34	0.00	0.00	0.00	0.00	0.00
1998	1,694.59	0.00	1,694.59	67.78	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	16,210.59	1,559.82	16,204.81	648.19	1,497.43	15,749.06	0.00	0.00	0.00	0.00	5.78

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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											
2007	23,427.01	21,469.78	21,469.78	858.79	20,610.99	20,610.99	0.00	0.00	0.00	0.00	1,957.23
2006	21,231.83	957.94	20,564.41	822.58	919.62	19,741.83	0.00	0.00	0.00	0.00	667.42
2005	19,801.19	196.67	19,659.72	786.39	188.80	18,873.33	0.00	0.00	0.00	0.00	141.47
2004	17,506.43	60.88	17,435.34	697.41	58.44	16,737.93	0.00	0.00	0.00	0.00	71.09
2003	17,412.44	14.70	17,362.36	694.49	14.11	16,667.87	0.00	0.00	0.00	0.00	50.08
2002	15,459.72	0.00	15,459.72	618.39	0.00	14,841.33	0.00	0.00	0.00	0.00	0.00
2001	14,559.66	4.08	14,559.66	582.39	0.00	13,977.27	0.00	0.00	0.00	0.00	0.00
2000	14,382.63	0.16	14,382.63	575.31	0.00	13,807.32	0.00	0.00	0.00	0.00	0.00
1999	10,963.23	0.00	10,963.23	438.53	0.00	10,524.70	0.00	0.00	0.00	0.00	0.00
1998	10,640.06	0.00	10,640.06	425.60	0.00	10,214.46	0.00	0.00	0.00	0.00	0.00
Total La Plata Irr. District	165,384.20	22,704.21	162,496.91	6,499.88	21,791.97	155,997.03	0.00	0.00	0.00	0.00	2,887.29



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008

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	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico											
2007	2,899,758.67	2,811,813.54	2,811,813.54	28,118.14	2,783,695.40	2,783,695.40	0.00	0.00	0.00	0.00	87,945.13
2006	2,817,325.31	53,446.21	2,793,310.63	27,933.11	52,911.75	2,765,377.52	0.00	0.00	0.00	0.00	24,014.68
2005	2,558,593.17	14,302.20	2,553,472.80	25,534.73	14,159.18	2,527,938.07	0.00	0.00	0.00	0.00	5,120.37
2004	2,046,678.54	4,660.13	2,045,211.16	20,452.11	4,613.53	2,024,759.05	0.00	0.00	0.00	0.00	1,467.38
2003	2,884,238.95	2,820.24	2,882,723.51	28,827.24	2,792.04	2,853,896.27	0.00	0.00	0.00	0.00	1,515.44
2002	2,122,097.53	1,027.71	2,121,191.75	21,211.92	1,017.43	2,099,979.83	0.00	0.00	0.00	0.00	905.78
2001	3,211,112.48	1,050.18	3,210,599.54	32,106.00	1,039.68	3,178,493.54	0.00	0.00	0.00	0.00	512.94
2000	2,746,832.73	733.95	2,746,558.12	27,465.58	726.61	2,719,092.54	0.00	0.00	0.00	0.00	274.61
1999	2,537,684.51	597.07	2,537,604.19	25,376.04	591.10	2,512,228.15	0.00	0.00	0.00	0.00	80.32
1998	2,422,760.70	403.62	2,422,734.34	24,227.34	399.58	2,398,507.00	0.00	0.00	0.00	0.00	26.36
Total State of N. M.	26,247,082.59	2,890,854.85	26,125,219.58	261,252.20	2,861,946.30	25,863,967.38	0.00	0.00	0.00	0.00	121,863.01
NMI Livestock Board											
2007	17,245.64	15,891.10	15,891.10	158.91	15,732.19	15,732.19	0.00	0.00	0.00	0.00	1,354.54
2006	18,699.91	410.01	17,861.74	178.62	405.91	17,683.12	0.00	0.00	0.00	0.00	838.17
2005	16,870.10	241.94	16,652.16	166.52	239.52	16,485.64	0.00	0.00	0.00	0.00	217.94
2004	15,613.12	116.55	15,416.61	154.17	115.38	15,262.44	0.00	0.00	0.00	0.00	196.51
2003	14,621.52	89.41	14,599.14	145.99	88.52	14,453.15	0.00	0.00	0.00	0.00	22.38
2002	13,702.17	0.00	13,702.17	137.02	0.00	13,565.15	0.00	0.00	0.00	0.00	0.00
2001	12,587.27	0.00	12,587.27	125.87	0.00	12,461.40	0.00	0.00	0.00	0.00	0.00
2000	13,531.86	0.00	13,531.86	135.32	0.00	13,396.54	0.00	0.00	0.00	0.00	0.00
1999	12,662.10	0.00	12,662.10	126.62	0.00	12,535.48	0.00	0.00	0.00	0.00	0.00
1998	9,524.95	0.00	9,524.95	95.25	0.00	9,429.70	0.00	0.00	0.00	0.00	0.00
Total NMI Livestock	145,058.64	16,749.01	142,429.10	1,424.29	16,581.52	141,004.81	0.00	0.00	0.00	0.00	2,629.54
State Of New Mexico Total											
2007	2,917,004.31	2,827,704.64	2,827,704.64	28,277.05	2,799,427.59	2,799,427.59	0.00	0.00	0.00	0.00	89,299.67
2006	2,836,025.22	53,856.22	2,811,172.37	28,111.72	53,317.66	2,783,060.65	0.00	0.00	0.00	0.00	24,852.85
2005	2,575,463.27	14,544.14	2,570,124.96	25,701.25	14,398.70	2,544,423.71	0.00	0.00	0.00	0.00	5,338.31
2004	2,062,291.66	4,776.68	2,060,627.77	20,606.28	4,728.91	2,040,021.49	0.00	0.00	0.00	0.00	1,663.89
2003	2,898,860.47	2,909.65	2,897,322.65	28,973.23	2,880.55	2,868,349.42	0.00	0.00	0.00	0.00	1,537.82
2002	2,135,799.70	1,027.71	2,134,893.92	21,348.94	1,017.43	2,113,544.98	0.00	0.00	0.00	0.00	905.78
2001	3,223,699.75	1,050.18	3,223,186.81	32,231.87	1,039.68	3,190,954.94	0.00	0.00	0.00	0.00	512.94
2000	2,760,364.59	733.95	2,760,089.98	27,600.90	726.61	2,732,489.08	0.00	0.00	0.00	0.00	274.61
1999	2,550,346.61	597.07	2,550,266.29	25,502.66	591.10	2,524,763.63	0.00	0.00	0.00	0.00	80.32
1998	2,432,285.65	403.62	2,432,259.29	24,322.59	399.58	2,407,936.70	0.00	0.00	0.00	0.00	26.36
Grand Total State	26,392,141.23	2,907,603.86	26,267,648.68	262,676.49	2,878,527.82	26,004,972.19	0.00	0.00	0.00	0.00	124,492.55

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

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	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County Operating											
2007	17,095,962.86	16,615,499.74	16,615,499.74	166,155.00	16,449,344.74	16,449,344.74	0.00	0.00	0.00	0.00	480,463.12
2006	16,034,137.11	281,585.53	15,909,183.06	159,091.83	278,769.67	15,750,091.23	0.00	0.00	0.00	0.00	124,954.05
2005	15,192,394.65	76,655.21	15,164,709.53	151,647.10	75,888.66	15,013,062.43	0.00	0.00	0.00	0.00	27,685.12
2004	14,665,585.20	31,178.32	14,665,958.59	146,559.59	30,866.54	14,509,399.00	0.00	0.00	0.00	0.00	9,626.61
2003	13,896,334.58	12,699.58	13,889,376.36	138,893.76	12,572.58	13,750,482.60	0.00	0.00	0.00	0.00	6,958.22
2002	14,056,213.33	6,057.44	14,050,245.32	140,502.45	5,996.87	13,909,742.87	0.00	0.00	0.00	0.00	5,968.01
2001	13,862,968.95	3,785.72	13,860,947.49	138,609.47	3,747.86	13,722,338.02	0.00	0.00	0.00	0.00	2,021.46
2000	12,785,953.49	2,737.75	12,784,838.69	127,848.39	2,710.37	12,656,990.30	0.00	0.00	0.00	0.00	1,114.80
1999	12,295,446.26	2,518.05	12,295,090.75	122,950.91	2,492.87	12,172,139.84	0.00	0.00	0.00	0.00	355.51
1998	12,222,838.37	1,850.35	12,222,714.37	122,227.14	1,831.85	12,100,487.23	0.00	0.00	0.00	0.00	124.00
Total	142,107,834.80	17,034,567.69	141,448,563.90	1,414,485.64	16,864,222.01	140,034,078.26	0.00	0.00	0.00	0.00	659,270.90
Communications Authority											
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	899,593.05	239.71	899,505.90	8,995.06	237.31	890,510.84	0.00	0.00	0.00	0.00	87.15
1999	847,611.95	201.44	847,586.40	8,475.86	199.43	839,110.54	0.00	0.00	0.00	0.00	25.55
1998	833,916.29	140.45	833,908.38	8,339.08	139.05	825,569.30	0.00	0.00	0.00	0.00	7.91
Total	754,302.05	581.60	2,581,000.68	25,810.01	575.78	2,555,190.67	0.00	0.00	0.00	0.00	120.61
Water Reserve Fund											
2007	1,188,044.97	1,151,028.90	1,151,028.90	11,510.29	1,139,518.61	1,139,518.61	0.00	0.00	0.00	0.00	37,016.07
2006	1,090,326.60	20,700.62	1,081,366.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,959.67
2005	1,036,807.62	5,795.29	1,034,633.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,174.53
2004	995,508.89	2,266.66	994,759.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	749.86
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	4,310,688.08	1,179,791.47	4,261,787.95	11,510.29	1,139,518.61	1,139,518.61	0.00	0.00	0.00	0.00	48,900.13

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2008

Agency	Current Property Tax Levied		Collected In		Collected To Date		Less 1% Admin. Fee		Distributed In		Distributed To Date		Current Amount Un-collectible		To Date Amount Un-collectible		Undistributed at Year End		Over/Under Distributed at Year End		County Receivable at Year End		
Total San Juan County By Year																							
2007	18,284,007.83	17,766,528.64	17,766,528.64	17,766,528.64	177,665.29	17,588,863.35	17,588,863.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517,479.19	
2006	17,124,463.71	302,286.15	16,990,549.99	16,990,549.99	159,091.83	278,769.67	15,750,091.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,913.72	
2005	16,229,202.27	82,450.50	16,199,342.62	16,199,342.62	151,647.10	75,888.66	15,013,062.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,859.65	
2004	15,661,094.09	33,444.98	15,650,717.62	15,650,717.62	146,559.59	30,866.54	14,509,399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,376.47	
2003	13,896,334.58	12,699.58	13,889,376.36	13,889,376.36	138,893.76	12,572.58	13,750,482.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,958.22	
2002	14,056,213.33	6,057.44	14,050,245.32	14,050,245.32	140,502.45	5,996.87	13,909,742.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,968.01	
2001	13,862,968.95	3,785.72	13,860,947.49	13,860,947.49	138,609.47	3,747.86	13,722,338.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,021.46	
2000	13,685,546.54	2,977.46	13,684,344.59	13,684,344.59	136,843.45	2,947.69	13,547,501.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201.95	
1999	13,143,058.21	2,719.49	13,142,677.15	13,142,677.15	131,426.77	2,692.30	13,011,250.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.06	
1998	13,056,754.66	1,990.80	13,056,622.75	13,056,622.75	130,566.23	1,970.89	12,926,056.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.91	
Grand Total County	148,999,644.17	18,214,940.76	148,291,352.53	148,291,352.53	1,461,805.93	18,004,316.41	143,728,787.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	708,291.64	

Grand Total All Agencies 462,213,704.69 55,316,196.20 459,947,591.10 4,564,468.23 54,691,421.81 448,251,096.53 2,266,113.59

Taxes reported in the general fund (659,391.51)  
 Taxes reported in the special revenue funds (water reserve fund) (48,900.13)

Receivables Agency Funds 1,557,821.95

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2007-2008**

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 FY2008	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 Oct07-Oct08 \$148,210.46	Pro-rated Pre- premium	148,210	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 FY07-08 2,043,496	All	2,043,496	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 FY07-08 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 FY07-08 460,890	½ of Operating Exp.	230,445	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2007-2008**

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 FY2008	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Farmington	City of Farmington	Construction, operation and maintenance of a septage waste disposal acceptance station	02/08/95	200,000 plus City of FMN Portion	200,000	None	Both Parties	City of Farmington	Both Parties
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	Unknown	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	06/26/96	Varies FY07-08 3,326,384	100% Operating Exp.	3,326,384 Mipsis Amt: 159,630 GRT in place	All Parties	San Juan County	All Parties
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety San Juan Community College	Criminal Justice Training Authority	Creates the San Juan Criminal Justice Training Authority	08/21/96	75,000 plus Cost of San Juan College	44% of Operating Exp.	35,150 - 33,000 for Operating plus 2,150 for insurance	All Parties	San Juan College	All Parties
City of Aztec City of Farmington City of Bloomfield SJC Crime Stoppers City of Farmington	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	01/02/97	Unknown	\$8,050 per Year	31,308 + 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 FY07-08 2,477,471	100% Operating Exp.	2,097,438 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 Operating Exp.	Have not been invoiced by the COF for FY08	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	12,937	All Parties	All Parties	All Parties
City of Bloomfield	San Juan County	Building inspection within the Municipality of Bloomfield	04/27/00	Unknown	Unknown	Cost of Bldg Inspector's Time for Bloomfield minus fees rec'd	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2007-2008**

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 in FY2008	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
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
City of Aztec	City of Aztec	Operation of animal shelter	05/15/02	Unknown	Pro-rated Costs	90,038	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	3,326	All Parties	City of Farmington	All Parties
New Mexico Secretary of State	Both Parties	Implementation of Voter Registration and Election Management System (VREMS)	05/27/05	Unknown State paid 36,540 in June 2005	Elect. System & Software yearly soft-ware maintenance costs	11,510	Both Parties	Secretary of State	Both Parties
<b>INTERGOVERNMENTAL AGREEMENTS</b>									
City of Farmington	San Juan County	Provides for the operation of the County jail	N/A	FY07-08 11,461,562	100% of Operating Cost	11,461,562 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	N/A	FY07-08 11,461,562	100% of Operating Cost	11,461,562 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.	N/A	FY07-08 11,461,562	100% of Operating Cost	11,461,562 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	N/A	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 2007-2008**

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 FY2008	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	N/A	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 - \$61,751 Sal/Ben, \$4,124 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	156,844	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

SAN JUAN COUNTY, NEW MEXICO  
 FINANCIAL DATA SCHEDULE  
 June 30, 2008

PHA: NM066 FYED: 06/30/2008

Line Item No.	Account Description	Total
111	Cash - Unrestricted	
115	Cash - Restricted for Payment of Current Liabilities	269,714
113	Cash - Other Restricted	-
114	Cash - Tenant Security Deposit	-
100	Total Cash	269,714
121	Accounts Receivable - PHA Projects	-
122	Accounts Receivable - HUD Other Projects	
124	Accounts Receivable - Other Government	-
125	Accounts Receivable - Miscellaneous	
126	Accounts Receivable - Tenants - Dwelling Rents	-
126.1	Allowance for Doubtful Accounts - Dwelling Rents	-
126.2	Allowance for Doubtful Accounts - Other	-
128	Fraud Recovery	1,641
128.1	Allowance for Doubtful Accounts - Fraud	(1,641)
127	Notes, Loans & Mortgages Receivable - Current	-
120	Total Receivables, net of allowances for doubtful accounts	-
142	Prepaid Expenses and Other Assets	-
144	Interprogram Due From	-
145	Assets Held-for-Sale	-
150	Total Current Assets	269,714
161	Land	-
162	Buildings	-
163	Furniture, Equipment & Machinery - Dwellings	-
164	Furniture, Equipment & Machinery - Administration	47,471
165	Leasehold Improvements	-
166	Accumulated Depreciation	(41,595)
167	Construction In Progress	-
160	Total Fixed Assets, Net of Accumulated Depreciation	5,876
180	Total Non-Current Assets	5,876
190	Total Assets	275,590
311	Bank Overdraft	\$ -
312	Accounts Payable	615
321	Accrued Wage/Payroll Taxes Payable	5,567
322	Accrued Compensated Absences - Current Portion	1,392
331	Accounts Payable - HUD PHA Programs	-
332	Accounts Payable - PHA Projects	-
333	Accounts Payable - Other Government	-
341	Tenant Security Deposits	-
342	Deferred Revenues	
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue Bonds	-
345	Other Current Liabilities	-
347	Interprogram Due to	-
310	Total Current Liabilities	7,574
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue Bonds	-
354	Accrued Compensated Absences - Non Current	4,550
350	Total Noncurrent Liabilities	4,550
300	Total Liabilities	12,124
502	Project Notes (HUD)	-
504	Net HUD PHA Contributions	
507	Other Contributions	-
508	Total Contributed Capital	-
508.1	Invested in Capital Assets, Net of Related Debt	5,876
511	Total Reserved Fund Balance	
512	Undesignated Fund Balance/Retained Earnings	-
512.1	Unrestricted Net Assets	257,590
513	Total Equity/Net Assets	263,466
600	Total Liabilities and Equity/Net Assets	275,590



SAN JUAN COUNTY, NEW MEXICO  
 FINANCIAL DATA SCHEDULE (CONTINUED)  
 June 30, 2008

PHA: NM038 FYED: 06/30/2008

Line Item No.	Account Description	Total
703	Net Tenant Rental Revenue	-
704	Tenant Revenue - Other	-
705	Total Tenant Revenue	-
706	HUD PHA Operating Grants	972,521
706.1	Capital Grants	-
708	Other Government Grants	-
711	Investment Income - Unrestricted	-
713	Proceeds from Disposition of Assets Held-for-Sale	-
713.1	Cost of Sale of Assets	-
714	Fraud Recovery	2,506
715	Other Revenue	1,106
700	Total Revenue	976,133
911	Administrative Salaries	82,229
912	Auditing Fees	6,500
913	Outside Management Fees	-
914	Compensated Absences	14,490
915	Employee Benefit Contributions - Administrative	28,033
916	Other Operating - Administrative	17,410
924	Tenant Services - Other	-
931	Water	-
932	Electricity	-
933	Gas	-
934	Fuel	-
938	Other Utilities Expense	-
941	Ordinary Maintenance and Operations - Labor	-
942	Ordinary Maintenance and Operations - Materials and Other	-
943	Ordinary Maintenance and Operations - Contract Costs	-
945	Employee Benefit Contributions - Ordinary Maintenance	-
961	Insurance Premiums	-
962	Other General Expenses	-
966	Bad Debt - Other	1,641
967	Interest Expense	-
969	Total Operating Expenses	150,303
970	Excess Operating Revenue over Operating Expenses	825,830
971	Extraordinary Maintenance	-
973	Housing Assistance Payments	893,543
974	Depreciation Expense	3,817
900	Total Expenses	1,047,663
1001	Operating Transfers In	-
1002	Operating Transfers Out	-
1003	Operating Transfers from/to Primary Government	-
1010	Total Other Financing Sources (Uses)	-
1000	Excess (Deficiency) of Operating Revenue Over (Under) Expenses	(71,530)

SAN JUAN COUNTY, NEW MEXICO  
 FINANCIAL DATA SCHEDULE (CONTINUED)  
 June 30, 2008

PHA: NM038 FYED: 06/30/2008

Line Item No.	Account Description	Total
1101	Capital Outlays Enterprise Fund	-
1102	Debt Principal Payments - Enterprise Funds	-
1103	Beginning Equity	334,996
1104	Prior Period Adjustments, Equity Transfers and Correction of Errors	
1113	Maximum Annual Contributions Commitment (Per ACC)	
1114	Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months	-
1115	Contingency Reserve, ACC Program Reserve	
1116	Total Annual Contributions Available	-
1120	Unit Months Available	3,504
1121	Number of Unit Months Leased	2,709
1117	Administrative Fee Equity	68,765
1118	Housing Assistance Payments Equity	194,701

Bisti Badlands



**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2008**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Justice		
Office of Emergency Management/ Grant #2003-MU-T3-0047-CIP-SJ	16.007	\$ 7,113
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2004-GE-T4-0005-ODP-SJ	97.004	210,991
Office of Emergency Management/ Grant #2005-GE-T5-0012-SJ-EX	97.073	63,298
Office of Emergency Management/ Grant #2005-GE-T5-0012-SJ-TNG	97.073	43,551
Office of Emergency Management/ Grant #2005-GE-T5-0012-SAN JUAN	97.073	176,467
Office of Emergency Management/ Grant #2006-GE-T6-0064-CCP-SAN JUAN	97.067	6,325
Office of Emergency Management/ Grant #2006-GE-T6-0064-SAN JUAN	97.067	213,660
Office of Emergency Management/ Grant #2007-GE-T7-0023-SAN JUAN CCP		<u>2,700</u>
<b>Total Homeland Security Cluster</b>		<b>724,105</b>
<u>Highway Safety Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
DWI Officer Project/ Grant#07-AL-03-086	20.600	89,249
Operation DWI/ Grant #08-AL-K8-086	20.601	4,739
Selective Traffic Enforcement Program(STEP)/ Grant #07-PT-63-086	20.605	<u>9,461</u>
<b>Total Highway Safety Cluster</b>		<b>103,449</b>
<u>Highway Planning &amp; Construction</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
Grant Agreement No. TCSP 06NM001 - L680--- Road 4990	20.205	190,248
Project Control No. L5035 --- Bridge Improvement-Bridge 8113 CR6675	20.205	366,465
Project Control No. L5076 --- Chaco Canyon CR 7950	20.205	<u>193,409</u>
<b>Total Highway Planning &amp; Construction Cluster</b>		<b>750,122</b>
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	<u>1,042,897</u>
<b>Total U. S. Department of Housing and Urban Development</b>		<b>1,042,897</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2008**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
DWI Officer Project/ Grant#08-AL-FTE164-086	20.608	180,806
Selective Traffic Enforcement Program(STEP)/ Grant #08-PT-K4-086	20.609	7,957
Selective Traffic Enforcement(100 Days & Nights of Summer)/ Grant #08-PT-DS	20.609	<u>21,114</u>
<b>Total U. S. Department of Transportation</b>		209,877
 <u>U. S. Department of Interior</u>		
Bureau of Land Management/ Grant #GDA060001 (Sheriff)	15.225	65,613
Taylor Grazing	15.206	<u>3,340</u>
<b>Total U. S. Department of Interior</b>		68,953
 <u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
EMPG Grant /Grant #2007-EM-E7-0035-SAN JUAN COUNTY EMPG	97.042	33,882
EMPG Grant /Grant #2008-EM-E8-0035-SAN JUAN COUNTY EMPG	97.042	<u>38,634</u>
<b>Total Federal Emergency Management Agency</b>		72,516
 <u>Department of Public Education</u>		
Thru the Federal Government		
Lunch Program	10.555	<u>96,116</u>
<b>Total Department of Public Education</b>		96,116
 <b>Total Expenditures of Federal Awards</b>		 <u><u>\$ 3,068,035</u></u>

**NOTE 1. BASIS OF PRESENTATION**

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

Four Corners Monument



**Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters Based  
on an Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission  
San Juan County

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 each major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2008, and have issued our report thereon dated November 3, 2008. We also have audited the financial statements of each of the County's nonmajor governmental, the fiduciary funds, and 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 component unit as of and for the year ended June 30, 2008, as listed in the table of contents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission

ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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*.

We noted another matter that is required to be reported under Government Auditing Standards paragraph 5.14 and 5.16, and Section 12-6-5 NMSA 1978, which is described in the accompanying schedule of findings and questioned costs as item 08-03.

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



Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission

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.

*Moss Adams LLP*

Albuquerque, New Mexico  
November 3, 2008

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**Report on Compliance  
With Requirements Applicable to Each Major  
Program and on Internal Control Over  
Compliance in Accordance With  
OMB Circular A-133**

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission  
San Juan County

Compliance

We have audited the compliance of San Juan County, New Mexico (County), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on County's compliance with those requirements.

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission  
San Juan County

In our opinion, the County, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 08-01 and 08-02.

#### 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 control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Hector H. Balderas, State Auditor and  
Commission Chairman and  
Members of the County Commission  
San Juan County

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

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

This report is intended 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.

*Moss Adams LLP*

Albuquerque, New Mexico  
November 3, 2008

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**SAN JUAN COUNTY, NEW MEXICO  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2008**

**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?   x   Yes \_\_\_\_\_ No

Identification of Major Program

CFDA Number	Name of Federal Program or Cluster
16.007, 97.004, 97.067, 97.073	Homeland Security Cluster
20.205	Highway Planning & Construction

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

Auditee qualified as low-risk auditee?   x   Yes \_\_\_\_\_ No

**B. FINANCIAL STATEMENT FINDINGS**

None

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2008**

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

**08-01 Homeland Security Cluster - Reporting**

**Program:** State Homeland Security Program Grant Cluster–Passed through State of NM  
**CFDA #:** 97.073, Office of Emergency Management  
**Grant #:** 2005-GE-T5-0012-SJ-TNG  
**Grant Period:** October 1, 2007 – September 30, 2008

**CONDITION**

As part of our testing of the Homeland Security Cluster, we noted that the 4<sup>th</sup> quarter narrative reports for the fiscal year ending June 30, 2008 were submitted, but did not include detail or information regarding the fourth quarter expenditures of \$2,016.

**QUESTIONED COSTS**

None

**CRITERIA**

Per the grant agreement 4<sup>th</sup> Quarter Narrative Reports are due July 15, 2008.

**CAUSE**

There was confusion as to which reports are required to be submitted and the narrative requirements were not included in the monthly grant reporting checklist.

**EFFECT**

The County is not in compliance with the reporting requirements for the Homeland Security Grant cluster. Future grant funds could be at risk.

**RECOMMENDATION**

The County should carefully analyze grant agreements and include both narrative and financial reports in the monthly grant reporting checklist.

**MANAGEMENT RESPONSE**

The narrative report was filed timely, however the narrative failed to include an explanation of the most current expenditures. Before submitting any grant reports, Emergency Management will now send them to Finance for a final review to ensure they are complete and accurate for submission.



**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2008**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**08-02 U.S. Department of Transportation - Reporting**

**Program:** U.S. Department of Transportation  
**CFDA #:** 20.205, Highway Planning and Construction  
**Grant #:** TCSP-06NM001-L680  
**Grant Period:** October 1, 2007 – September 30, 2008

**CONDITION**

During our testing of the Highway Planning and Construction Cluster, we noted that the annual narrative and final narrative reports were not submitted.

**QUESTIONED COSTS**

None

**CRITERIA**

Per the grant agreement the Annual Narrative Report is due 90 days after September 30, 2007 and the Final Narrative Report is due 90 days after the project completion date.

**CAUSE**

There was miscommunication between the program administrator and the State as to the date each report was due and this grant was not included in the monthly report checklist to ensure all reports are filed.

**EFFECT**

The County is not in compliance with the reporting requirements of the Highway Planning and Construction Cluster. Future grant funds could be at risk.

**RECOMMENDATION**

The County should strengthen the process for including all grants on the monthly grant report checklist and should review federal regulations and grant requirements directly rather than relying on advice from state officials.

**MANAGEMENT RESPONSE**

Public Works has a checklist system in place for the majority of their grants. Due to the different nature of this Federal grant it did not fit that format. Therefore, in the future a custom checklist based on the grant requirements will be used by Public Works to manage unusual grants. Finance will also begin monitoring Public Works' grant submission deadlines for compliance.

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2008**

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

**08-03 Property Tax Exemptions**

CONDITION

During our testing of Property Taxes, we noted an instance where the individual was granted two head of household exemptions. This resulted in an under billing of tax revenue. This only applies to instances including the property tax billing of mobile homes.

In certain cases, the Assessor's office may apply the head of household tax exemption to the mobile home, rather than the resident's land, in an effort to minimize payment for the taxpayer. In some cases overflow of the exemption will be applied to the land (if the assessed value of the mobile home is less than the head of household exemption, which is \$2,000). This remaining exemption is indicated in Realware (property tax software), at the County Assessor level. When received at the Treasurer's Office, the \$2,000 exemption was re-applied, therefore giving the taxpayer two head of household exemptions.

CRITERIA

Per 7-37-4 NMSA 1978, each head of household is allowed only one exemption for \$2,000.

CAUSE

As the situation in which there would be an overflow of the head of household exemption is quite rare, the error was not detected by the normal controls used in the Assessor's and Treasurer's process.

EFFECT

For a small number of residents, estimated to be less than 50, there was a small under assessment of taxes.

RECOMMENDATION

We recommend that the Treasurer and Assessor work together to develop a process to detect these small errors in the future.

MANAGEMENT RESPONSE

Once this occurrence was identified to the Assessor's Office immediate action was taken to correct the problem and determine a suitable solution for future override exemption values. While it would eliminate duplicating exemptions, eliminating the override option on exemptions would not allow some taxpayers of San Juan County to take full advantage of their allowable exemptions. Current procedures at this time are to reconcile all overridden exemption values, entered in the Assessor's records, with the values stated in Treasurer's records as it is applied and immediately prior to the Treasurer mailing out the tax bills.

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2008**

**STATUS OF PRIOR YEAR FINDINGS**

<b>Description</b>	<b>Status</b>
06-01 Reporting Compliance	Resolved

**SAN JUAN COUNTY, NEW MEXICO  
EXIT CONFERENCE  
Year Ended June 30, 2008**

An exit conference was held on October 30, 2008 and attended by the following:

San Juan County:

James Henderson, Commission Chairman Pro-tem  
Michelle Kennedy, Chief Deputy Treasurer  
Keith Johns, County Executive Officer  
Kim Carpenter, Deputy County Executive Officer  
Marcella Brashear, Finance Administrator  
Sue McGaha, Deputy Finance Administrator  
Brooke Quintana, Financial Accountant

Communications Authority:

Daryl Branson, Communications Authority Director

San Juan Water Commission:

Jim Durrett, Legal Representative

Moss Adams LLP:

Larry Carmony, Partner