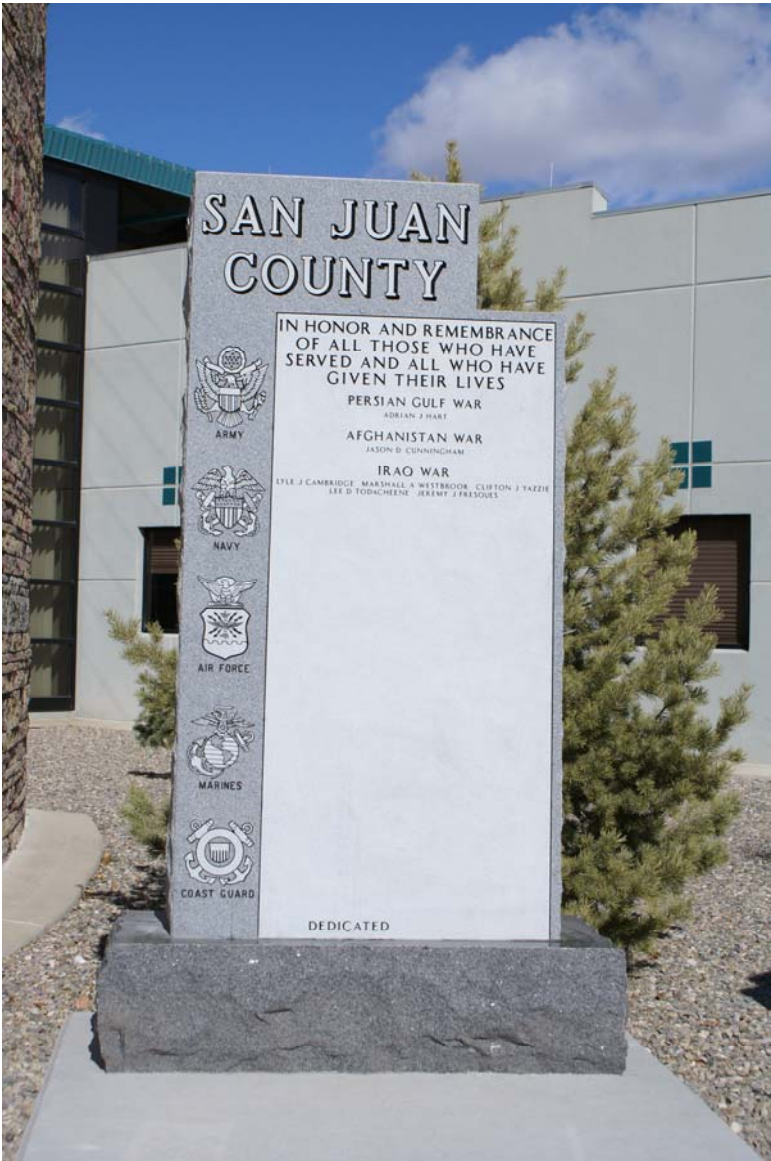


**SAN JUAN COUNTY
NEW MEXICO**

COMPREHENSIVE ANNUAL FINANCIAL REPORT



San Juan County Memorial

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2009**

**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2009**

*Prepared by:
San Juan County Finance Department*

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	1
GFOA Certificate of Achievement	8
Mission & Vision Statements	9
List of Principal Officials.....	10
Organizational Chart.....	11

FINANCIAL SECTION

Independent Auditors' Report.....	13
Management's Discussion and Analysis	17

BASIC FINANCIAL STATEMENTS

Statement of Net Assets	31
Statement of Activities.....	32
Balance Sheets – Governmental Funds.....	33
Reconciliation of the Balance Sheets - Governmental Funds to the Statement of Net Assets	34
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	35
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	36
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	37
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Intergovernmental Grants – Special Revenue Fund....	38
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	39
Notes to Financial Statements.....	40

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual – Gross Receipts Tax Revenue
Bond Series 2008 – Capital Projects Fund68

Schedule of Combining Balance Sheets - General Fund71

Schedule of Revenues, Expenditures
And Changes in Fund Balances - General Fund72

GENERAL SUB FUNDS

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

General Fund - General Sub Fund74

Appraisal Fund - General Sub Fund77

Road Fund - General Sub Fund78

County Indigent Fund - General Sub Fund.....79

Risk Management Fund – General Sub Fund80

Major Medical Fund – General Sub-Fund81

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheets - Nonmajor Governmental Funds86

Combining Statements of Revenues, Expenditures and
Changes in Fund Balances - Nonmajor Governmental Funds92

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

Corrections Fund - Special Revenue Fund97

Solid Waste - Special Revenue Fund.....98

Ambulance - Special Revenue Fund.....99

Emergency Medical Services - Special Revenue Fund100

Farm and Range - Special Revenue Fund.....101

Hospital Gross Receipts Tax - Special Revenue Fund102

Law Enforcement Protection - Special Revenue Fund103

National High School Finals Rodeo - Special Revenue Fund104

Recreation Fund - Special Revenue Fund.....105

Healthcare Fund - Special Revenue Fund.....106

Fire Excise Tax - Special Revenue Fund.....107

D.W.I. Facility - Special Revenue Fund108

County Clerk's Recording Fees - Special Revenue Fund109

Communications/EMS Gross Receipts Tax - Special Revenue Fund110

Volunteer Fire Districts - Special Revenue Fund111

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

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

Housing Authority - Special Revenue Fund	112
Water Reserve Fund - Special Revenue Fund	113
Gross Receipts Tax Reserve - Special Revenue Fund	114
Juvenile Services - Special Revenue Fund	115
C.D.B.G - Capital Projects Fund	116
Hospital Construction Project – Capital Projects Fund	117
Detention Center – Capital Projects Fund	118
Capital Replacement - Capital Projects Fund	119
Capital Replacement Reserve - Capital Projects Fund	120
Road Construction - Capital Projects Fund	121
Debt Service Fund.....	122

AGENCY FUNDS

Schedule of Changes in Assets and Liabilities All Agency Funds.....	124
--	-----

DISCRETELY PRESENTED COMPONENT UNITS

Communications Authority

Combining Balance Sheets – Communications Authority	127
Reconciliation of the Combining Balance Sheets – Communications Authority to the Statement of Net Assets	128
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Communications Authority	129
Reconciliation of the Combining Statements of Revenues, Expenditures, and Changes in Fund Balances – Communications Authority to the Statement of Activities	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Communications Authority - Special Revenue Fund	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Communications Authority Capital - Special Revenue Fund	132

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

San Juan Water Commission

Balance Sheet – San Juan Water Commission	133
Reconciliation of the Balance Sheet – San Juan Water Commission to the Statement of Net Assets	134
Statement of Revenues, Expenditures and Changes in Fund Balances – San Juan Water Commission	135
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – San Juan Water Commission to the Statement of Activities	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – San Juan Water Commission - Special Revenue Fund	137

STATISTICAL SECTION

Financial Trends

Net Assets by Component.....	140
Changes in Net Assets	142
Program Revenues by Function/Program	146
Governmental Activities Tax Revenues by Source (accrual)	149
Fund Balances of Governmental Funds & Component Units	150
Changes in Fund Balances of Governmental Funds	152
Changes in Fund Balances of Component Units	154
Governmental Activities Tax Revenues by Source (modified accrual).....	155

Revenue Capacity

Gross Receipts Tax Revenue by Industry	156
Direct & Overlapping Gross Receipt Tax Rates	158
Gross Receipts Tax Revenue Payers by Industry	160
Assessed Value & Estimated Actual Value of Taxable Property	162
Residential Property Tax Rates.....	164
Non-Residential Property Tax Rates	166
Principal Property Taxpayers.....	169
Property Tax Levies & Collections.....	170

Debt Capacity

Ratios of Outstanding Debt by Type	172
Direct & Overlapping Governmental Activities Debt	173
Legal Debt Margin Information.....	174
Pledged Revenue Coverage	176

SAN JUAN COUNTY, NEW MEXICO
TABLE OF CONTENTS

STATISTICAL SECTION (CONTINUED)

Demographic and Economic Information
Demographic & Economic Statistics177
Principal Employers.....178

Operating Information
County Government Employees by Function/Program.....181
Operating Indicators by Function/Program182
Capital Asset Statistics by Function/Program.....184

OTHER SUPPLEMENTARY INFORMATION

Bank Accounts186
Schedule of Pledged Collateral.....187
Tax Roll Reconciliation - Changes in Property Tax Receivable188
Property Tax Schedule.....189
Active Joint Powers Agreements212
Financial Data Schedule216
Schedule of Expenditures of Federal Awards.....222

SINGLE AUDIT REPORTS

Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance With
Governmental Auditing Standards.....225
Report on Compliance With
Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance With
OMB Circular A-133229
Schedule of Findings and Questioned Costs.....233
Exit Conference239

Jim Henderson
Chairman

Ervin Chavez
Chairman Pro Tem

Tony Atkinson
Member

Scott Eckstein
Member

GloJean Todacheene
Member



100 South Oliver Drive
Aztec, New Mexico 87410-2432
Phone: (505) 334-9481 Fax: (505) 334-3168
www.sjcounty.net

Keith A. Johns
County Executive Officer

November 11, 2009

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

New Mexico state law, Section 12-6-3, NMSA 1978, mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by November 15th each year for the fiscal year ending June 30th. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2009.

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, 2009, 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, 2009 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 2008 population according to the U.S. Census Bureau of 122,500. The population has grown 7.64% 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, 2009 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, 370 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI facility, building permits, addressing, subdivisions, and Section 8 housing program.

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

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

Factors Affecting Financial Condition

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. The gross receipts tax revenue increased by 8.69% from FY06 to FY07, increased 8.21% from FY07 to FY08 and also increased by 3.75% from FY08 to FY09. San Juan County continues to experience growth, evidenced through new national chains coming to the area, including an Ashley Home Furniture Store, which opened in the fall of 2008 and a Marriott Townplace Suites, scheduled to open in January 2010. However, San Juan County's gross receipts tax revenue began to feel the effects of the national economic downturn late in the third quarter of FY09. The gross receipts tax revenue slightly exceeded the budgeted 3% increase coming in 3.75% higher than the prior year.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 6.6% as of June, 2009. The unemployment rate increased

slightly from 3.1% in June, 2007 to 3.7% in June, 2008, and increased significantly in June, 2009. The New Mexico Labor Market Report reported that “Over the year, the Farmington MSA has decreased by 800 jobs, since the negative growth trend began in February, 2009.” However, San Juan County’s unemployment rate is below the State of New Mexico rate of 6.8% and far below the national unemployment rate of 9.5% as of June 30, 2009.

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

San Juan County’s oil & gas revenue has been affected by the lower prices as well as a slowdown in production. However, the oil and gas revenue came in \$2 million higher than budgeted. This excess was transferred to the Capital Replacement Reserve Fund to pay for one time expenditures.

Sithe Global Power has approached the County to negotiate the issuance of \$2.5 billion in industrial revenue bonds for the Desert Rock Energy Project. The project consists of building a 1,500 megawatt coal fired electric generating plant on Navajo Nation land in San Juan County. The project would employ an estimated 1,625 workers during the construction phase and provide full time employment for approximately 200 workers at the power plant for operations and maintenance. On August 15, 2007 the County Commission approved an Inducement Resolution in which the County agreed to facilitate the issuance of the industrial revenue bonds. The resolution requires finality of all administrative procedures including the issuance of all environmental permits. The County’s commitment through the resolution was originally set to expire on June 30, 2008. The County Commission approved an amended resolution to extend the commitment to break ground until December 31, 2009. In FY09, the EPA revoked the building permit for the Desert Rock Energy Project; the project is on hold until an application can be resubmitted and approved. An amended resolution will most likely be necessary for FY10 in order for the project to continue. This will be determined by the Commission at a later date.

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

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 Health Building. The new Public Health Building is a 10,600 square foot facility located in Farmington. The new facility will house administrative offices, exam rooms, interview rooms, WIC offices, and nurses' offices, to service the citizens of San Juan County. The land for the Public Health Building was donated by the City of Farmington. The County also purchased land adjacent to the County Administrative Complex on Oliver Drive in Aztec to be used for future growth and development. The SunRay facility expansion project was completed. In accordance with the lease agreement the expansion was paid for by the Lessee of SunRay Park and Casino which is owned by the County. The County accounted for the expansion project as a donation and an increase in building fixed assets. The construction work continues on the renovation of the 1st-5th floors of the original portion of the San Juan Regional Hospital. Estimated costs for the Hospital addition is \$14 million to be funded by 1/8 percent local Hospital Gross Receipts Tax. 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 1/4 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. The construction project continues for the District Court addition and the Sheriff's Crime Investigative Facility using bond proceeds from the GRT Revenue Bonds, Series 2008.

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

In FY09, San Juan County also began contributing to an Extraordinary Mandatory Redemption Fund for the GRT Series 2004 Hospital Bonds. Beginning November, 2008, after the monthly debt service transfers and regular principal and interest payments were made, excess revenues from the Hospital Gross Receipts Tax were wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds were used to pay down the principal of the GRT Series

2004 on a monthly basis in accordance with the bond ordinance. In FY09, an additional \$1,160,000 in principal was redeemed through the Mandatory Redemption Fund.

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

The Growth Management Plan identified a number of land use issues and made recommendations for the future growth in the County. As part of the land use plan, the County began conducting meetings with the public in FY09 to determine how the County should manage future development of the unincorporated areas, while protecting residents' quality of life and economic opportunities. These meetings will continue throughout FY10 in all areas of San Juan County as Round 2 of the Plan. A citizen survey was also completed in FY09 as an opportunity for citizens to voice their opinions and concerns for the future of San Juan County. Results of the survey and Round 1 of the meetings can be viewed at www.sanjuanplanning.com.

Cash Management Policies: The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund's budgeted expenditures and a 1/12th (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund's) cash reserve at June 30, 2009 was \$19,074,717 or 57.73% 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, 2009 was \$955,126 or 9.59% of the Road Fund's final expenditure budget, also exceeding the 1/12th reserve requirement. The County's overall General Fund unreserved, undesignated fund balance of \$13,116,151 at the end of the fiscal year is 22.54% 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 \$2.0 million over the original budgeted amount of \$10.1 million. The additional revenue was considered one-time revenue and was transferred to the Capital Replacement Reserve fund to be used for one time expenditures. 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, 2008. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized

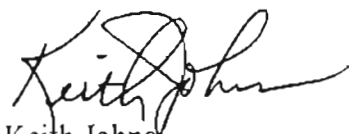
comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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.

In June, 2009, the National Association of Counties (NACo) awarded San Juan County two nationally recognized Achievement Awards for Transfer Analysis: Issuance of Bonds with no Tax Increase and Rural Crime Initiative. 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 Transfer Analysis was implemented by the Finance Department to increase General Fund revenues to enable the County to issue new bonds without increasing taxes. Departments funded by the General Fund analyzed the time and duties spent on performing tasks for other departments funded by special revenues. This amount was calculated and transferred to the General Fund, bringing in over \$1.0 million annually. The County issued \$17,450,000 in new bonds for a new Sheriff's facility and District Court Addition, with the Transfer Analysis covering the annual debt service requirements. The Rural Crime Initiative was established in 2005 as a partnership between the Sheriff's Office, Bureau of Land Management (BLM), and the oil and gas industry of San Juan County (the Unit). This Unit strives to reduce crime in San Juan County through investigative collaboration, information and resource sharing. It is staffed by Sheriff Officers and BLM individuals. The oil and gas production companies and contractors give assistance by providing valuable tips and funding. The Unit investigates theft and vandalism committed against the energy industry's vast infrastructure. Other rural interests, such as ranching, recreation, and antiquities, are also investigated by the Unit. The County has received a total of nine 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
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

San Juan County
New Mexico

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

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



A stylized, handwritten signature in black ink, appearing to be "J. Emer".

President

A handwritten signature in black ink, reading "Jeffrey R. Emer".

Executive Director

SAN JUAN COUNTY



MISSION STATEMENT:

Building a Stronger Community...

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

VISION STATEMENT:

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

SAN JUAN COUNTY
LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2009

County Commission Elected Officials

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

Elected Officials

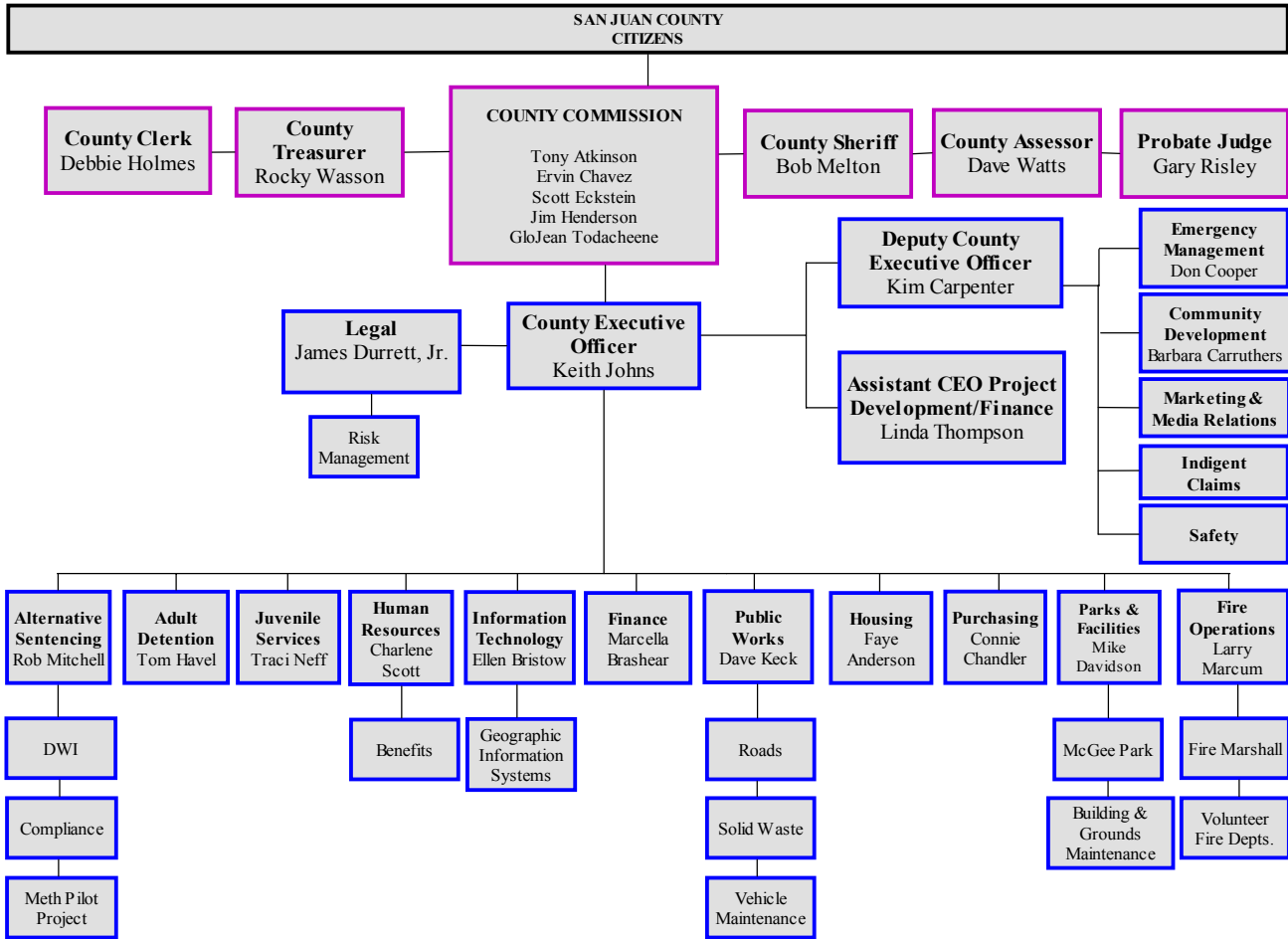
County Assessor	Dave Watts
County Clerk	Debbie Holmes
County Treasurer	Rocky Wasson
Probate Judge	Gary Risley
Sheriff	Bob Melton

County Executive Office

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

Department Administrators

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



County Road 350 Bridge (Aerial)



Independent Auditors' Report

505-878-7200

505-878-7282

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective budgetary information of the general and major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2009, 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, 2009, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2009, 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

www.mossadams.com

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

of each nonmajor governmental fund and discretely presented component unit of the County, as of June 30, 2009, 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 11, 2009 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

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

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

www.mossadams.com

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

of the basic financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Moss Adams LLP

Albuquerque, New Mexico
November 11, 2009

San Juan Regional Hospital Construction



**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

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, 2009. 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 \$226,844,234 (*net assets*). Of this amount \$23,420,938 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net assets increased by \$20,530,985 from the prior year.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$102,345,071, decreasing \$6,823,963 from the prior year. Approximately 73.37% of this total fund balance amount, \$75,082,707, is available for spending at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$13,116,151, or 23.56% of total general fund expenditures.

Overview of the Financial Statements

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

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 31 and 32 of this report.

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

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

San Juan County maintains 34 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, the Intergovernmental Grants fund, 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 33 and 35 of this report.

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

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

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

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

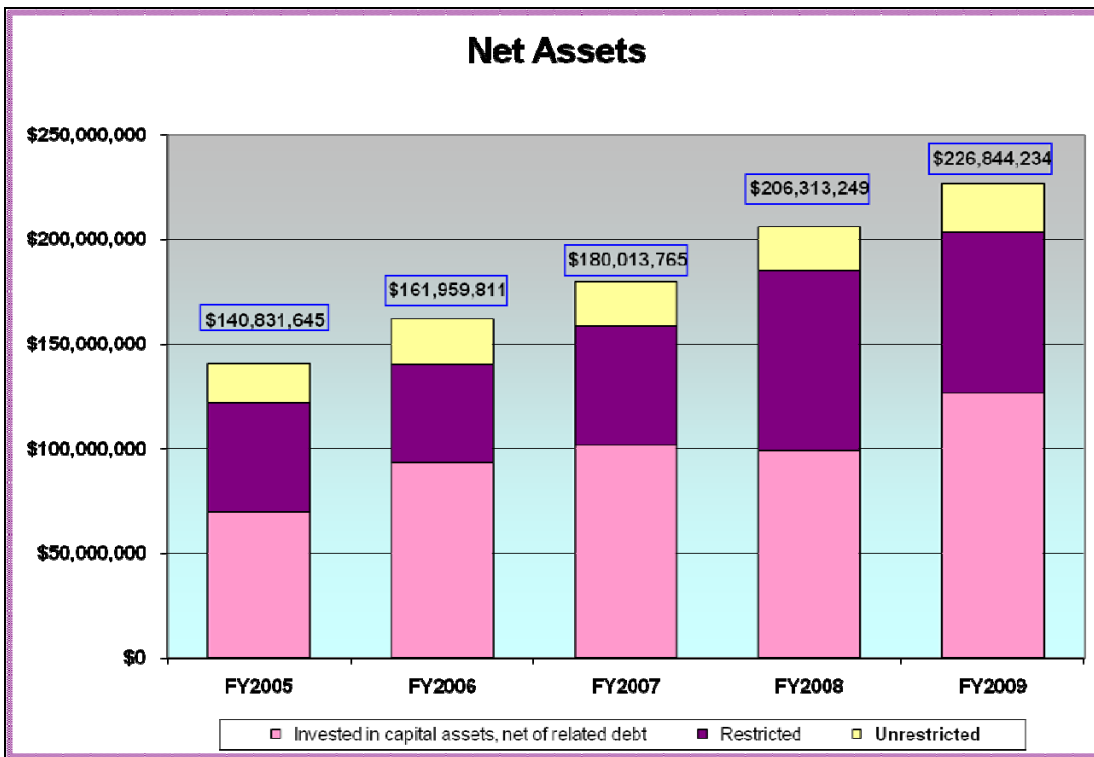
**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

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 40-68 of this report.

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of San Juan County, assets exceeded liabilities by \$226,844,234 at the close of the most current fiscal year. Below is a chart indicating the net asset growth over the last five fiscal years.



In FY09, fifty-six 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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

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 2009	FY 2008
Current and other assets	\$ 109,200,421	\$ 115,273,854
Capital assets	204,620,336	183,935,019
Total assets	<u>\$ 313,820,757</u>	<u>\$ 299,208,873</u>
Long-term liabilities outstanding	\$ 81,314,276	\$ 87,968,840
Other liabilities	5,662,247	4,926,784
Total liabilities	<u>\$ 86,976,523</u>	<u>\$ 92,895,624</u>
Net assets		
Invested in capital assets, net of related debt	\$ 126,888,528	\$ 99,404,659
Restricted	76,534,768	85,767,872
Unrestricted	23,420,938	21,140,718
Total net assets	<u>\$ 226,844,234</u>	<u>\$ 206,313,249</u>

An additional portion of San Juan County's net assets, \$76,534,768, represents resources that are subject to external restrictions on how they may be used (*restricted net assets*). The remaining balance of *unrestricted net assets*, \$23,420,938 may be used to meet the government's ongoing obligations to citizens and creditors.

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

Net assets increased by \$20,530,985 a 9.95% increase from the prior fiscal year.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2009.

San Juan County's Changes in Net Assets

	Governmental Activities	
	FY 2009	FY 2008
Revenues		
Program revenues		
Charges for services	\$ 13,700,514	\$ 12,160,374
Operating grants & Contributions	16,024,794	16,277,232
Capital grants & Contributions	10,634,591	8,635,839
General Revenues		
Property taxes	20,207,811	19,175,278
Gross Receipts taxes	40,928,066	42,060,583
Gas/Motor Veh. Taxes	1,685,025	1,800,586
Oil & Gas taxes	15,645,026	17,313,715
Payment in Lieu of taxes	2,748,488	1,219,606
Other taxes	1,228,917	899,605
Investment earnings	2,147,124	3,560,458
Other	765,595	662,477
Total revenues	<u>125,715,951</u>	<u>123,765,753</u>
<u>Expenses</u>		
General government	18,336,265	16,045,023
Public safety	45,027,490	44,186,566
Public works	7,816,257	7,747,021
Health and welfare	21,108,345	17,997,903
Culture and recreation	5,555,398	4,552,527
Environmental	3,876,585	3,710,884
Interest on long-term debt	3,464,626	3,226,345
Total expenses	<u>105,184,966</u>	<u>97,466,269</u>
Change in net assets	<u>20,530,985</u>	<u>26,299,484</u>
Net assets Beginning	<u>206,313,249</u>	<u>180,013,765</u>
Net assets Ending	<u>\$ 226,844,234</u>	<u>\$ 206,313,249</u>

Governmental activities increased San Juan County's net assets by \$20,530,985. Key elements of this increase are as follows:

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

- Property Tax Revenue increased by \$1 million (5.38%) as construction remained strong from tax year 2007 (FY08) to tax year 2008 (FY09). Net taxable values for residential property increased by 7.62% and non-residential property net taxable values increased by 4.17%. The implemented mil rate remained at 8.5 mils.
- Revenue from oil and gas taxes decreased by \$1.7 million from the prior year. However, San Juan County anticipated the decrease in oil and gas prices and budgeted conservatively for FY09. The oil and gas revenue did come in \$2.3 million greater than budgeted. The excess revenue was then transferred to the Capital Replacement Reserve Fund to be used for future one-time expenditures.
- Gross Receipts Tax revenue decreased by \$1.1 million from the prior year. The gross receipts tax revenue did begin to decrease late in the third quarter of FY09 due to the national economic recession. The County also recognized the need to budget gross receipts tax revenue conservatively at 3% over the prior year's actual receipts. The actual gross receipts tax did come in at 3.75% slightly exceeding the estimated 3% increase.
- Also in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full funding of the Payment in Lieu of Taxes (PILT) program from 2008 through 2012. This brought in an additional and unexpected \$1.5 million in PILT revenue.
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment to the County increased from 1.5% to 2%, increasing the franchise tax revenue by \$333,701.
- Increase in Capital Grants and Contributions includes \$1.4 million donation for the SunRay expansion project, a Culture and Recreation project, and it also includes \$1.7 million for project contributions from various oil and gas companies for the 10 Mile Bridge construction on County Road 4450, a Public Works project. The City of Farmington donated a parcel of land valued at \$116,959 for the Public Health building, a Public Safety project. The Tom Taylor family donated a parcel of land valued at \$130,536 for the new meth treatment building addition at the DWI Facility, a Health and Welfare project.

Due to San Juan County's diversified revenue sources through gross receipts taxes, property taxes, and oil and gas equipment and production taxes, revenues overall remained sufficient to operate the FY09 budget even through stressed economic times.

For the most part increases in expenses paralleled inflation and the increased demand for services. The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The FY09 wages included a 3% cost of living increase as well as 3% step evaluation increases. The FY09 expenditures also included an additional 15 new positions from the prior fiscal year. 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 841,000 from

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

the previous year. Expenses for health and welfare also increased by \$3.1 million from the previous year, due in part to the rising cost of medical claims affecting the Major Medical fund. A 5% increase in medical premiums was implemented in FY09 due to the rising medical costs. The indigent claims reimbursement level was also increased from 50% to 70% which also increased the health and welfare costs.

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 \$102,345,071 a decrease of \$6,823,963 in comparison with the prior fiscal year's fund balance. Approximately 73.37 percent of this total amount, or \$75,082,707 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 (\$5,546,086), 2) to liquidate contracts and purchase orders of the prior period (\$11,464,636), 3) state's requirement for subsequent year's expenditures (\$9,089,919), and 4) for inventories and pre-pays (\$1,161,723).

The main reason for the decreased fund balance was due to the planned spending of bond proceeds for both the District Court expansion project, the Sheriff's Crime Investigative Facility and the ongoing Hospital Renovation project.

The General Fund is the chief operating fund of San Juan County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$13,116,151, while total fund balance reached \$25,590,788. 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 23.55 percent of total General Fund expenditures, while total fund balance represents 45.95 percent of that same amount.

The fund balance of San Juan County's General Fund increased by \$2,437,088 or 10.53 percent during the current fiscal year. Oil and gas tax revenues came in \$2.3 million higher than anticipated and were transferred to the Capital Replacement Reserve fund as

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

one-time revenues to be used for one-time expenditures instead of ongoing operations. Gross receipts taxes came in at 3.75% over the prior year, slightly above the budgeted 3% increase. The federal government also fully funded the PILT revenue bringing in an additional \$1.5 million. The increase also reflects an increase in the franchise tax rate per the agreement with the City of Farmington from 1.5% to 2%. Property tax revenue also increased due to the increase in net assessed values.

Major funds. Other key governmental-type funds (major funds), other than the General Fund, include the Intergovernmental Grants and the GRT Revenue Bond Series 2008. 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. Funding for several large building projects were also accounted for in the Intergovernmental Grants fund for FY09. These include the DWI Expansion and Renovation Project, Bridge 567 construction on County Road 6100, and a building addition for the Communications Authority. The fund has a large receivable due to grant reimbursements that are owed to the County from expenditures that have already occurred. Fund assets increased by \$53,709 while fund balance increased by \$206,318 or 46.93 percent, due in part from a large transfer from the Capital Replacement Reserve fund for building construction and grant revenues received for building construction. The Gross Receipts Tax Revenue Bond Series 2008 fund is used to account for the capital projects funded by the GRT Revenue Bonds issued in 2008. The projects include the District Court addition project, the new Sheriff's Offices/D.A.'s Offices/Crime Investigative Facility, and the renovation of the old Sheriff's facility. The GRT Revenue Bond Series 2008 had a decreased fund balance of \$1,120,786 or 5.97 percent. Expenditures for capital outlay were incurred for FY09 with the start of the building projects mentioned above.

The **debt service fund** has a total fund balance of \$5,546,086, 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 \$2,319,702 higher than the original estimates and the expenditure budget was \$381,724 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The revenues from oil and gas came in higher by \$2.3 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

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

- County to transfer an extra \$2.0 million to the reserve fund to be used for one-time expenditures.
- The General Fund's refund revenue estimate was increased by \$259,702 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 by \$60,000 due to a new lease agreement entered into with Process Equipment and Service Company Inc (PESCO) beginning January, 2009. The lease is set to expire on the last day of December, 2018.
 - Expenditures increased for McGee Park by \$65,000 for necessary repairs for vehicles and equipment (\$30,000) and for operation of the Waste Water Treatment Facility from January through June, 2009 (\$35,000). The project was originally to be completed by mid-year.
 - The professional services line item under General Government was increased by \$100,000 for the necessary assessment of the electrical system at McGee Park and for consultant fees for the La Plata Properties acquisition.
 - A decrease of \$1,500 was budgeted in the General Fund for the discontinued bookmobile service in San Juan County through the NM State Library.
 - The General Fund increased expenditures by \$2,000 to cover the Enterprise License Agreement with ESRI. Various County departments covered all additional costs of the project agreement.
 - The Emergency Management Department transferred money from their capital line item in the Capital Replacement fund into non-capital equipment line affecting the General Fund by \$3,500.
 - The Metropolitan Planning Organization increased the annual amount provided in their joint powers agreement by an additional \$12,360, also directly affecting the General Fund.

However, during the year revenues exceeded budgetary estimates by approximately \$1.1 million and expenditures were less than budgetary estimates by approximately \$7.1 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 \$442,528 due to ongoing projects, utility fees under budget by \$156,288, \$327,233 contingency for litigation was not needed, \$51,954 law enforcement wages and benefits not spent due to understaffing, \$99,475 law enforcement reduction in travel and training, \$73,851 was decreased in law enforcement supplies, and \$70,235 was not needed for law enforcement professional services. A total of \$182,437 firefighter funds not spent are carried over to compensate volunteer firefighters for training and attending emergency calls, \$1,881,806 under spent due to road projects in process and \$179,991 in road fund wages and benefits were decreased as a result of understaffing, anticipated election costs were less by \$374,881, the county indigent claims were less than anticipated by \$449,056, the software project budgeted for county indigent was still in planning and indigent claims came in under budget.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

Capital Asset and Debt Administration

Capital assets. San Juan County's investment in capital assets for its governmental activities as of June 30, 2009 amounts to \$204,620,336 (net of accumulated depreciation) as compared to \$183,935,019 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 land adjacent to the County Administrative Complex on Oliver Drive for future growth. This property, known as the Jenkins Ranch, was acquired for \$718,484.
- Construction was completed on the County Public Health Building. The total construction costs were \$2,661,438. This includes the donated land from the City of Farmington for \$116,959.
- Construction was completed on the SunRay expansion project. The new building addition is valued at \$5,672,824. This project is considered a donation. The asset is booked to San Juan County, but there are no related expenditures; funded by the lessee, SunRay Park & Casino.
- Construction was started on the Kirtland Sewer System; construction-in-progress as of the close of the fiscal year was \$163,783.
- Construction was started on the Lee Acres Fire Department addition; construction-in-progress as of the close of the fiscal year was \$717,675.
- Construction continued on the renovation of the McGee Park Multi-purpose building; construction-in-progress as of the close of the fiscal year was \$1,109,302.
- Construction continued on Bridge 567 Road 6100; construction-in-progress as of the close of the fiscal year was \$1,424,587.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$432,232.
- Construction continued on Chaco Canyon Road; construction-in-progress as of the close of the fiscal year was \$305,775.
- Construction continued on the DWI Expansion project; construction-in-progress as of the close of the fiscal year was \$2,426,475.
- Construction continued on the Family Crisis Center Building; construction-in-progress as of the close of the fiscal year was \$177,868.
- Construction continued on the McGee Park Sewer Extension project/Lee Acres Water Line; construction-in-progress as of the close of the fiscal year was \$843,602.
- Construction continued on the 1st-5th floor renovation of San Juan Regional Medical Center; construction-in-progress as of the close of the fiscal year was \$12,422,879.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

- Construction continued on the Surveillance System project; construction-in-progress as of the close of the fiscal year was \$1,043,246.

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

	<u>Governmental Activities</u>	
	<u>FY2009</u>	<u>FY2008</u>
Land	\$ 5,812,373	\$ 4,608,079
Buildings and improvements	91,699,255	86,611,149
Machinery and equipment	17,916,212	17,119,694
Infrastructure	66,579,543	64,103,070
Construction in progress	22,612,953	11,493,027
Total	<u>\$ 204,620,336</u>	<u>\$ 183,935,019</u>

Additional information on San Juan County’s capital assets can be found on note 1 on page 45 and note 6 on page 52.

Long-term debt. At the end of the current fiscal year, San Juan County had total bonded debt outstanding of \$76,570,000. All of the County’s debt is secured by specified revenue sources (i.e., revenue bonds). Of this amount, \$65,040,000 is secured by gross receipts taxes, and \$11,530,000 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. These projects are still in progress as the County spends the bond proceeds.

Beginning in November, 2008, San Juan County is required to transfer excess revenues from the Hospital Gross Receipts Tax after monthly debt service transfers and principal and interest payments are made. Funds are wired to the Paying Agent and deposited into the Extraordinary Mandatory Redemption Fund. These excess funds are used to pay down the principal of the Series 2004 Hospital Bonds on a monthly basis in accordance with the bond ordinance. In FY09 \$1,160,000 in principal was redeemed through the Mandatory Redemption Fund.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

San Juan County’s Outstanding Debt
Revenue Bonds

	Governmental Activities	
	FY2009	FY2008
GRT Revenue Bonds:	\$ 65,040,000	\$ 71,200,000
Gasoline Tax / Motor Vehicle Fee Revenue Bonds:	11,530,000	12,125,000
Total Revenue Bonds	<u>\$ 76,570,000</u>	<u>\$ 83,325,000</u>

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

Debt limitations. New Mexico state statutes limit the amount a county may issue in general obligations bonds to 4% of the total assessed value of the property within the county. San Juan County’s total assessed value at the close of the current fiscal year was \$4,805,571,690. Thus, San Juan County’s legal debt limit is \$192,222,868. 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 54 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 6.6%. This is a significant increase compared to 3.7% at the end of the prior fiscal year, but it does stand lower than the State and nationwide rate. The State of New Mexico’s unemployment rate at the close of the current fiscal year was 6.8%, while the rate nationwide was 9.5%.
- San Juan County’s economy is driven by the extraction of natural resources, such as oil, gas and coal. The oil and gas industry has experienced a decline for FY09 due to falling prices on a nationwide scale.
- The implemented property tax mil rate continued at 8.5 mils with a ½ mil dedicated to fund water reserves. San Juan County’s property tax rate continues to be the second lowest in the state.
- The gross receipts tax rate as of July, 2009 remained at 6.1875%. The FY10 budget includes an estimated 8% decrease in the gross receipts tax revenue a conservative estimate since the actual growth from the prior year was 3.75%.
- Oil and gas revenues were also budgeted at an estimated 53% decrease from the prior year’s actual receipts.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

- The FY10 budget includes a hiring freeze of 18 full-time positions for a total savings of \$880,937, and five intern positions for a total savings of \$62,214.
- There was no cost of living increase for the FY10 budget, and the County will not participate in a vacation buyback in FY10.
- The FY10 budget includes a 10% health insurance premium increase for employees and the County due to rising health care costs.

All of these factors were considered in preparing San Juan County's operating budget for the 2010 fiscal year.

Requests for information

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

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET ASSETS
June 30, 2009

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
ASSETS			
Cash and investments	\$ 95,874,864	\$ 7,458,955	\$ 273,161
Receivables, net of allowance for uncollectables	11,353,376	7,788	166
Inventories	197,369	-	-
Prepaid expenses	964,354	49,497	18,424
Deferred charges	810,458	-	-
Capital assets, not depreciated	64,479,903	1,113,505	-
Capital assets, net of accumulated depreciation	140,140,433	1,105,566	30,408
Total assets	<u>313,820,757</u>	<u>9,735,311</u>	<u>322,159</u>
LIABILITIES			
Accounts payable	2,993,812	26,096	26,827
Accrued payroll	1,982,275	110,114	16,929
Accrued claims	466,645	-	-
Accrued interest	219,515	-	-
Long-term liabilities, due in one year	9,470,008	134,864	47,669
Long-term liabilities, due in more than one year	71,844,268	-	-
Total liabilities	<u>86,976,523</u>	<u>271,074</u>	<u>91,425</u>
Commitments and Contingencies			
NET ASSETS			
Invested in capital assets, net of related debt	126,888,528	2,219,071	30,408
Restricted for			
Debt service	5,326,571	-	-
Special projects	37,419,084	-	-
Capital outlay	33,789,113	-	-
Unrestricted	23,420,938	7,245,166	200,326
Total net assets	<u>\$ 226,844,234</u>	<u>\$ 9,464,237</u>	<u>\$ 230,734</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units	
					Governmental Activities	Communications Authority	San Juan Water Commission	
Primary government								
Governmental activities								
General government	\$ 18,336,265	1,668,349	-	-	(16,667,916)			
Public safety	45,027,490	1,399,139	8,035,348	3,635,318	(31,957,685)			
Public works	7,816,257	202,490	785,060	3,589,200	(3,239,507)			
Health and welfare	21,108,345	6,660,677	6,652,929	1,826,745	(5,967,994)			
Culture and recreation	5,555,398	3,689,775	-	1,583,328	(282,295)			
Environmental	3,876,585	80,084	551,457	-	(3,245,044)			
Interest on long-term debt	3,464,626	-	-	-	(3,464,626)			
Total governmental activities	105,184,966	13,700,514	16,024,794	10,634,591	(64,825,067)			
Component Units								
Communications Authority								
Public safety	2,973,377	-	4,838,777	3,016		1,868,416		
San Juan Water Commission								
Environmental	1,657,489	-	950,000	-			(707,489)	
Total component units	4,630,866	-	5,788,777	3,016		1,868,416	(707,489)	
General Revenues								
Property taxes				20,207,811	-	-	-	
Gross receipts taxes				40,928,066	-	-	-	
Gas/Motor Veh. Taxes				1,685,025	-	-	-	
Franchise taxes				1,210,037	-	-	-	
Oil & Gas taxes				15,645,026	-	-	-	
Cigarette taxes				18,880	-	-	-	
Payments in lieu of taxes				2,748,488	-	-	-	
Unrestricted investment earnings				2,147,124	189,052		16,475	
Miscellaneous revenues				765,595	6,063		4,183	
Total general revenues				85,356,052	195,115		20,658	
Change in net assets				20,530,985	2,063,531		(686,831)	
Net assets, beginning				206,313,249	7,400,706		917,565	
Net assets, ending				\$ 226,844,234	\$ 9,464,237		\$ 230,734	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2009

	General	Inter- Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
ASSETS					
Pooled cash and investments	\$ 23,944,658	-	18,782,882	53,147,324	95,874,864
Receivables					
Taxes	1,642,170	-	-	5,348,823	6,990,993
Intergovernmental	477,275	2,152,200	-	939,862	3,569,337
Interest	265,419	-	-	-	265,419
Other	407,829	-	-	119,798	527,627
Due from other funds	983,198	-	-	-	983,198
Inventories	197,369	-	-	-	197,369
Prepaid expenditures	915,661	-	-	48,693	964,354
Total assets	\$ 28,833,579	2,152,200	18,782,882	59,604,500	109,373,161
LIABILITIES					
Due to other funds	\$ -	983,198	-	-	983,198
Accounts payable	934,760	523,026	-	1,536,026	2,993,812
Accrued payroll	1,284,041	-	-	698,234	1,982,275
Accrued claims	466,645	-	-	-	466,645
Deferred revenue	557,345	-	-	44,815	602,160
Total liabilities	3,242,791	1,506,224	-	2,279,075	7,028,090
FUND BALANCES					
Reserved for					
Short-term assets	1,113,030	-	-	48,693	1,161,723
Debt service	-	-	-	5,546,086	5,546,086
Encumbrances	2,271,688	1,962,040	385,533	6,845,375	11,464,636
Subsequent years' expenditures	9,089,919	-	-	-	9,089,919
Unreserved, undesignated reported in					
General fund	13,116,151	-	-	-	13,116,151
Special revenue funds	-	(1,316,064)	-	33,209,817	31,893,753
Capital project funds	-	-	18,397,349	11,675,454	30,072,803
Total fund balances	25,590,788	645,976	18,782,882	57,325,425	102,345,071
Total liabilities and fund balances	\$ 28,833,579	2,152,200	18,782,882	59,604,500	109,373,161

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, 2009

	Governmental Activities
Total Fund Balance Governmental Funds	<u>\$ 102,345,071</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Receivables that are not available to pay for current period expenditures and, therefore are deferred in the funds.	602,160
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	204,620,336
Accrued Interest Payable	(219,515)
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 (\$81,314,276) and other deferred charges \$810,458. The net affect of long-term debt is broken down as follows:	
Net affect of bonds payable	(77,903,808)
Net affect of compensated absences	(3,410,468)
Subtotal	<u>(81,314,276)</u>
Other deferred charges (bond issuance costs)	<u>810,458</u>
	<u>(80,503,818)</u>
Net assets governmental activities	<u><u>\$ 226,844,234</u></u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2009

	General	Inter-Governmental Grants	GRT Revenue Bond Series 2008	Other Governmental Funds	Total
Revenues					
Taxes	\$ 36,474,219	-	-	43,185,832	79,660,051
Intergovernmental	9,203,072	6,622,395	-	10,234,540	26,060,007
Interest and investment income	532,476	-	164,213	1,450,435	2,147,124
Fees	11,336,189	-	-	2,364,325	13,700,514
Sale of assets	35,538	-	-	30	35,568
Miscellaneous	603,691	-	-	1,839,681	2,443,372
Total revenues	58,185,185	6,622,395	164,213	59,074,843	124,046,636
Expenditures					
Current					
General government	12,716,882	4,279,015	-	189,020	17,184,917
Public safety	14,056,814	-	107,407	29,442,172	43,606,393
Public works	6,215,067	-	-	-	6,215,067
Health and welfare	17,596,765	-	-	1,820,417	19,417,182
Culture and recreation	3,855,459	-	-	926,839	4,782,298
Environmental	-	-	-	3,876,585	3,876,585
Capital outlay	1,249,305	3,043,883	1,177,592	20,073,926	25,544,706
Bond issuance cost	-	-	-	-	-
Debt service	-	-	-	6,755,000	6,755,000
Interest expense	-	-	-	3,488,451	3,488,451
Total expenditures	55,690,292	7,322,898	1,284,999	66,572,410	130,870,599
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	2,494,893	(700,503)	(1,120,786)	(7,497,567)	(6,823,963)
Other Financing Sources (Uses)					
Bonds issued	-	-	-	-	-
Bonds discount	-	-	-	-	-
Transfers, in	13,716,610	945,958	-	15,104,473	29,767,041
Transfers, out	(13,774,415)	(39,137)	-	(15,953,489)	(29,767,041)
Payment - refunded bond escrow	-	-	-	-	-
Total other financing sources (uses)	(57,805)	906,821	-	(849,016)	-
Net changes in fund balances	2,437,088	206,318	(1,120,786)	(8,346,583)	(6,823,963)
Fund balances					
beginning of year	23,153,700	439,658	19,903,668	65,672,008	109,169,034
Fund balances end of year	\$ 25,590,788	645,976	18,782,882	57,325,425	102,345,071

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, 2009

	<u>Primary Government</u>
	<u>Governmental</u> <u>Activities</u>
Net changes in fund balances total governmental fund	\$ (6,823,963)
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 (\$30,076,081) exceed depreciation (\$9,103,945) and net loss on assets disposed of (\$286,819) in the current period. (The capital outlays include \$3,347,866 in donated assets.)	20,685,317
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 (\$602,160) exceeds deferred revenue from beginning of the year (\$567,366).	34,794
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	6,755,000
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	(23,534)
Change in compensated absences	(215,738)
Change in claims and judgements	71,750
Subtotal	<u>6,654,564</u>
Bond issuance costs	-
Change in accrued interest	27,947
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	<u>(21,368)</u>
	<u>6,634,837</u>
Change in net assets governmental activities	\$ <u>20,530,985</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 34,152,643	36,152,643	36,602,945	450,302
Intergovernmental	9,370,523	9,090,130	9,169,712	79,582
Investment earnings	907,000	907,000	648,784	(258,216)
Fees	9,781,361	10,306,013	10,811,441	505,428
Sale of Assets	100,000	100,000	39,531	(60,469)
Miscellaneous	213,000	709,644	1,045,233	335,589
Total revenues	54,524,527	57,265,430	58,317,646	1,052,216
Prior year cash appropriated	7,906,033			
Total budgeted revenues	62,430,560			
Expenditures				
General Government				
County Commission	291,980	291,980	248,642	43,338
Administration	1,237,981	1,202,341	1,071,182	131,159
General Government	2,501,763	2,601,763	1,705,528	896,235
Information Technology	1,111,441	1,111,441	970,305	141,136
Geographic Information Systems	401,107	424,094	350,797	73,297
Finance	1,132,454	1,136,261	996,524	139,737
County Clerk	541,308	541,308	438,104	103,204
Bureau of Elections	967,971	962,971	588,090	374,881
Property Assessments	1,285,998	1,285,998	1,076,743	209,255
Treasurer	612,895	612,895	591,723	21,172
Probate Judge	47,049	47,049	44,187	2,862
County Attorney	1,003,936	1,003,936	518,662	485,274
Human Resources	751,182	771,113	687,289	83,824
Central Purchasing	707,538	712,653	672,239	40,414
Total general government	12,594,603	12,705,803	9,960,015	2,745,788
Public Safety				
Fire Prevention	1,258,827	1,518,529	1,302,892	215,637
Law Enforcement	11,909,308	11,878,405	11,479,817	398,588
Community Development	463,444	457,244	407,223	50,021
Building Inspection	496,264	496,264	260,116	236,148
Emergency Management	450,111	422,176	417,551	4,625
Safety	182,039	182,039	165,275	16,764
Communications Authority - Transfer to	-	-	-	-
Total public safety	14,759,993	14,954,657	14,032,874	921,783
Health and Welfare	1,244,579	1,255,439	1,101,797	153,642
Culture and Recreation	4,058,643	4,123,643	3,830,908	292,735
Appraisals	657,140	657,140	598,092	59,048
County Indigent Fund	9,357,659	9,399,600	8,950,544	449,056
Road Fund	10,050,341	9,960,399	7,720,063	2,240,336
Risk Management	2,361,725	2,361,861	2,195,824	166,037
Major Medical Fund	6,407,796	7,325,478	7,295,040	30,438
Total expenditures	61,492,479	62,744,020	55,685,157	7,058,863
Excess (deficiency) of revenues over (under) expenditures	938,081	(5,478,590)	2,632,489	8,111,079
Other financing sources (uses)				
Transfers in	15,004,768	15,371,604	13,716,610	(1,654,994)
Transfers out	(15,942,849)	(18,197,996)	(13,774,415)	4,423,581
Total other financing sources (uses)	(938,081)	(2,826,392)	(57,805)	2,768,587
Net change in fund balances	-	(8,304,982)	2,574,684	10,879,666
Fund balances - beginning	23,153,700	23,153,700	23,153,700	-
Fund balances - ending	\$ 23,153,700	14,848,718	25,728,384	10,879,666
Change in FMV investments			10,917	
Change in accounts receivable			545,967	
Change in prepaid expenses			67,997	
Change in accounts payable			260,815	
Change in accrued liabilities			(333,350)	
Change in deferred revenue			(689,942)	
GAAP fund balance			25,590,788	

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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State and federal grants	\$ 18,114,688	20,633,806	6,487,994	(14,145,812)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>18,114,688</u>	<u>20,633,806</u>	<u>6,487,994</u>	<u>(14,145,812)</u>
Prior year cash appropriated	953,569			
Total budgeted revenues	<u>19,068,257</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	9,692,338	11,350,857	4,241,542	7,109,315
Capital outlay	9,375,919	11,142,008	3,073,570	8,068,438
Total expenditures	<u>19,068,257</u>	<u>22,492,865</u>	<u>7,315,112</u>	<u>15,177,753</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,859,059)</u>	<u>(827,118)</u>	<u>1,031,941</u>
Other Financing Sources (Uses)				
Transfers in	-	945,958	945,958	-
Transfers out	-	(39,137)	(39,137)	-
Total other financing sources (uses)	<u>-</u>	<u>906,821</u>	<u>906,821</u>	<u>-</u>
Net change in fund balances	-	(952,238)	79,703	1,031,941
Fund balance, beginning	<u>439,658</u>	<u>439,658</u>	<u>439,658</u>	<u>-</u>
Fund balance, ending	<u>\$ 439,658</u>	<u>(512,580)</u>	<u>519,361</u>	<u>1,031,941</u>
Change in accounts receivable			134,400	
Change in accounts payable			<u>(7,785)</u>	
GAAP fund balance			<u>\$ 645,976</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
Fiscal Year Ended June 30, 2009

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 55,811
Property taxes receivable	<u>1,568,352</u>
Total Assets	<u><u>\$ 1,624,163</u></u>
 LIABILITIES	
Due to clerk refunds	\$ 974
Due to other taxing districts	<u>1,623,189</u>
Total Liabilities	<u><u>\$ 1,624,163</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Discretely Presented Component Units:

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

**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, 2009**

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

Fund financial statements

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

The County reports the following *major governmental funds*:

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

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

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

Fiduciary statements

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

- Conservancy and Irrigation Funds for conservancies, irrigation and water districts revenues.
- Municipalities Funds for the municipalities of Aztec, Bloomfield, and Farmington for property taxes.
- State Funds for payments to the State of New Mexico.
- School Funds for various County school districts and San Juan College for property taxes and oil and gas production and equipment taxes amongst other revenues.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

- Suspense Funds for the collection and distribution of current and delinquent property taxes, taxes paid under protest, and in advance as required by bases involving mobile homes, and overpayments and underpayment of taxes.
- Clerk's Refunds for excess collections from the Clerk's Office due to customers.

Measurement focus, Basis of accounting

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

Revenue recognition for the various sources is as follows:

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

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

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

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

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

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

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

Inventories. Inventories are valued at cost (first-in, first-out), which approximates market. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Reported 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. All infrastructure has been capitalized. Software is included as part of machinery and equipment.

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

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

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

Compensated Absences. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are reported in governmental funds only if they have matured. In the entity-wide statements vested or accumulated vacation is recorded as an expense and liability as the benefits accrue to employees.

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

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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

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.

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.

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

2. In late June, after there has been an opportunity for public comment, the County Commission adopts the budget as finalized.
3. By the end of July the Local Government Division of the State Department of Finance and Administration approves the final budget.
4. After the budget is adopted any supplemental appropriations must be approved by the County Commission.

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

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

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

NOTE 3. POOLED CASH AND INVESTMENTS

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

Pooled cash and investments held by the County, including both component units, consists of cash on deposit with financial institutions and certificates of deposit. Deposits are secured by both Federal depository insurance and collateral pledged in the County’s name. Under New Mexico law, all deposits with financial institutions must be 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	\$ 1,357,406
Collateral held by pledging bank's trust department not in the County's name	49,628,019
Uninsured and uncollateralized	<u>36,989,688</u>
Total deposits	<u>\$87,975,113</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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, 2009, \$86,617,707 of the County's bank balance of \$87,975,113 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$36,989,688
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>49,628,019</u>
Total	<u>\$86,617,707</u>

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

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

Concentration Credit Risk. The County's investment policy currently does not specify a limit on investments to any one issuer. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) is 6.80% of the investment portfolio. The additional concentration in the FHLB is not considered an additional risk based on the fact that the FHLB investments purchased have the highest credit rating.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

	Weighted Average Maturity Years	Bank/Cost Amount	Carrying Amount
Cash deposits	-	29,225,113	25,987,461
Certificates of deposit	.13	58,750,000	58,750,000
Total deposits	.13	87,975,113	84,737,461
Money Market Fund	-	155,620	155,619
Bank of Albuquerque	-	397,503	397,503
GNMAs	20.71	8,746,102	8,746,066
Federal Home Loan Bank	6.50	7,050,000	7,050,000
FNMA	14.20	2,575,000	2,575,000
Total investments	41.41	18,924,225	18,924,188
Cash and investments			103,661,649
Cash on hand			1,142
			<u>\$ 103,662,791</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 95,874,864
Cash in agency funds	55,811
Cash in Communications Authority	7,458,955
Cash in San Juan Water Commission	<u>273,161</u>
	<u>\$103,662,791</u>

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

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

	Years to Maturity	Bank/Cost Amount
Money Market Fund, Merrill Lynch, Class 3	-	<u>\$ 155,620</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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>\$ 1,568,352</u>
-----------------------	---------------------

NOTE 5. ACCOUNTS RECEIVABLE

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

	Gross	Allowance	Net
Taxes			
Gross receipts taxes	\$ 5,878,502	-	5,878,502
Property taxes	711,134	-	711,134
Other taxes	401,357	-	401,357
Subtotal	6,990,993		6,990,993
Intergovernmental			
Grants	2,535,934	-	2,535,934
Services	1,033,403	-	1,033,403
Subtotal	3,569,337		3,569,337
Interest	265,419	-	265,419
Other	527,627	-	527,627
Total	\$ 11,353,376	-	11,353,376

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 20, 2008	Additions	Deletions	Balance June 30, 2009
Capital assets, not depreciated				
Land	\$ 4,608,079	1,204,294	-	5,812,373
Right of way	35,115,631	977,906	38,960	36,054,577
Construction in progress	11,493,027	16,946,757	5,826,831	22,612,953
Total, not depreciated	<u>\$ 51,216,737</u>	<u>19,128,957</u>	<u>5,865,791</u>	<u>64,479,903</u>
Capital assets, depreciated				
Buildings	\$ 108,075,807	2,960,213	128,038	110,907,982
Improvements	14,454,375	6,568,539	-	21,022,914
Machinery and equipment	44,737,356	4,292,267	873,538	48,156,085
Infrastructure	60,779,854	2,952,936	45,258	63,687,532
Total depreciated	<u>228,047,392</u>	<u>16,773,955</u>	<u>1,046,834</u>	<u>243,774,513</u>
Accumulated depreciation for				
Buildings	\$ 32,256,791	3,734,979	-	35,991,770
Improvements	3,662,242	577,629	-	4,239,871
Machinery and equipment	27,617,662	3,421,186	798,975	30,239,873
Infrastructure	31,792,415	1,370,151	-	33,162,566
Total accumulated depreciation	<u>95,329,110</u>	<u>9,103,945</u>	<u>798,975</u>	<u>103,634,080</u>
Total capital assets, depreciated net	<u>\$ 132,718,282</u>	<u>7,670,010</u>	<u>247,859</u>	<u>140,140,433</u>

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

General government	\$ 756,109
Public Safety	3,779,227
Public Works	1,947,945
Health and Welfare	1,819,491
Culture and recreation	<u>801,173</u>
Total depreciation expense	<u>\$ 9,103,945</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 6. CAPITAL ASSETS (CONTINUED)

Discretely Presented Component Units:

<u>Consolidated Communications Authority</u>	Balance June 20, 2008	Additions	Deletions	Balance June 30, 2009
Capital assets, not depreciated				
Construction in progress	\$ 43,076	1,070,429	-	1,113,505
Capital assets, depreciated				
Buildings	\$ 590,894	-	-	590,894
Improvements	178,695	-	-	178,695
Machinery and equipment	1,940,921	-	-	1,940,921
Total depreciated	<u>2,710,510</u>	-	-	<u>2,710,510</u>
Accumulated depreciation for				
Buildings	\$ 318,181	23,636	-	341,817
Improvements	25,398	7,148	-	32,546
Machinery and equipment	1,044,239	186,342	-	1,230,581
Total accumulated depreciation	<u>1,387,818</u>	217,126	-	<u>1,604,944</u>
Total capital assets, depreciated net	<u>\$ 1,322,692</u>	<u>(217,126)</u>	-	<u>1,105,566</u>

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

Public Safety \$ 217,126

<u>San Juan Water Commission</u>	Balance June 20, 2008	Additions	Deletions	Balance June 30, 2009
Capital assets, depreciated				
Machinery and equipment	\$ 107,405	10,218	-	117,623
Accumulated depreciation for				
Machinery and equipment	<u>\$ 79,588</u>	7,627	-	<u>87,215</u>
Total capital assets, depreciated net	<u>\$ 27,817</u>	<u>2,591</u>	-	<u>30,408</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, 2009**

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, 2009:

	<u>Voting Machines</u>
2010	\$ 87,540
2011	18,750
2012	18,750
2013	18,750
2014	<u>18,750</u>
Total	162,540
Amount representing interest	<u>-</u>
Present value of minimum lease payments	<u>\$ 162,540</u>

The State Legislature passed House Bill 387, which was signed by the Governor in April, 2009, allowing the renegotiation of the lease-purchase contract between the County and the State Board of Finance. HB 387 states that no additional payments shall be due from the County upon transfer of ownership of the electronic voting machines to the State Board of Finance and the contract shall be terminated. The County Commission approved Resolution #08-09-56 on June 16, 2009 allowing the renegotiation of the lease agreement. The Amendment to Lease Purchase Agreement #212-35 and #212-63 was signed by all parties on September 3, 2009. The Agreement shall terminate in FY2010 and no additional payments will be due from the County.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Revenue bonds outstanding as of June 30, 2009 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>GRT Revenue Bonds - 1st 1/8% Pledge</u>			<u>Adult/Juvenile Facilities,</u>
GRT Revenue Bond Series 1996	5.30%	\$ 880,000	<u>Administration/ Sheriff</u>
GRT Revenue Bond Series 1997	5.05-5.15%	910,000	<u>Buildings, DA 's Office,</u>
GRT Revenue Bond Senior Series 2001A	4.75%	835,000	<u>Crime Investigative</u>
GRT Revenue Bond Series 2008	3.00-4.375%	17,275,000	<u>Facility</u>
<u>GRT Revenue Bonds - 3rd 1/8% Pledge</u>			
GRT Revenue Bond Senior Series 2001B	4.75%	620,000	
<u>GRT Revenue Bonds - 1st & 3rd 1/8% Combined Pledge</u>			
GRT Revenue Bond Series 2005	3.716-5.00%	27,505,000	
<u>Local Hospital 1/8% GRT Pledge</u>			<u>Hospital Expansion</u>
GRT Revenue Bond Series 2004 Hospital	3.00-4.00%	16,925,000	<u>Project</u>
<u>Environmental Services 1/8% GRT (Unincorporated) Pledge</u>			<u>Sewage Treatment Plant</u>
Environmental Revenue Bond Series 2000	5.40%	90,000	
<u>Gas Tax & Motor Vehicle Fees Pledge</u>			<u>Road Projects</u>
Gasoline Tax/Motor Vehicle Fees Series 2002	4.30-5.25%	5,830,000	
Gasoline Tax/Motor Vehicle Fees Series 2004	3.00-5.00%	5,700,000	
Total		\$ 76,570,000	

Gross Receipts Tax. The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%. The county's current rate as of June 30, 2009 is 1.1875%.

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

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2009, the County was in compliance with all significant limitations and restrictions.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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>
2010	\$	5,800,000	3,249,464	9,049,464
2011		5,910,000	3,043,887	8,953,887
2012		6,030,000	2,792,894	8,822,894
2013		4,955,000	2,539,083	7,494,083
2014		5,160,000	2,346,983	7,506,983
2015-2019		22,115,000	8,579,076	30,694,076
2020-2024		18,010,000	4,464,133	22,474,133
2025-2027		8,590,000	712,481	9,302,481
Total	\$	76,570,000	27,728,001	104,298,001

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

<u>Bond</u>	06/30/08 <u>Principal</u> <u>Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	06/30/09 <u>Principal</u> <u>Outstanding</u>
Senior Series 2001A-GRT	\$ 380,000	-	-	380,000
Subordinate Series 2001A-GRT	7,500,000	-	-	7,500,000
Senior Series 2001B-GRT	5,920,000	-	-	5,920,000
Subordinate Series 2001B-GRT	5,845,000	-	-	5,845,000
Series 2000-GRT	3,115,000	-	325,000	2,790,000
Subordinate Series 2001B-GRT	800,000	-	195,000	605,000
Senior Series 2001A-GRT	145,000	-	-	145,000
Total	\$23,705,000	-	520,000	23,185,000

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Extraordinary Mandatory Redemption. Beginning on November 25, 2008, after the monthly debt service transfers and regular principal and interest payments are made, any excess revenues from the Hospital Gross Receipts Tax will be wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds are used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY09, an additional \$1,160,000 in principal was redeemed through the Mandatory Redemption Fund.

Changes in Long-Term Liabilities: During the year ended June 30, 2009, the following changes occurred in liabilities reported in the general long-term debt account group:

<u>Primary Government:</u>	Balance			Balance	Due Within
	<u>June 30, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2009</u>	<u>One Year</u>
Revenue bonds payable	\$ 83,325,000	-	(6,755,000)	76,570,000	5,800,000
Deferred bond premium	1,207,555	-	(67,086)	1,140,469	-
Deferred amount on refunding	(164,735)	-	23,534	(141,201)	-
Compensated absences	3,194,730	2,504,083	(2,288,345)	3,410,468	3,410,468
Capital leases	162,540	-	-	162,540	87,540
Claims and judgments	243,750	301,956	(373,706)	172,000	172,000
Total	\$ 87,968,840	2,806,039	(9,460,603)	81,314,276	9,470,008

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>\$ 184,629</u>	<u>145,446</u>	<u>(195,211)</u>	<u>134,864</u>	<u>134,864</u>
----------------------	-------------------	----------------	------------------	-----------------------	----------------

San Juan Water Commission

Compensated absences	<u>\$ 32,761</u>	<u>36,981</u>	<u>(22,073)</u>	<u>47,669</u>	<u>47,669</u>
----------------------	------------------	---------------	-----------------	----------------------	---------------

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 8. INTERFUND ACTIVITY

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

Due to General Fund	\$ 983,198
Due from Intergovernmental Fund	(983,198)

Interfund transfers for the year ended June 30, 2009 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 2,600,000
Solid Waste Fund	450,000
Road Fund	5,376,000
National High School Finals Rodeo Fund	92,891
DWI Fund	200,468
Risk Management Fund	2,055,056
Capital Replacement Fund	1,000,000
Capital Replacement Reserve Fund	<u>2,000,000</u>
Total transfers from General Fund	13,774,415
Transfer from Ambulance Fund to	
General Fund	80,331
Transfer from Hospital-GRT Fund to	
Hospital Construction Fund	2,539,960
Transfers from Intergovernmental Grants Fund to	
General Fund	39,137
Transfers from Health Care Fund to	
General Fund	126,978
County Indigent Fund	3,750,000
DWI Fund	<u>541,222</u>
Total transfers from Health Care Fund	4,418,200
Transfer from Fire Excise Fund to	
General Fund	352,681
Intergovernmental Grants Fund	<u>1,331</u>
Total transfers from Fire Excise Fund	354,012
Transfers from DWI Fund to	
Intergovernmental Grants Fund	172,001
Transfer from GRT-Communications/EMS Fund to	
Ambulance Fund	3,490,826

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Water Reserve Fund to General Fund	46,447
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,337,046
Transfers from Juvenile Services Fund to General Fund	552,934
Corrections Fund	<u>650,000</u>
Total transfers from Juvenile Services Fund	1,202,934
Transfers from Capital Replacement Reserve Fund to Intergovernmental Grants Fund	630,000
CDBG Fund	55,229
Capital Replacement Fund	1,465,000
Road Construction Fund	<u>18,877</u>
Total transfers from Capital Replacement Reserve Fund	2,169,106
Transfers from Road Construction Fund to Intergovernmental Grants Fund	<u>142,626</u>
Total Transfers	<u>\$29,767,041</u>

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

Transfers to the component units for the year ended June 30, 2009 consisted of the following:

Transfers from Communications Authority to General Fund	\$ 259,963
Transfers from San Juan Water Commission to General Fund	90,491
Transfers from Water Reserve Fund to San Juan Water Commission	950,000

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from GRT-Communications/EMS Fund to
Communications Authority \$ 4,820,664

NOTE 9. RISK MANAGEMENT

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

As of July 1, 2008, San Juan County began participating in the New Mexico Association of Counties (NMAC) Workers' Compensation Fund. The County is no longer self-insured for workers' compensation. Premiums are paid to the NMAC Workers' Compensation Fund and insurance coverage is provided through NMAC. The premium for July 1, 2008 through June 30, 2009 was \$601,655.

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>2007</u>	<u>2008</u>	<u>2009</u>
Unpaid claims, beginning	\$ 685,159	830,834	496,288
Incurred claims and changes in estimates	3,880,764	4,759,745	7,353,526
Claims payments	<u>(3,735,089)</u>	<u>(5,094,291)</u>	(7,211,169)
Unpaid claims, ending	<u>\$ 830,834</u>	<u>496,288</u>	638,645

NOTE 10. COMMITMENTS AND CONTINGENCIES

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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.

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.

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009**

NOTE 11. PENSION PLAN – Public Employees Retirement Association

Plan Description: Substantially all of the County’s full-time employees participate in a public employee retirement system authorized under the Public Employees’ Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, PO Box 2123, Santa Fe, New Mexico 87504-2123. The report is also available on PERA’s website at www.pera.state.nm.us.

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

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

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

Funding Policy: Plan members are required to contribute 9.15%, 16.20%, or 16.30% of their gross salary depending upon which plan they fall under. The County is required to contribute 9.15%, 21.25%, or 18.50% of the gross covered salary depending on the plan. Contributions to this pension plan as of June 30, 2009, are equal to percentages of annual salaries for each covered plan as follows:

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

The contribution requirements of plan members and the County are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The County’s contributions to PERA for the fiscal year ended June 30, 2009 were \$6,221,824, which consisted of \$3,264,177 from the County and

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

\$2,957,647 from employees; representing 11.72% and 10.62% of covered payroll, respectively. The Communications Authority contributions made for the year ended June 30, 2009 were \$320,996, which consisted of \$163,089 from the Authority and \$157,907 from employees; representing 9.45% and 9.15% of covered payroll, respectively. Beginning in FY2008, the San Juan Water Commission began to participate in PERA. The San Juan Water Commission contributions made for the year ended June 30, 2009 were \$38,434, which consisted of \$19,217 from the Water Commission and \$19,217 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, 2009, 2008, and 2007 for San Juan County, Communications Authority, and San Juan Water Commission. The required contributions for each fiscal year were met accordingly.

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	San Juan Water Commission Annual <u>Contributions</u>	Percentage <u>Contributions</u>
2007	\$ 5,386,704	280,472	-	100%
2008	5,733,300	299,538	18,350	100
2009	6,221,824	320,996	38,434	100

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

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

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.

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, 2009, San Juan County remitted \$370,466 in employer contributions and \$185,233 in employee contributions to the Retiree Health Care

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009**

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

Authority. The Communications Authority remitted \$22,803 in employer contributions and \$11,401 in employee contributions to the Retiree Health Care Authority.

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

The table below represents San Juan County, Communications Authority, and San Juan Water Commission contributions to the RHCA for the years ended June 30, 2009, 2008, and 2007. The required contributions for each year were met accordingly.

	San Juan County Annual <u>Contributions</u>	Communications Authority Annual <u>Contributions</u>	San Juan Water Commission Annual <u>Contributions</u>	Percentage <u>Contributions</u>
2007	\$ 479,441	29,920	-	100%
2008	515,222	31,917	-	100
2009	555,699	34,204	13,030	100

NOTE 13. DEFICIT FUND BALANCES/EQUITY

As of June 30, 2009, 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 (\$8,259,886) 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 (\$830,033). The County is in compliance with these DFA requirements.

NOTE 15. FINANCIAL DATA SCHEDULE RECONCILIATION

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

NOTE 15. FINANCIAL DATA SCHEDULE RECONCILIATION (CONTINUED)

Net Assets - Housing Choice Voucher 14.871	\$ 246,972
Reduction of capital assets	(45,319)
Accumulated depreciation	43,260
Compensated absences	5,498
	<u>\$ 250,411</u>

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

Revenue adjustments are as follows:

Revenues - Housing Authority Fund	\$ 1,001,674
Fraud Recovery	(1,530)
	<u>\$ 1,000,144</u>

Expense adjustments are as follows:

Expenses - financial data schedule	1,018,168
Bad debt	(1,530)
Change in compensated absences	444
Depreciation expense	(3,817)
Expenses - Housing Authority Fund	<u>\$ 1,013,265</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, 2009 the County received a total of \$3,357,743 from SunRay under this agreement.

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2009.

- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*.
- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

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

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX REVENUE BOND SERIES 2008 - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ -	-	164,213	164,213
Miscellaneous	-	-	193	193
Total revenues	-	-	164,406	164,406
Prior year cash appropriated	19,903,475			
Total budgeted revenues	19,903,475			
Expenditures				
Contractual services	694,277	1,394,277	107,407	1,286,870
Capital outlay	19,209,198	18,509,198	1,177,592	17,331,606
Bonds issuance cost	-	-	-	-
Total expenditures	19,903,475	19,903,475	1,284,999	18,618,476
Excess (deficiency) of revenues over (under) expenditures	-	(19,903,475)	(1,120,593)	18,782,882
Other Financing Sources (Uses)				
Bonds discount	-	-	-	-
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(19,903,475)	(1,120,593)	18,782,882
Fund balance, beginning	19,903,668	19,903,668	19,903,668	-
Fund balance, ending	<u>\$ 19,903,668</u>	<u>193</u>	18,783,075	<u>18,782,882</u>
Change in accounts receivable			<u>(193)</u>	
GAAP fund balance			<u>\$ 18,782,882</u>	

**SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2009**

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 Volunteer Fire Dept



SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND
June 30, 2009

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
ASSETS							
Pooled cash and investments	\$ 19,074,717	118,539	955,126	387,002	1,002,599	2,406,675	23,944,658
Receivables							
Taxes	1,340,074	-	302,096	-	-	-	1,642,170
Intergovernmental	427,275	-	50,000	-	-	-	477,275
Interest	265,419	-	-	-	-	-	265,419
Other	26,270	-	16,970	-	4,169	360,420	407,829
Due from other funds	983,198	-	-	-	-	-	983,198
Inventory	159,097	-	38,272	-	-	-	197,369
Prepaid expenditures	-	-	-	-	915,661	-	915,661
Total assets	\$ 22,276,050	118,539	1,362,464	387,002	1,922,429	2,767,095	28,833,579
LIABILITIES							
Accounts payable	\$ 255,059	1,697	192,867	594	16,543	468,000	934,760
Accrued payroll	1,078,676	-	191,402	5,339	8,624	-	1,284,041
Accrued claims	-	-	-	-	-	466,645	466,645
Deferred revenue	557,345	-	-	-	-	-	557,345
Total liabilities	1,891,080	1,697	384,269	5,933	25,167	934,645	3,242,791
FUND BALANCES (DEFICIT)							
Reserved for encumbrances	508,342	7,953	1,617,649	81,136	26,190	30,418	2,271,688
Reserved for short-term assets	159,097	-	38,272	-	915,661	-	1,113,030
Subsequent year's expenditures	8,259,886	-	830,033	-	-	-	9,089,919
Unreserved, undesignated	11,457,645	108,889	(1,507,759)	299,933	955,411	1,802,032	13,116,151
Total fund balances	20,384,970	116,842	978,195	381,069	1,897,262	1,832,450	25,590,788
Total liabilities and fund balances	\$ 22,276,050	118,539	1,362,464	387,002	1,922,429	2,767,095	28,833,579

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2009

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 34,637,854	589,353	1,247,012
Intergovernmental	3,262,418	-	719,353
Investment income	389,348	1,335	24,783
Fees	4,473,022	-	202,490
Sale of assets	35,538	-	-
Miscellaneous	544,894	-	3,505
	<hr/>		
Total Revenues	43,343,074	590,688	2,197,143
	<hr/>		
Expenditures			
Current			
General government	10,045,442	597,821	-
Public safety	14,056,814	-	-
Public works	-	-	6,215,067
Health and welfare	994,247	-	-
Culture and recreation	3,855,459	-	-
Capital outlay	-	-	1,247,267
	<hr/>		
Total expenditures	28,951,962	597,821	7,462,334
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	14,391,112	(7,133)	(5,265,191)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	2,535,554	-	5,376,000
Transfers, out	(13,774,415)	-	-
	<hr/>		
Total other financing sources (uses)	(11,238,861)	-	5,376,000
	<hr/>		
Net changes in fund balances	3,152,251	(7,133)	110,809
	<hr/>		
Fund balances beginning of year	17,232,719	123,975	867,386
	<hr/>		
Fund balances end of year	\$ 20,384,970	116,842	978,195
	<hr/> <hr/>		

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	36,474,219
5,221,301	-	-	9,203,072
17,206	15,432	84,372	532,476
-	-	6,660,677	11,336,189
-	-	-	35,538
2,754	44,404	8,134	603,691
<hr/>	<hr/>	<hr/>	<hr/>
5,241,261	59,836	6,753,183	58,185,185
<hr/>	<hr/>	<hr/>	<hr/>
-	2,073,619	-	12,716,882
-	-	-	14,056,814
-	-	-	6,215,067
8,951,027	-	7,651,491	17,596,765
-	-	-	3,855,459
-	2,038	-	1,249,305
<hr/>	<hr/>	<hr/>	<hr/>
8,951,027	2,075,657	7,651,491	55,690,292
<hr/>	<hr/>	<hr/>	<hr/>
(3,709,766)	(2,015,821)	(898,308)	2,494,893
<hr/>	<hr/>	<hr/>	<hr/>
3,750,000	2,055,056	-	13,716,610
-	-	-	(13,774,415)
<hr/>	<hr/>	<hr/>	<hr/>
3,750,000	2,055,056	-	(57,805)
<hr/>	<hr/>	<hr/>	<hr/>
40,234	39,235	(898,308)	2,437,088
<hr/>	<hr/>	<hr/>	<hr/>
340,835	1,858,027	2,730,758	23,153,700
<hr/>	<hr/>	<hr/>	<hr/>
\$ 381,069	1,897,262	1,832,450	25,590,788
<hr/>	<hr/>	<hr/>	<hr/>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 32,558,168	34,558,168	34,822,802	264,634
Intergovernmental	1,691,828	1,691,828	3,279,058	1,587,230
Investment earnings	700,000	700,000	505,654	(194,346)
Fees	3,771,900	3,831,900	4,397,997	566,097
Sale of assets	100,000	100,000	39,531	(60,469)
Miscellaneous	160,500	420,202	651,658	231,456
Total revenues	38,982,396	41,302,098	43,696,700	2,394,602
Prior year cash appropriated	7,121,851			
Total budgeted revenues	46,104,247			
Expenditures				
General Government				
County Commission				
Salaries and benefits	206,980	206,980	197,842	9,138
Operating expenses	85,000	85,000	50,800	34,200
Total County Commission	291,980	291,980	248,642	43,338
Administration				
Salaries and benefits	1,042,529	1,013,676	943,225	70,451
Operating expenses	195,452	188,665	127,957	60,708
Total Administration	1,237,981	1,202,341	1,071,182	131,159
General Government				
Salaries and benefits	305,183	305,183	269,627	35,556
Operating expenses	2,196,580	2,296,580	1,435,901	860,679
Total General Government	2,501,763	2,601,763	1,705,528	896,235
Information Technology				
Salaries and benefits	752,289	752,289	681,569	70,720
Operating expenses	359,152	359,152	288,736	70,416
Total Information Technology	1,111,441	1,111,441	970,305	141,136
Geographic Information Systems				
Salaries and benefits	210,876	210,876	200,759	10,117
Operating expenses	190,231	213,218	150,038	63,180
Total Geographic Information Systems	401,107	424,094	350,797	73,297
Finance				
Salaries and benefits	896,859	900,666	874,533	26,133
Operating expenses	235,595	235,595	121,991	113,604
Total Finance	1,132,454	1,136,261	996,524	139,737
County Clerk				
Salaries and benefits	477,208	477,208	395,593	81,615
Operating expenses	64,100	64,100	42,511	21,589
Total County Clerk	541,308	541,308	438,104	103,204
Bureau of Elections				
Salaries and benefits	450,193	450,193	403,935	46,258
Operating expenses	517,778	512,778	184,155	328,623
Total Bureau of Elections	967,971	962,971	588,090	374,881

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, 2009

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Property Assessments				
Salaries and benefits	\$ 1,202,593	1,202,593	1,030,804	171,789
Operating expenses	83,405	83,405	45,939	37,466
Total Property Assessments	1,285,998	1,285,998	1,076,743	209,255
Treasurer				
Salaries and benefits	467,790	467,790	452,297	15,493
Operating expenses	145,105	145,105	139,426	5,679
Total Treasurer	612,895	612,895	591,723	21,172
Probate Judge				
Salaries and benefits	45,049	45,049	43,667	1,382
Operating expenses	2,000	2,000	520	1,480
Total Probate Judge	47,049	47,049	44,187	2,862
County Attorney				
Salaries and benefits	625,863	625,863	481,455	144,408
Operating expenses	378,073	378,073	37,207	340,866
Total County Attorney	1,003,936	1,003,936	518,662	485,274
Human Resources				
Salaries and benefits	527,455	547,386	544,311	3,075
Operating expenses	223,727	223,727	142,978	80,749
Total Human Resources	751,182	771,113	687,289	83,824
Central Purchasing				
Salaries and benefits	634,342	639,457	626,349	13,108
Operating expenses	73,196	73,196	45,890	27,306
Total Central Purchasing	707,538	712,653	672,239	40,414
Total General Government	12,594,603	12,705,803	9,960,015	2,745,788
Public Safety				
Fire Prevention				
Salaries and benefits	1,161,231	1,420,933	1,302,892	118,041
Operating expenses	97,596	97,596	-	97,596
Total Fire Prevention	1,258,827	1,518,529	1,302,892	215,637
Law Enforcement				
Salaries and benefits	9,950,990	9,950,990	9,892,498	58,492
Operating expenses	1,958,318	1,927,415	1,587,319	340,096
Total Law Enforcement	11,909,308	11,878,405	11,479,817	398,588
Community Development				
Salaries and benefits	383,113	383,113	376,499	6,614
Operating expenses	80,331	74,131	30,724	43,407
Total Community Development	463,444	457,244	407,223	50,021

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 402,813	402,813	234,278	168,535
Operating expenses	93,451	93,451	25,838	67,613
Total Building Inspection	496,264	496,264	260,116	236,148
Emergency Management				
Salaries and benefits	\$ 420,075	420,075	398,235	21,840
Operating expenses	30,036	2,101	19,316	(17,215)
Total Emergency Management	450,111	422,176	417,551	4,625
Safety				
Salaries and benefits	\$ 101,650	101,650	92,568	9,082
Operating expenses	80,389	80,389	72,707	7,682
Total Safety	182,039	182,039	165,275	16,764
Transfer to Communications Authority	-	-	-	-
Total Public Safety	14,759,993	14,954,657	14,032,874	921,783
Health and Welfare				
Social Services				
Operating expenses	1,085,460	1,096,320	1,000,961	95,359
Youth Employment				
Salaries and benefits	159,119	159,119	100,836	58,283
Total Health and Welfare	1,244,579	1,255,439	1,101,797	153,642
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,368,757	3,368,757	3,208,941	159,816
Operating expenses	689,886	754,886	621,967	132,919
Total Parks and Maintenance	4,058,643	4,123,643	3,830,908	292,735
Total Culture and Recreation	4,058,643	4,123,643	3,830,908	292,735
Total expenditures	32,657,818	33,039,542	28,925,594	4,113,948
Excess (deficiency) of revenues over (under) expenditures	13,446,429	8,262,556	14,771,106	6,508,550
Other Financing Sources (Uses)				
Transfers in	2,496,420	2,535,557	2,535,554	(3)
Transfers out	(15,942,849)	(18,197,996)	(13,774,415)	4,423,581
Total other financing sources (uses)	(13,446,429)	(15,662,439)	(11,238,861)	4,423,578
Net change in fund balance	-	(7,399,883)	3,532,245	10,932,128
Fund balance-beginning	17,232,719	17,232,719	17,232,719	-
Fund balance-ending	\$ 17,232,719	9,832,836	20,764,964	10,932,128
Change in FMV investments			10,917	
Change in accounts receivable			324,802	
Change in accounts payable			77,434	
Change in accrued liabilities			(103,205)	
Change in deferred revenue			(689,942)	
GAAP fund balance			<u>\$ 20,384,970</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 490,000	490,000	589,353	99,353
Interest income	2,000	2,000	1,335	(665)
Miscellaneous	-	-	-	-
Total revenues	<u>492,000</u>	<u>492,000</u>	<u>590,688</u>	<u>98,688</u>
Prior year cash appropriated	125,942			
Total budgeted revenues	<u>617,942</u>			
Expenditures				
Current				
Salaries and benefits	487,929	487,929	467,531	20,398
Operating expenses	169,211	169,211	130,561	38,650
Total Expenditures	<u>657,140</u>	<u>657,140</u>	<u>598,092</u>	<u>59,048</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,198)</u>	<u>(165,140)</u>	<u>(7,404)</u>	<u>157,736</u>
Other Financing Sources (Uses)				
Transfers in	39,198	39,198	-	(39,198)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>39,198</u>	<u>39,198</u>	<u>-</u>	<u>(39,198)</u>
Net change in fund balance	-	(125,942)	(7,404)	118,538
GAAP fund balance, beginning	123,975	123,975	123,975	-
GAAP fund balance, ending	<u>\$ 123,975</u>	<u>(1,967)</u>	<u>116,571</u>	<u>118,538</u>
Change in accounts payable			<u>271</u>	
GAAP fund balance			<u>\$ 116,842</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$1,104,475	1,104,475	1,190,790	86,315
Fees	230,000	230,000	207,638	(22,362)
Intergovernmental	2,602,000	2,177,000	669,353	(1,507,647)
Interest Income	35,000	35,000	24,783	(10,217)
Sale of assets	-	-	-	-
Miscellaneous	2,500	2,500	8,006	5,506
Total revenues	3,973,975	3,548,975	2,100,570	(1,448,405)
Prior year cash appropriated	12,516			
Total budgeted revenues	3,986,491			
Expenditures				
Current				
Salaries and benefits	4,149,726	4,149,726	3,992,846	156,880
Operating expenses	2,431,470	2,416,528	2,217,378	199,150
Capital outlay	3,469,145	3,394,145	1,509,839	1,884,306
Total expenditures	10,050,341	9,960,399	7,720,063	2,240,336
Excess (deficiency) of revenues over (under) expenditures	(6,063,850)	(6,411,424)	(5,619,493)	791,931
Other Financing Sources (Uses)				
Transfers in	6,063,850	6,391,413	5,376,000	(1,015,413)
Transfers out	-	-	-	-
Total other financing sources (uses)	6,063,850	6,391,413	5,376,000	(1,015,413)
Net change in fund balances	-	(20,011)	(243,493)	(223,482)
Fund balance, beginning	867,386	867,386	867,386	-
Fund balance, ending	\$ 867,386	847,375	623,893	(223,482)
Change in accounts receivable			96,573	
Change in accounts payable			272,091	
Change in accrued liabilities			(14,362)	
GAAP fund balance			<u>\$ 978,195</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 5,076,695	5,221,302	5,221,301	(1)
Interest Income	20,000	20,000	17,206	(2,794)
Miscellaneous	-	-	9,263	9,263
Total revenues	<u>5,096,695</u>	<u>5,241,302</u>	<u>5,247,770</u>	<u>6,468</u>
Prior year cash appropriated	89,776			
Total budgeted revenues	<u>5,186,471</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	113,520	113,520	110,607	2,913
Operating expenses	9,244,139	9,286,080	8,839,937	446,143
Capital outlay	-	-	-	-
Total expenditures	<u>9,357,659</u>	<u>9,399,600</u>	<u>8,950,544</u>	<u>449,056</u>
Excess of revenues over expenditures	<u>(4,171,188)</u>	<u>(4,158,298)</u>	<u>(3,702,774)</u>	<u>455,524</u>
Other Financing Sources (Uses)				
Transfers in	4,171,188	4,171,188	3,750,000	(421,188)
Total other financing sources and uses	<u>4,171,188</u>	<u>4,171,188</u>	<u>3,750,000</u>	<u>(421,188)</u>
Net change in fund balance	-	12,890	47,226	34,336
Fund balance, beginning	<u>340,835</u>	<u>340,835</u>	<u>340,835</u>	-
Fund balance, ending	<u>\$ 340,835</u>	<u>353,725</u>	<u>388,061</u>	<u>34,336</u>
Change in accounts receivable			(6,509)	
Change in accounts payable			(74)	
Change in accrued liabilities			(409)	
GAAP fund balance			<u>\$ 381,069</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 35,000	35,000	15,433	(19,567)
Refunds	5,000	5,000	40,322	35,322
Total revenues	40,000	40,000	55,755	15,755
Prior year cash appropriated	87,613			
Total budgeted revenues	127,613			
Operating expenses				
Current				
Salaries and benefits	181,839	181,839	179,743	2,096
Operating expenses	2,177,980	2,177,980	2,014,043	163,937
Capital outlay	1,906	2,042	2,038	4
Total operating expenditures	2,361,725	2,361,861	2,195,824	166,037
Excess of revenues over expenditures	(2,234,112)	(2,321,861)	(2,140,069)	181,792
Other Financing Sources (Uses)				
Transfers in	2,234,112	2,234,248	2,055,056	(179,192)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,234,112	2,234,248	2,055,056	(179,192)
Net change in fund balance	-	(87,613)	(85,013)	2,600
Fund balance, beginning of year	1,858,027	1,858,027	1,858,027	-
Fund balance, end of year	\$ 1,858,027	1,770,414	1,773,014	2,600
Change in accounts receivable			4,081	
Change in accounts payable			53,437	
Change in prepaid expenses			67,997	
Change in accrued liabilities			(1,267)	
GAAP fund balance			<u>\$1,897,262</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 5,779,461	6,244,113	6,205,806	(38,307)
Refunds	25,000	261,942	322,149	60,207
Investment income	115,000	115,000	84,373	(30,627)
Miscellaneous	20,000	20,000	13,835	(6,165)
Total revenues	<u>5,939,461</u>	<u>6,641,055</u>	<u>6,626,163</u>	<u>(14,892)</u>
Prior year cash appropriated	468,335			
Total budgeted revenues	<u>6,407,796</u>			
Expenditures				
Current				
Employee health claims and prescriptions	6,171,981	7,089,663	7,053,353	36,310
Contractual services	235,815	235,815	241,687	(5,872)
Total operating expenditures	<u>6,407,796</u>	<u>7,325,478</u>	<u>7,295,040</u>	<u>30,438</u>
Excess of revenues over expenditures	<u>-</u>	<u>(684,423)</u>	<u>(668,877)</u>	<u>15,546</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(684,423)	(668,877)	15,546
Fund balance, beginning of year	<u>2,730,758</u>	<u>2,730,758</u>	<u>2,730,758</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,730,758</u>	<u>2,046,335</u>	<u>2,061,881</u>	<u>15,546</u>
Change in accounts receivable			127,020	
Change in accounts payable			(142,344)	
Change in accrued liabilities			(214,107)	
GAAP fund balance			<u>\$1,832,450</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

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, 2009**

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

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, 2009**

	Corrections Fund	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range
ASSETS					
Pooled cash and investments	\$ 375,701	63,822	6,385,952	13,365	193,018
Receivables					
Taxes	772,058	283,084	-	-	-
Intergovernmental	541,395	-	-	-	-
Other	125	7,203	-	-	-
Prepaid expenditures	-	-	-	-	-
Total assets	\$ 1,689,279	354,109	6,385,952	13,365	193,018
LIABILITIES					
Due to other funds	\$ -	-	-	-	-
Accounts payable	80,831	138,687	175,133	340	-
Accrued payroll	391,224	59,364	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	472,055	198,051	175,133	340	-
FUND BALANCES (DEFICIT)					
Reserved for short-term assets	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-
Reserved for encumbrances	207,736	37,883	306,211	5,723	223
Unreserved, undesignated special revenues	1,009,488	118,175	5,904,608	7,302	192,795
Unreserved, undesignated cap projects	-	-	-	-	-
Total fund balances (deficit)	1,217,224	156,058	6,210,819	13,025	193,018
Total liabilities and fund balances	\$ 1,689,279	354,109	6,385,952	13,365	193,018

Hospital Gross Receipts Tax	Law Enforcement Protection	National High School Finals Rodeo Fund	Recreation	Health Care Fund	Fire Excise Tax
\$ 397,503	12,592	223,789	13,969	7,670,774	4,146,535
773,462	-	-	269	774,473	566,170
-	-	-	-	-	-
-	-	6,775	-	-	-
-	-	-	-	-	48,693
<u>\$ 1,170,965</u>	<u>12,592</u>	<u>230,564</u>	<u>14,238</u>	<u>8,445,247</u>	<u>4,761,398</u>
\$ -	-	-	-	-	-
-	-	10,765	-	-	237,680
-	-	1,035	-	-	-
-	-	-	-	-	-
-	-	<u>11,800</u>	-	-	<u>237,680</u>
-	-	-	-	-	48,693
-	-	-	-	-	-
-	5,635	485,961	-	-	1,954,163
1,170,965	6,957	(267,197)	14,238	8,445,247	2,520,862
-	-	-	-	-	-
<u>1,170,965</u>	<u>12,592</u>	<u>218,764</u>	<u>14,238</u>	<u>8,445,247</u>	<u>4,523,718</u>
<u>\$ 1,170,965</u>	<u>12,592</u>	<u>230,564</u>	<u>14,238</u>	<u>8,445,247</u>	<u>4,761,398</u>

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2009**

	D.W.I. Facilities	County Clerk's Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts	Housing Authority
ASSETS					
Pooled cash and investments	\$ 985,700	295,616	980,396	949,962	257,096
Receivables					
Taxes	-	-	1,160,310	-	-
Intergovernmental	332,204	-	-	-	1,530
Other	-	-	-	225	-
Prepaid expenditures	-	-	-	-	-
Total assets	\$ 1,317,904	295,616	2,140,706	950,187	258,626
LIABILITIES					
Due to other funds	\$ -	-	-	-	-
Accounts payable	94,631	461	-	31,857	407
Accrued payroll	115,543	-	-	-	6,278
Deferred revenue	-	-	-	-	1,530
Total liabilities	210,174	461	-	31,857	8,215
FUND BALANCES (DEFICIT)					
Reserved for short-term assets	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-
Reserved for encumbrances	4,402	52,601	-	172,838	555
Unreserved, undesignated special revenues	1,103,328	242,554	2,140,706	745,492	249,856
Unreserved, undesignated cap projects	-	-	-	-	-
Total fund balances (deficit)	1,107,730	295,155	2,140,706	918,330	250,411
Total liabilities and fund balances	\$ 1,317,904	295,616	2,140,706	950,187	258,626

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$ 6,999,911	1,387,225	614,090	2,000	2,511,512	155,483
50,906	193,618	774,473	-	-	-
-	-	64,733	-	-	-
-	-	8,180	-	97,290	-
-	-	-	-	-	-
<u>\$ 7,050,817</u>	<u>1,580,843</u>	<u>1,461,476</u>	<u>2,000</u>	<u>2,608,802</u>	<u>155,483</u>

\$ -	-	-	-	-	-
-	-	39,953	-	570,270	6,163
-	-	124,790	-	-	-
43,285	-	-	-	-	-
<u>43,285</u>	<u>-</u>	<u>164,743</u>	<u>-</u>	<u>570,270</u>	<u>6,163</u>

-	-	-	-	-	-
-	-	-	-	-	-
-	-	280,667	-	1,150,904	142,242
7,007,532	1,580,843	1,016,066	-	-	-
-	-	-	2,000	887,628	7,078
<u>7,007,532</u>	<u>1,580,843</u>	<u>1,296,733</u>	<u>2,000</u>	<u>2,038,532</u>	<u>149,320</u>
<u>\$ 7,050,817</u>	<u>1,580,843</u>	<u>1,461,476</u>	<u>2,000</u>	<u>2,608,802</u>	<u>155,483</u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2009**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
ASSETS					
Pooled cash and investments	\$ 1,630,029	8,040,235	3,294,963	5,546,086	53,147,324
Receivables					
Taxes	-	-	-	-	5,348,823
Intergovernmental	-	-	-	-	939,862
Other	-	-	-	-	119,798
Prepaid expenditures	-	-	-	-	48,693
Total assets	\$ 1,630,029	8,040,235	3,294,963	5,546,086	59,604,500
LIABILITIES					
Due to other funds	\$ -	-	-	-	-
Accounts payable	93,839	-	55,009	-	1,536,026
Accrued payroll	-	-	-	-	698,234
Deferred revenue	-	-	-	-	44,815
Total liabilities	93,839	-	55,009	-	2,279,075
FUND BALANCES (DEFICIT)					
Reserved for short-term assets	-	-	-	-	48,693
Reserved for Debt Service	-	-	-	5,546,086	5,546,086
Reserved for encumbrances	1,660,779	-	376,852	-	6,845,375
Unreserved, undesignated special revenues	-	-	-	-	33,209,817
Unreserved, undesignated cap projects	(124,589)	8,040,235	2,863,102	-	11,675,454
Total fund balances (deficit)	1,536,190	8,040,235	3,239,954	5,546,086	57,325,425
Total liabilities and fund balances	\$ 1,630,029	8,040,235	3,294,963	5,546,086	59,604,500

County Administration Luminaries



SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2009

	Corrections Fund	Solid Waste	Ambulance	Emergency Medical Services	Farm and Range
Revenues					
Taxes	\$ 5,311,309	2,001,445	-	-	-
Intergovernmental	2,530,074	276,212	-	129,644	184,754
Investment income	30,575	3,935	168,926	-	4,067
Fees	951,512	80,084	-	-	-
Sale of assets	-	-	-	-	-
Miscellaneous	4,086	400	-	-	-
Total revenues	8,827,556	2,362,076	168,926	129,644	188,821
Expenditures					
Current					
General government	-	-	-	-	-
Public Safety	11,735,884	-	2,393,396	110,286	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Environmental	-	2,758,361	-	-	168,224
Capital outlay	189,202	143,078	-	27,714	-
Refunding bond issuance costs	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total expenditures	11,925,086	2,901,439	2,393,396	138,000	168,224
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(3,097,530)	(539,363)	(2,224,470)	(8,356)	20,597
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-
Transfers, in	3,250,000	450,000	3,490,826	-	-
Transfers, out	-	-	(80,331)	-	-
Payment - refunded bond escrow	-	-	-	-	-
Total other financing sources (uses)	3,250,000	450,000	3,410,495	-	-
Net changes in fund balances	152,470	(89,363)	1,186,025	(8,356)	20,597
Fund balances (deficit) beginning of year	1,064,754	245,421	5,024,794	21,381	172,421
Fund balances (deficit) end of year	\$ 1,217,224	156,058	6,210,819	13,025	193,018

Hospital Gross Receipts Tax	Law Enforcement Protection	National High School Finals Rodeo Fund	Recreation	Health Care Fund	Fire Excise Tax
\$ 1,478,186	-	-	6,309	5,333,161	4,202,338
-	84,600	-	-	-	80,161
16,620	-	1,174	310	187,302	153,137
-	-	857,488	-	-	-
-	-	-	-	-	-
-	156	89	-	-	6,052
<u>1,494,806</u>	<u>84,756</u>	<u>858,751</u>	<u>6,619</u>	<u>5,520,463</u>	<u>4,441,688</u>
-	-	-	-	-	-
-	41,734	-	-	-	3,035,293
-	-	-	-	-	-
-	-	926,839	-	-	-
-	-	-	-	-	-
-	33,763	-	-	-	3,216,138
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>75,497</u>	<u>926,839</u>	<u>-</u>	<u>-</u>	<u>6,251,431</u>
<u>1,494,806</u>	<u>9,259</u>	<u>(68,088)</u>	<u>6,619</u>	<u>5,520,463</u>	<u>(1,809,743)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	92,891	-	-	-
(2,539,960)	-	-	-	(4,418,200)	(354,012)
-	-	-	-	-	-
<u>(2,539,960)</u>	<u>-</u>	<u>92,891</u>	<u>-</u>	<u>(4,418,200)</u>	<u>(354,012)</u>
(1,045,154)	9,259	24,803	6,619	1,102,263	(2,163,755)
<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>\$ 1,170,965</u>	<u>12,592</u>	<u>218,764</u>	<u>14,238</u>	<u>8,445,247</u>	<u>4,523,718</u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2009

	D.W.I. Facilities	County Clerks Recording Fees	Gross Receipts Tax Comm. / EMS	Fire Districts
Revenues				
Taxes	\$ -	-	7,988,886	-
Intergovernmental	2,629,213	-	-	1,327,137
Investment income	-	9,334	26,908	-
Fees	355,695	69,012	-	-
Sale of assets	-	-	-	-
Miscellaneous	1,189	-	-	2,032
Total Revenues	2,986,097	78,346	8,015,794	1,329,169
Expenditures				
Current				
General government	-	189,020	-	-
Public Safety	3,019,772	-	4,820,664	885,603
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	74,681	48,249	-	331,258
Refunding bond issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
Total expenditures	3,094,453	237,269	4,820,664	1,216,861
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(108,356)	(158,923)	3,195,130	112,308
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds discount	-	-	-	-
Operating transfers, in	741,690	-	-	-
Operating transfers, out	(172,001)	-	(3,490,826)	-
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	569,689	-	(3,490,826)	-
Net changes in fund balances	461,333	(158,923)	(295,696)	112,308
Fund balances beginning of year	646,397	454,078	2,436,402	806,022
Fund balances end of year	\$ 1,107,730	295,155	2,140,706	918,330

	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$	-	2,164,265	1,333,290	3,068,789	-	-	-
	999,250	-	-	635,332	1,108,163	250,000	-
	398	173,912	-	19,800	-	148,074	8,837
	-	-	-	50,534	-	-	-
	30	-	-	-	-	-	-
	466	-	-	1,841	-	97,290	211
	1,000,144	2,338,177	1,333,290	3,776,296	1,108,163	495,364	9,048
	-	-	-	-	-	-	-
	-	-	-	3,337,298	-	-	62,242
	1,013,265	-	-	-	-	807,152	-
	-	-	-	-	-	-	-
	-	950,000	-	-	-	-	-
	-	-	-	69,099	1,558,753	8,992,501	1,133,103
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,013,265	950,000	-	3,406,397	1,558,753	9,799,653	1,195,345
	(13,121)	1,388,177	1,333,290	369,899	(450,590)	(9,304,289)	(1,186,297)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	55,229	2,539,960	-
	-	(46,447)	(1,337,046)	(1,202,934)	-	-	-
	-	-	-	-	-	-	-
	-	(46,447)	(1,337,046)	(1,202,934)	55,229	2,539,960	-
	(13,121)	1,341,730	(3,756)	(833,035)	(395,361)	(6,764,329)	(1,186,297)
	263,532	5,665,802	1,584,599	2,129,768	397,361	8,802,861	1,335,617
\$	250,411	7,007,532	1,580,843	1,296,733	2,000	2,038,532	149,320

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2009

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
Revenues					
Taxes	\$ -	-	-	10,297,854	43,185,832
Intergovernmental	-	-	-	-	10,234,540
Investment income	-	220,580	84,595	191,951	1,450,435
Fees	-	-	-	-	2,364,325
Sale of assets	-	-	-	-	30
Miscellaneous	48,092	-	1,677,777	-	1,839,681
Total Revenues	48,092	220,580	1,762,372	10,489,805	59,074,843
Expenditures					
Current					
General government	-	-	-	-	189,020
Public Safety	-	-	-	-	29,442,172
Health and welfare	-	-	-	-	1,820,417
Culture and recreation	-	-	-	-	926,839
Environmental	-	-	-	-	3,876,585
Capital outlay	3,626,586	-	629,801	-	20,073,926
Refunding bond issuance costs	-	-	-	-	-
Debt Service	-	-	-	6,755,000	6,755,000
Interest Expense	-	-	-	3,488,451	3,488,451
Total expenditures	3,626,586	-	629,801	10,243,451	66,572,410
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(3,578,494)	220,580	1,132,571	246,354	(7,497,567)
Other Financing Sources (Uses)					
Refunding bonds issued	-	-	-	-	-
Refunding bonds discount	-	-	-	-	-
Operating transfers, in	2,465,000	2,000,000	18,877	-	15,104,473
Operating transfers, out	-	(2,169,106)	(142,626)	-	(15,953,489)
Payment - refunded bond escrow	-	-	-	-	-
Total other financing sources (uses)	2,465,000	(169,106)	(123,749)	-	(849,016)
Net changes in fund balances	(1,113,494)	51,474	1,008,822	246,354	(8,346,583)
Fund balances					
beginning of year	2,649,684	7,988,761	2,231,132	5,299,732	65,672,008
Fund balances end of year	\$ 1,536,190	8,040,235	3,239,954	5,546,086	57,325,425

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORRECTIONS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 5,469,811	5,469,811	5,519,821	50,010
Intergovernmental	1,512,000	1,512,000	2,471,496	959,496
Investment income	21,000	21,000	30,575	9,575
Fees	845,500	845,500	849,167	3,667
Miscellaneous	1,000	1,000	6,868	5,868
Total revenues	<u>7,849,311</u>	<u>7,849,311</u>	<u>8,877,927</u>	<u>1,028,616</u>
Prior year cash appropriated	247,173			
Total budgeted revenues	<u>8,096,484</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,559,897	8,559,897	8,113,318	446,579
Operating expenses	3,970,591	3,985,791	3,618,431	367,360
Capital outlay	262,064	247,242	189,202	58,040
Total expenditures	<u>12,792,552</u>	<u>12,792,930</u>	<u>11,920,951</u>	<u>871,979</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,696,068)</u>	<u>(4,943,619)</u>	<u>(3,043,024)</u>	<u>1,900,595</u>
Other Financing Sources (Uses)				
Transfers in	4,696,068	4,696,446	3,250,000	(1,446,446)
Net change in fund balance	-	(247,173)	206,976	454,149
Fund balance, beginning	1,064,754	1,064,754	1,064,754	-
Fund balance, ending	<u>\$ 1,064,754</u>	<u>817,581</u>	<u>1,271,730</u>	<u>454,149</u>
Change in accounts receivable			(50,431)	
Change in accounts payable			22,322	
Change in accrued liabilities			(26,397)	
GAAP fund balance			<u>\$ 1,217,224</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SOLID WASTE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,038,614	2,038,614	2,105,080	66,466
Intergovernmental	276,212	276,212	276,212	-
Investment income	6,700	6,700	3,935	(2,765)
Fees	70,000	70,000	79,929	9,929
Miscellaneous	-	-	337	337
Total revenues	<u>2,391,526</u>	<u>2,391,526</u>	<u>2,465,493</u>	<u>73,967</u>
Prior year cash appropriated	47,239			
Total budgeted revenues	<u>2,438,765</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,300,070	1,300,070	1,276,408	23,662
Operating expenses	1,509,460	1,509,460	1,479,423	30,037
Capital outlay	181,000	181,000	143,078	37,922
Total expenditures	<u>2,990,530</u>	<u>2,990,530</u>	<u>2,898,909</u>	<u>91,621</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(551,765)</u>	<u>(599,004)</u>	<u>(433,416)</u>	<u>165,588</u>
Other Financing Sources (Uses)				
Transfers in	551,765	551,765	450,000	(101,765)
Net change in fund balance	-	(47,239)	16,584	63,823
Fund balance, beginning	245,421	245,421	245,421	-
Fund balance, ending	<u>\$ 245,421</u>	<u>198,182</u>	<u>262,005</u>	<u>63,823</u>
Change in accounts receivable			(103,417)	
Change in accounts payable			1,950	
Change in accrued liabilities			(4,480)	
GAAP fund balance			<u>\$ 156,058</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest income	\$ 165,000	165,000	168,926	3,926
Prior year cash appropriated	(819,557)			
Total budgeted revenues	<u>(654,557)</u>			
Expenditures				
Salaries and benefits	230,141	230,141	209,439	20,702
Operating expenses	2,491,585	2,491,585	2,184,824	306,761
Capital outlay	-	-	-	-
Total Expenditures	<u>2,721,726</u>	<u>2,721,726</u>	<u>2,394,263</u>	<u>327,463</u>
Excess (deficiency) of revenues over (under) expenditures	(3,376,283)	(2,556,726)	(2,225,337)	331,389
Other Financing Sources (Uses)				
Transfers in	3,456,615	3,490,826	3,490,826	-
Transfers out	(80,332)	(80,332)	(80,331)	1
Total other financing sources (uses)	<u>3,376,283</u>	<u>3,410,494</u>	<u>3,410,495</u>	<u>1</u>
Net change in fund balance	-	853,768	1,185,158	331,390
Fund balance, beginning	<u>5,024,794</u>	<u>5,024,794</u>	<u>5,024,794</u>	-
Fund balance, ending	<u>\$5,024,794</u>	<u>5,878,562</u>	<u>6,209,952</u>	<u>331,390</u>
Change in accounts payable			<u>867</u>	
GAAP fund balance			<u>\$6,210,819</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
State grant	\$ 132,686	129,644	129,644	-
Miscellaneous	-	-	-	-
Total revenues	<u>132,686</u>	<u>129,644</u>	<u>129,644</u>	<u>-</u>
Prior year cash appropriated	25,166			
Total budgeted revenues	<u>157,852</u>			
Expenditures				
Operating expenses	121,972	116,206	112,850	3,356
Capital outlay	35,880	38,604	28,595	10,009
Total Expenditures	<u>157,852</u>	<u>154,810</u>	<u>141,445</u>	<u>13,365</u>
Excess (deficiency) of revenues over (under) expenditures	-	(25,166)	(11,801)	13,365
Fund balance, beginning	21,381	21,381	21,381	-
Fund balance, ending	<u>\$ 21,381</u>	<u>(3,785)</u>	9,580	<u>13,365</u>
Change in accounts payable			<u>3,445</u>	
GAAP fund balance			<u>\$ 13,025</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 112,800	278,550	184,754	(93,796)
Investment income	1,500	1,500	4,067	2,567
Total revenues	<u>114,300</u>	<u>280,050</u>	<u>188,821</u>	<u>(91,229)</u>
Prior year cash appropriated	111,458			
Total budgeted revenues	<u>225,758</u>			
Expenditures				
Current				
Environmental	225,758	391,508	168,224	223,284
Excess (deficiency) of revenues over (under) expenditures	-	(111,458)	20,597	132,055
Fund balance, beginning	172,421	172,421	172,421	-
Fund balance, ending	<u>\$ 172,421</u>	<u>60,963</u>	<u>193,018</u>	<u>132,055</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$2,810,114	1,635,482	1,692,959	57,477
Investment income	100,000	100,000	16,620	(83,380)
Total revenues	<u>2,910,114</u>	<u>1,735,482</u>	<u>1,709,579</u>	<u>(25,903)</u>
Prior year cash appropriated	<u>(1,682,230)</u>			
Total budgeted revenues	<u>1,227,884</u>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,227,884	1,735,482	1,709,579	(25,903)
Other Financing Sources (Uses)				
Transfers out	<u>(1,227,884)</u>	<u>(2,539,960)</u>	<u>(2,539,960)</u>	-
Net change in fund balance	-	(804,478)	(830,381)	(25,903)
Fund balance, beginning	<u>2,216,119</u>	<u>2,216,119</u>	<u>2,216,119</u>	-
Fund balance, ending	<u>\$2,216,119</u>	<u>1,411,641</u>	<u>1,385,738</u>	<u>(25,903)</u>
Change in accounts receivable			<u>(214,773)</u>	
GAAP fund balance			<u>\$1,170,965</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 84,600	84,600	84,600	-
Miscellaneous	-	-	288	288
Total revenues	<u>84,600</u>	<u>84,600</u>	<u>84,888</u>	<u>288</u>
Prior year cash appropriated	3,256			
Total budgeted revenues	<u>87,856</u>			
Expenditures				
Current				
Public safety				
Operating expenses	48,300	48,300	41,789	6,511
Capital outlay	39,556	39,556	33,763	5,793
Total expenses	<u>87,856</u>	<u>87,856</u>	<u>75,552</u>	<u>12,304</u>
Excess (deficiency) of revenues over (under) expenditures	-	(3,256)	9,336	12,592
Fund balance, beginning	3,333	3,333	3,333	-
Fund balance, ending	<u>\$ 3,333</u>	<u>77</u>	12,669	<u>12,592</u>
Change in accounts receivable			(132)	
Change in accounts payable			<u>55</u>	
GAAP fund balance			<u>\$ 12,592</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Rodeo	\$1,446,737	\$1,446,737	857,209	(589,528)
Investment income	3,000	3,000	1,173	(1,827)
Miscellaneous	-	-	89	89
Total revenues	<u>1,449,737</u>	<u>1,449,737</u>	858,471	(591,266)
Prior year cash appropriated	252,821			
Total budgeted revenues	<u>1,702,558</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	106,481	106,481	63,298	43,183
Operating expenses	1,646,155	1,646,155	910,321	735,834
Capital outlay	2,468	2,468	-	2,468
Total expenditures	<u>1,755,104</u>	<u>1,755,104</u>	973,619	781,485
Excess (deficiency) of revenues over (under) expenditures	<u>(52,546)</u>	<u>(305,367)</u>	(115,148)	190,219
Other Financing Sources (Uses)				
Transfers in	52,546	92,891	92,891	-
Net change in fund balance	-	(212,476)	(22,257)	190,219
Fund balance, beginning	193,961	193,961	193,961	-
Fund balance, ending	<u>\$ 193,961</u>	<u>(18,515)</u>	171,704	<u>190,219</u>
Change in accounts receivable			-	
Change in accounts payable			45,923	
Change in accrued liabilities			1,137	
GAAP fund balance			<u>\$ 218,764</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Cigarette taxes	\$ 6,400	6,400	6,717	317
Investment income	100	100	310	210
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>7,027</u>	<u>527</u>
Prior year cash appropriated	(500)			
Total budgeted revenues	<u>6,000</u>			
Expenditures				
Current				
Cultural and Recreation	6,000	6,000	-	6,000
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Excess (deficiency) of revenues over (under) expenditures	-	500	7,027	6,527
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	500	7,027	6,527
Fund balance, beginning	7,619	7,619	7,619	-
Fund balance, ending	<u>\$ 7,619</u>	<u>8,119</u>	<u>14,646</u>	<u>6,527</u>
Change in accounts receivable			<u>(408)</u>	
GAAP fund balance			<u>\$ 14,238</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 5,508,628	5,508,628	5,548,900	40,272
Investment income	165,000	165,000	187,302	22,302
Miscellaneous	-	-	-	-
Total revenues	<u>5,673,628</u>	<u>5,673,628</u>	<u>5,736,202</u>	<u>62,574</u>
Prior year cash appropriated	<u>(948,042)</u>			
Total budgeted revenues	<u>4,725,586</u>			
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>4,725,586</u>	<u>5,673,628</u>	<u>5,736,202</u>	<u>62,574</u>
Other Financing Sources (Uses)				
Transfers out	<u>(4,725,586)</u>	<u>(4,839,390)</u>	<u>(4,418,200)</u>	<u>421,190</u>
Net change in fund balances	-	834,238	1,318,002	483,764
Fund balance, beginning	<u>7,342,984</u>	<u>7,342,984</u>	<u>7,342,984</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,342,984</u>	<u>8,177,222</u>	<u>8,660,986</u>	<u>483,764</u>
Change in accounts receivable			<u>(215,739)</u>	
GAAP fund balance			<u>\$8,445,247</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,276,673	4,276,673	4,409,605	132,932
Intergovernmental	118,395	118,395	80,162	(38,233)
Investment income	250,000	250,000	153,137	(96,863)
Miscellaneous	-	-	8,256	8,256
Total revenues	<u>4,645,068</u>	<u>4,645,068</u>	<u>4,651,160</u>	<u>6,092</u>
Prior year cash appropriated	<u>5,563,001</u>			
Total budgeted revenues	10,208,069			
Expenditures				
Public Safety				
Operating expenses	4,520,323	4,514,323	2,995,077	1,519,246
Capital outlay	5,335,064	5,341,064	3,301,093	2,039,971
Total expenditures	<u>9,855,387</u>	<u>9,855,387</u>	<u>6,296,170</u>	<u>3,559,217</u>
Excess of revenues over expenditures	<u>352,682</u>	<u>(5,210,319)</u>	<u>(1,645,010)</u>	<u>3,565,309</u>
Other Financing Sources (Uses)				
Transfers out	(352,682)	(354,013)	(354,012)	1
Net change in fund balances	-	(5,564,332)	(1,999,022)	3,565,310
Fund balance, beginning	<u>6,687,473</u>	<u>6,687,473</u>	<u>6,687,473</u>	-
Fund balance, ending	<u>\$ 6,687,473</u>	<u>1,123,141</u>	<u>4,688,451</u>	<u>3,565,310</u>
Change in accounts receivable			(209,472)	
Change in prepaid expenses			(9)	
Change in accounts payable			<u>44,748</u>	
GAAP fund balance			<u>\$4,523,718</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,423,849	2,632,487	2,341,315	(291,172)
Fees	279,734	279,734	355,695	75,961
Miscellaneous	-	1,000	1,189	189
Total revenues	<u>2,703,583</u>	<u>2,913,221</u>	<u>2,698,199</u>	<u>(215,022)</u>
Prior year cash appropriated	560,658			
Total budgeted revenues	<u>3,264,241</u>			
Expenditures				
Public Safety				
Salaries and benefits	2,752,416	2,629,888	2,535,642	94,246
Operating expenses	636,015	559,154	372,714	186,440
Capital outlay	560,660	565,662	74,681	490,981
Total expenditures	<u>3,949,091</u>	<u>3,754,704</u>	<u>2,983,037</u>	<u>771,667</u>
Excess of revenues over expenditures	<u>(684,850)</u>	<u>(841,483)</u>	<u>(284,838)</u>	<u>556,645</u>
Other Financing Sources (Uses)				
Transfers in	684,850	798,654	741,690	(56,964)
Transfers out	-	(172,001)	(172,001)	-
Total other financing sources (uses)	<u>684,850</u>	<u>626,653</u>	<u>569,689</u>	<u>(56,964)</u>
Net change in fund balances	-	(214,830)	284,851	499,681
Fund balance, beginning	646,397	646,397	646,397	-
Fund balance, ending	<u>\$ 646,397</u>	<u>431,567</u>	<u>931,248</u>	<u>499,681</u>
Change in accounts receivable			287,897	
Change in accounts payable			(88,311)	
Change in accrued liabilities			<u>(23,104)</u>	
GAAP fund balance			<u>\$1,107,730</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Recording fees	\$ 90,000	90,000	69,012	(20,988)
Investment income	15,000	15,000	9,334	(5,666)
Total revenues	<u>105,000</u>	<u>105,000</u>	<u>78,346</u>	<u>(26,654)</u>
Prior year cash appropriated	156,967			
Total budgeted revenues	<u>261,967</u>			
Expenditures				
Current				
General Government				
Operating expenses	239,967	271,992	188,590	83,402
Capital outlay	22,000	22,000	48,249	(26,249)
Total expenditures	<u>261,967</u>	<u>293,992</u>	<u>236,839</u>	<u>57,153</u>
Excess (deficiency) of revenues over (under) expenditures	-	(188,992)	(158,493)	30,499
Fund balance, beginning	454,078	454,078	454,078	-
Fund balance, ending	<u>\$ 454,078</u>	<u>265,086</u>	<u>295,585</u>	<u>30,499</u>
Change in accounts payable			<u>(430)</u>	
GAAP fund balance			<u>\$ 295,155</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$8,230,037	8,311,490	8,311,490	-
Investment income	35,000	35,000	26,909	(8,091)
Total revenues	<u>8,265,037</u>	<u>8,346,490</u>	<u>8,338,399</u>	<u>(8,091)</u>
Prior year cash appropriated	(35,000)			
Total budgeted revenues	<u>8,230,037</u>			
Expenditures				
Current				
Public safety				
Operating expenses	4,773,422	4,820,665	4,820,665	-
Capital outlay	-	-	-	-
Total expenses	<u>4,773,422</u>	<u>4,820,665</u>	<u>4,820,665</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,456,615	3,525,825	3,517,734	(8,091)
Other Financing Sources (Uses)				
Transfers out	(3,456,615)	(3,490,826)	(3,490,826)	-
Net change in fund balance	-	34,999	26,908	(8,091)
Fund balance, beginning	<u>2,436,402</u>	<u>2,436,402</u>	<u>2,436,402</u>	<u>-</u>
Fund balance, ending	<u>\$2,436,402</u>	<u>2,471,401</u>	<u>2,463,310</u>	<u>(8,091)</u>
Change in accounts receivable			<u>(322,604)</u>	
GAAP fund balance			<u>\$2,140,706</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State fire allotment	\$1,327,137	1,327,137	1,327,137	-
Miscellaneous	-	-	1,807	1,807
Total revenues	<u>1,327,137</u>	<u>1,327,137</u>	<u>1,328,944</u>	<u>1,807</u>
Prior year cash appropriated	843,031			
Total budgeted revenues	<u>2,170,168</u>			
Expenditures				
Public Safety				
Operating expenses	1,405,545	1,379,545	891,022	488,523
Capital outlay	764,623	790,623	331,981	458,642
Total expenditures	<u>2,170,168</u>	<u>2,170,168</u>	<u>1,223,003</u>	<u>947,165</u>
Excess (deficiency) of revenues over (under) expenditures	-	(843,031)	105,941	948,972
Fund balance, beginning	806,022	806,022	806,022	-
Fund balance, ending	<u>\$ 806,022</u>	<u>(37,009)</u>	911,963	<u>948,972</u>
Change in accounts receivable			225	
Change in accounts payable			<u>6,142</u>	
GAAP fund balance			<u>\$ 918,330</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,042,876	1,042,876	999,250	(43,626)
Investment Income	600	600	398	(202)
Miscellaneous	1,000	1,000	495	(505)
Total revenues	<u>1,044,476</u>	<u>1,044,476</u>	1,000,143	(44,333)
Prior year cash appropriated	50,432			
Total budgeted revenues	<u>1,094,908</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	177,122	177,122	132,306	44,816
Operating expenses	912,069	912,069	880,456	31,613
Capital outlay	5,717	-	-	-
Total expenditures	<u>1,094,908</u>	<u>1,089,191</u>	1,012,762	76,429
Excess (deficiency) of revenues over (under) expenditures	-	(44,715)	(12,619)	32,096
Fund balance, beginning	263,532	263,532	263,532	-
Fund balance, ending	<u>\$ 263,532</u>	<u>218,817</u>	250,913	<u>32,096</u>
Change in accounts payable			209	
Change in accrued liabilities			(711)	
GAAP fund balance			<u>\$ 250,411</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,210,858	1,210,858	1,247,268	36,410
Taxes - State Shared	784,577	784,577	919,347	134,770
Interest earnings	140,000	140,000	173,912	33,912
Total revenues	<u>2,135,435</u>	<u>2,135,435</u>	<u>2,340,527</u>	<u>205,092</u>
Prior year cash appropriated	<u>322,367</u>			
Total budgeted revenues	2,457,802			
Expenditures				
Current				
Environmental				
Salaries and benefits	-	-	-	-
Operating expenses	2,411,355	2,411,355	950,000	1,461,355
Capital outlay	-	-	-	-
Total expenditures	<u>2,411,355</u>	<u>2,411,355</u>	<u>950,000</u>	<u>1,461,355</u>
Excess (deficiency) of revenues over (under) expenditures	46,447	(275,920)	1,390,527	1,666,447
Other Financing Sources (Uses)				
Transfers out	(46,447)	(46,447)	(46,447)	-
Net change in fund balance	-	(322,367)	1,344,080	1,666,447
Fund balance, beginning	<u>5,665,802</u>	<u>5,665,802</u>	<u>5,665,802</u>	-
Fund balance, ending	<u>\$ 5,665,802</u>	<u>5,343,435</u>	<u>7,009,882</u>	<u>1,666,447</u>
Change in deferred revenue			<u>(2,350)</u>	
GAAP fund balance			<u>\$ 7,007,532</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,377,157	1,377,157	1,387,225	10,068
Prior year cash appropriated	(40,111)			
Total budgeted revenues	<u>1,337,046</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,337,046</u>	<u>1,377,157</u>	<u>1,387,225</u>	<u>10,068</u>
Other Financing Sources (Uses)				
Transfers out	(1,337,046)	(1,337,046)	(1,337,046)	-
Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses	-	40,111	50,179	10,068
Fund balance, beginning	<u>1,584,599</u>	<u>1,584,599</u>	<u>1,584,599</u>	-
Fund balance, ending	<u>\$1,584,599</u>	<u>1,624,710</u>	<u>1,634,778</u>	<u>10,068</u>
Change in accounts receivable			<u>(53,935)</u>	
GAAP fund balance			<u>\$1,580,843</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$3,244,256	3,244,256	3,284,528	40,272
Fees	15,627	15,627	51,899	36,272
Intergovernmental	1,021,266	1,021,266	687,615	(333,651)
Investment income	32,000	32,000	19,800	(12,200)
Miscellaneous	-	-	1,460	1,460
Total revenues	<u>4,313,149</u>	<u>4,313,149</u>	<u>4,045,302</u>	<u>(267,847)</u>
Prior year cash appropriated	932,248			
Total budgeted revenues	<u>5,245,397</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,728,734	2,728,734	2,687,101	41,633
Operating expenses	616,018	616,018	625,789	(9,771)
Capital outlay	347,711	347,711	64,564	283,147
Total expenditures	<u>3,692,463</u>	<u>3,692,463</u>	<u>3,377,454</u>	<u>315,009</u>
Excess (deficiency) of revenues over (under) expenditures	1,552,934	620,686	667,848	47,162
Other Financing Sources (Uses)				
Transfers out	(1,552,934)	(1,552,934)	(1,202,934)	350,000
Net change in fund balance	-	(932,248)	(535,086)	397,162
Fund balance, beginning	2,129,768	2,129,768	2,129,768	-
Fund balance, ending	<u>\$2,129,768</u>	<u>1,197,520</u>	<u>1,594,682</u>	<u>397,162</u>
Change in accounts receivable			(269,006)	
Change in accounts payable			(16,915)	
Change in accrued liabilities			(12,028)	
GAAP fund balance			<u>\$1,296,733</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental	\$1,096,170	1,096,170	1,108,163	11,993
Miscellaneous	-	-	-	-
Total revenues	<u>1,096,170</u>	<u>1,096,170</u>	<u>1,108,163</u>	<u>11,993</u>
Prior year cash appropriated	400,000			
Total budgeted revenues	<u>1,496,170</u>			
Expenditures				
Operating expenses	-	-	-	-
Capital outlay	1,596,170	1,596,170	1,561,392	34,778
Total expenditures	<u>1,596,170</u>	<u>1,596,170</u>	<u>1,561,392</u>	<u>34,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(100,000)</u>	<u>(500,000)</u>	<u>(453,229)</u>	<u>46,771</u>
Other Financing Sources (Uses)				
Transfers in	100,000	100,000	55,229	(44,771)
Net change in fund balance	-	(400,000)	(398,000)	2,000
Fund balance, beginning	397,361	397,361	397,361	-
Fund balance, ending	<u>\$ 397,361</u>	<u>(2,639)</u>	<u>(639)</u>	<u>2,000</u>
Change in accounts payable			<u>2,639</u>	
GAAP fund balance			<u>\$ 2,000</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOSPITAL CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State funding	\$ 373,750	373,750	250,000	(123,750)
Investment income	50,000	50,000	148,074	98,074
Miscellaneous	-	-	-	-
Total revenues	<u>423,750</u>	<u>423,750</u>	398,074	(25,676)
Prior year cash appropriated	8,888,752			
Total budgeted revenues	<u>9,312,502</u>			
Expenditures				
Contractual services	292,736	1,092,736	866,832	225,904
Capital outlay	10,247,650	10,759,726	8,448,441	2,311,285
Total expenditures	<u>10,540,386</u>	<u>11,852,462</u>	9,315,273	2,537,189
Excess (deficiency) of revenues over (under) expenditures	<u>(1,227,884)</u>	<u>(11,428,712)</u>	<u>(8,917,199)</u>	<u>2,511,513</u>
Other Financing Sources (Uses)				
Transfers in	1,227,884	2,539,960	2,539,960	-
Net change in fund balances	-	(8,888,752)	(6,377,239)	2,511,513
Fund balance, beginning	8,802,861	8,802,861	8,802,861	-
Fund balance, ending	<u>\$ 8,802,861</u>	<u>(85,891)</u>	2,425,622	<u>2,511,513</u>
Change in accounts receivable			97,290	
Change in accounts payable			<u>(484,380)</u>	
GAAP fund balance			<u>\$ 2,038,532</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ -	-	8,837	8,837
Miscellaneous	-	-	211	211
Total revenues	<u>-</u>	<u>-</u>	<u>9,048</u>	<u>9,048</u>
Prior year cash appropriated	<u>1,336,517</u>			
Total budgeted revenues	<u>1,336,517</u>			
Expenditures				
Contractual services	38,230	38,230	56,079	(17,849)
Capital outlay	1,298,287	1,298,287	1,134,003	164,284
Total expenditures	<u>1,336,517</u>	<u>1,336,517</u>	<u>1,190,082</u>	<u>146,435</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,336,517)	(1,181,034)	155,483
Fund balances, beginning	<u>1,335,617</u>	<u>1,335,617</u>	<u>1,335,617</u>	-
Fund balances, ending	<u>\$ 1,335,617</u>	<u>(900)</u>	<u>154,583</u>	<u>155,483</u>
Change in accounts payable			<u>(5,263)</u>	
GAAP fund balance			<u>\$ 149,320</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	-	-	-
Miscellaneous	-	-	48,092	48,092
Total revenues	-	-	48,092	48,092
Prior year cash appropriated	2,651,254			
Total budgeted revenues	<u>2,651,254</u>			
Expenditures				
Current				
Capital outlay	7,034,133	7,050,858	3,534,318	3,516,540
Total expenditures	<u>7,034,133</u>	<u>7,050,858</u>	<u>3,534,318</u>	<u>3,516,540</u>
Excess (deficiency) of revenues over (under) expenditures	(4,382,879)	(7,050,858)	(3,486,226)	3,564,632
Other Financing Sources (Uses)				
Transfers in	4,382,879	4,399,604	2,465,000	(1,934,604)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>4,382,879</u>	<u>4,399,604</u>	<u>2,465,000</u>	<u>(1,934,604)</u>
Net change in fund balance	-	(2,651,254)	(1,021,226)	1,630,028
Fund balance, beginning	2,649,684	2,649,684	2,649,684	-
Fund balance, ending	<u>\$ 2,649,684</u>	<u>(1,570)</u>	1,628,458	<u>1,630,028</u>
Change in accounts payable			<u>(92,268)</u>	
GAAP fund balance			<u>\$ 1,536,190</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 240,000	240,000	220,580	(19,420)
Prior year cash appropriated	1,213,877			
Total budgeted revenues	<u>1,453,877</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,453,877</u>	<u>240,000</u>	<u>220,580</u>	<u>(19,420)</u>
Other Financing Sources (Uses)				
Transfers in	-	2,000,000	2,000,000	-
Transfers out	(1,453,877)	(2,213,877)	(2,169,106)	44,771
Total other financing sources (uses)	<u>(1,453,877)</u>	<u>(213,877)</u>	<u>(169,106)</u>	<u>44,771</u>
Net change in fund balance	-	26,123	51,474	25,351
Fund balance, beginning	<u>7,988,761</u>	<u>7,988,761</u>	<u>7,988,761</u>	-
Fund balance, ending	<u><u>\$7,988,761</u></u>	<u><u>8,014,884</u></u>	<u><u>8,040,235</u></u>	<u><u>25,351</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ROAD CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Sale of property	-	-	-	-
Investment income	-	-	84,595	84,595
Miscellaneous	-	2,000,000	1,677,777	(322,223)
Total revenues	<u>-</u>	<u>2,000,000</u>	<u>1,762,372</u>	<u>(237,628)</u>
Prior year cash appropriated	2,238,887			
Total budgeted revenues	<u>2,238,887</u>			
Expenditures				
Contractual services	-	-	-	-
Road construction	2,257,764	4,115,138	582,547	3,532,591
Total expenditures	<u>2,257,764</u>	<u>4,115,138</u>	<u>582,547</u>	<u>3,532,591</u>
Excess (deficiency) of revenues over (under) expenditures	(18,877)	(2,115,138)	1,179,825	3,294,963
Other Financing Sources (Uses)				
Transfers in	18,877	18,877	18,877	-
Transfers out	-	(142,626)	(142,626)	-
Total other financing sources (uses)	<u>18,877</u>	<u>(123,749)</u>	<u>(123,749)</u>	<u>-</u>
Net change in fund balance	-	(2,238,887)	1,056,076	3,294,963
Fund balance, beginning	2,231,132	2,231,132	2,231,132	-
Fund balance, ending	<u>\$ 2,231,132</u>	<u>(7,755)</u>	<u>3,287,208</u>	<u>3,294,963</u>
Change in accounts payable			(47,254)	
GAAP fund balance			<u>\$ 3,239,954</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 7,957,226	9,131,858	9,131,856	(2)
Motor vehicle fees	760,000	760,000	807,339	47,339
Gasoline taxes	410,000	410,000	358,660	(51,340)
Investment earnings	232,500	232,500	191,951	(40,549)
Total revenues	9,359,726	10,534,358	10,489,806	(44,552)
Prior year cash appropriated	(264,002)			
Total Budgeted revenues	9,095,724			
Expenditures				
Debt Service				
Principal	5,595,000	6,755,000	6,755,000	-
Interest	3,500,724	3,488,455	3,488,452	3
Refunding bond issuance costs	-	-	-	-
Total expenditures	9,095,724	10,243,455	10,243,452	3
Excess (deficiency) of revenues over (under) expenditures	-	290,903	246,354	(44,549)
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	-
Refunding bonds premium	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	290,903	246,354	(44,549)
Fund balance, beginning	5,299,732	5,299,732	5,299,732	-
Fund balance, ending	\$ 5,299,732	5,590,635	5,546,086	(44,549)

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

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, 2009**

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 988	165	179	974
LIABILITIES				
Due to clerk refunds	\$ 988	165	179	974
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 3,100	338,717	334,465	7,352
LIABILITIES				
Due to other taxing districts	\$ 3,100	338,717	334,465	7,352
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	2,610,562	2,610,562	-
LIABILITIES				
Due to other taxing districts	\$ -	2,610,562	2,610,562	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,131,524	3,131,524	-
LIABILITIES				
Due to other taxing districts	\$ -	3,131,524	3,131,524	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	50,407,079	50,407,079	-
LIABILITIES				
Due to other taxing districts	\$ -	50,407,079	50,407,079	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
SUSPENSE FUND				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 213,996	78,587,744	78,746,903	54,837
Property taxes receivable	1,557,822	45,922,564	45,912,034	1,568,352
Total assets	<u>\$ 1,771,818</u>	<u>124,510,308</u>	<u>124,658,937</u>	<u>1,623,189</u>
LIABILITIES				
Due to other taxing districts	1,771,818	57,043,293	57,191,922	1,623,189
Total Liabilities	<u>\$ 1,771,818</u>	<u>57,043,293</u>	<u>57,191,922</u>	<u>1,623,189</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 214,984	78,587,909	78,747,082	55,811
Property taxes receivable	1,557,822	45,922,564	45,912,034	1,568,352
Total Assets	<u>\$ 1,772,806</u>	<u>124,510,473</u>	<u>124,659,116</u>	<u>1,624,163</u>
LIABILITIES				
Due to clerk refunds	\$ 988	165	179	974
Due to other taxing districts	1,771,818	57,043,293	57,191,922	1,623,189
Total liabilities	<u>\$ 1,772,806</u>	<u>57,043,458</u>	<u>57,192,101</u>	<u>1,624,163</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

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, 2009**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 7,202,273	256,682	7,458,955
Receivables			
Intergovernmental	7,788	-	7,788
Other	-	-	-
Prepaid expenditures	49,497	-	49,497
Total assets	7,259,558	256,682	7,516,240
LIABILITIES			
Accounts payable	26,096	-	26,096
Accrued payroll	110,114	-	110,114
Total liabilities	136,210	-	136,210
FUND BALANCES (DEFICIT)			
Reserved for short-term assets	49,497	-	49,497
Reserved for encumbrances	188,810	-	188,810
Unreserved, undesignated special revenues	6,885,041	256,682	7,141,723
Total fund balances	7,123,348	256,682	7,380,030
Total liabilities and fund balance:	\$ 7,259,558	256,682	7,516,240

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET ASSETS
June 30, 2009

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net assets are different because:	Communications Authority
	<hr/>
Total Fund Balance Communications Authority	\$ 7,380,030
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,219,071
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.	(134,864)
	<hr/>
Net assets Communications Authority	<u><u>\$ 9,464,237</u></u>

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 COMMUNICATIONS AUTHORITY
 Fiscal Year Ended June 30, 2009**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental	\$ 4,838,777	3,016	4,841,793
Investment income	181,719	7,333	189,052
Miscellaneous	6,063	-	6,063
Total revenues	5,026,559	10,349	5,036,908
Expenditures			
Current			
Public Safety	3,855,181	-	3,855,181
Capital outlay	-	21,264	21,264
Total expenditures	3,855,181	21,264	3,876,445
Excess of revenues over expenditures before other financings sources (uses)	1,171,378	(10,915)	1,160,463
Net changes in fund balances	1,171,378	(10,915)	1,160,463
Fund balances beginning of year	5,951,970	267,597	6,219,567
Fund balances end of year	\$ 7,123,348	256,682	7,380,030

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, 2009

	<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>\$ 1,160,463</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.	853,303
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>49,765</u>
Change in net assets Communications Authority	<u><u>\$ 2,063,531</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$4,798,422	4,845,665	4,846,124	459
Interest income	185,000	185,000	181,719	(3,281)
Miscellaneous	5,000	5,000	6,160	1,160
Total revenues	<u>4,988,422</u>	<u>5,035,665</u>	<u>5,034,003</u>	<u>(1,662)</u>
Prior year cash appropriated	(515,489)			
Total budgeted revenues	<u>4,472,933</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	2,982,050	2,982,050	2,598,683	383,367
Operating expenses	1,490,883	1,490,883	1,256,120	234,763
Total expenditures	<u>4,472,933</u>	<u>4,472,933</u>	<u>3,854,803</u>	<u>618,130</u>
Excess (deficiency) of revenues over (under) expenditures	-	562,732	1,179,200	616,468
Net change in fund balance	-	562,732	1,179,200	616,468
Fund balance, beginning	<u>5,951,970</u>	<u>5,951,970</u>	<u>5,951,970</u>	-
Fund balance, ending	<u>\$5,951,970</u>	<u>6,514,702</u>	<u>7,131,170</u>	<u>616,468</u>
Change in accounts receivable			(7,443)	
Change in prepaid expenses			6,842	
Change in accounts payable			(5,291)	
Change in accrued liabilities			(1,930)	
GAAP fund balance (deficit)			<u>\$7,123,348</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 61,680	61,680	3,016	(58,664)
Investment income	8,000	8,000	7,333	(667)
Miscellaneous	-	-	-	-
Total revenues	<u>69,680</u>	<u>69,680</u>	10,349	(59,331)
Prior year cash appropriated	<u>(47,680)</u>			
Total budgeted revenues	22,000			
Expenditures				
Capital outlay	22,000	22,000	21,264	736
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>47,680</u>	<u>(10,915)</u>	<u>(58,595)</u>
Net change in fund balance	-	47,680	(10,915)	(58,595)
Fund balance, beginning	<u>267,597</u>	<u>267,597</u>	<u>267,597</u>	-
Fund balance, ending	<u>\$ 267,597</u>	<u>315,277</u>	<u>256,682</u>	<u>(58,595)</u>

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2009**

	San Juan Water Commission
ASSETS	
Pooled cash and investments	\$ 273,161
Receivables	
Intergovernmental	-
Interest	-
Other	166
Prepaid expenditures	18,424
Total assets	<u><u>\$ 291,751</u></u>
LIABILITIES	
Accounts payable	26,827
Accrued payroll	16,929
Total liabilities	<u><u>43,756</u></u>
FUND BALANCES	
Reserved for short-term assets	18,424
Reserved for encumbrances	66,204
Unreserved, undesignated special revenues	163,367
Total fund balances	<u><u>247,995</u></u>
Total liabilities and fund balances	<u><u>\$ 291,751</u></u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET ASSETS
June 30, 2009

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net assets are different because:	San Juan Water Commission
Total Fund Balance San Juan Water Commission	<u>\$ 247,995</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,408
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. Also the governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(47,669)</u>
Net assets San Juan Water Commission	<u><u>\$ 230,734</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, 2009**

	San Juan Water Commission
<u>Revenues</u>	
Intergovernmental	\$ 950,000
Investment income	16,475
Miscellaneous	4,183
	<hr/>
Total revenues	970,658
	<hr/>
<u>Expenditures</u>	
Current	
Environmental	1,000,161
Capital outlay	645,011
	<hr/>
Total expenditures	1,645,172
	<hr/>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<hr/> (674,514)
Net changes in fund balances	(674,514)
Fund balances beginning of year	<hr/> 922,509
Fund balances end of year	\$ 247,995
	<hr/> <hr/>

**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, 2009**

	<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>\$ (674,514)</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.	2,591
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>(14,908)</u>
Change in net assets San Juan Water Commission	<u><u>\$ (686,831)</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, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 2,411,355	2,411,355	950,000	(1,461,355)
Interest earnings	80,000	80,000	16,475	(63,525)
Miscellaneous	3,179	3,179	4,160	981
Total revenues	<u>2,494,534</u>	<u>2,494,534</u>	<u>970,635</u>	<u>(1,523,899)</u>
Prior year cash appropriated	<u>749,713</u>			
Total budgeted revenues	3,244,247			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	392,518	392,518	402,344	(9,826)
Operating expenses	843,729	843,729	583,967	259,762
Capital outlay	2,008,000	2,008,000	645,011	1,362,989
Total expenditures	<u>3,244,247</u>	<u>3,244,247</u>	<u>1,631,322</u>	<u>1,612,925</u>
Excess (deficiency) of revenues over (under) expenditures	-	(749,713)	(660,687)	89,026
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	(749,713)	(660,687)	89,026
Fund balance, beginning	<u>922,509</u>	<u>922,509</u>	<u>922,509</u>	-
Fund balance, ending	<u>\$ 922,509</u>	<u>172,796</u>	<u>261,822</u>	<u>89,026</u>
Change in investments				
Change in accounts receivable			23	
Change in prepaid expenses			3,550	
Change in accounts payable			(13,136)	
Change in accrued liabilities			(4,264)	
GAAP fund balance			<u>\$ 247,995</u>	

County Government Week Sheriff's Department Demonstration



**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2009**

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 SEVEN FISCAL YEARS
(accrual basis of accounting)

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

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

SCHEDULE 1

	<u>2008</u>	<u>2009</u>
\$	99,404,659	\$ 126,888,528
	85,767,872	76,534,768
	21,140,718	23,420,938
\$	<u>206,313,249</u>	<u>\$ 226,844,234</u>

\$	1,365,768	\$ 2,219,071
	-	-
	6,034,938	7,245,166
\$	<u>7,400,706</u>	<u>\$ 9,464,237</u>

\$	27,817	\$ 30,408
	-	-
	889,748	200,326
\$	<u>917,565</u>	<u>\$ 230,734</u>

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

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

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

SCHEDULE 2

	<u>2008</u>	<u>2009</u>
\$	16,045,023	\$ 18,336,265
	44,186,566	45,027,490
	7,747,021	7,816,257
	17,997,903	21,108,345
	4,552,527	5,555,398
	3,710,884	3,876,585
	3,226,345	3,464,626
\$	97,466,269	\$ 105,184,966

\$	1,240,351	\$ 1,668,349
	1,254,033	1,399,139
	5,859,701	6,660,677
	3,521,082	3,689,775
	285,207	282,574
	16,277,232	16,024,794
	8,635,839	10,634,591
\$	37,073,445	\$ 40,359,899

\$	(60,392,824)	\$ (64,825,067)
-----------	---------------------	------------------------

\$	19,175,278	\$ 20,207,811
	42,060,583	40,928,066
	1,800,586	1,685,025
	876,336	1,210,037
	17,313,715	15,645,026
	23,269	18,880
	1,219,606	2,748,488
	-	-
	3,560,458	2,147,124
	662,477	765,595
\$	86,692,308	\$ 85,356,052

\$	26,299,484	\$ 20,530,985
-----------	-------------------	----------------------

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

SCHEDULE 2-A

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

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 FOUR FISCAL YEARS
(accrual basis of accounting)

SCHEDULE 2-B

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

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 SEVEN FISCAL YEARS
(accrual basis of accounting)

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

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

SCHEDULE 3

<u>2008</u>	<u>2009</u>
\$ 1,314,085	\$ 1,668,349
10,333,881	13,069,805
2,616,491	4,576,750
13,550,572	15,140,351
8,629,863	5,273,103
628,553	631,541
-	-
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>

<u>\$ 4,713,869</u>	<u>\$ 4,841,793</u>
<u>\$ 4,713,869</u>	<u>\$ 4,841,793</u>

850,000	950,000
<u>\$ 850,000</u>	<u>\$ 950,000</u>

McGee Park Rocky Mountain RV Rally



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

SCHEDULE 4

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	\$ 15,061,060	\$ 13,539,329	\$ 1,733,159	\$ 516,681	\$ 7,448,847	\$ 16,831	\$ 38,315,907
2004	14,903,991	21,197,331	1,544,465	567,886	9,352,580	16,851	47,583,104
2005	16,712,145	26,636,072	1,637,564	576,867	13,239,591	14,824	58,817,063
2006	18,244,189	34,956,500	1,581,442	578,898	18,155,251	16,239	73,532,519
2007	16,794,458	37,741,077	1,625,501	579,408	16,085,560	20,483	72,846,487
2008	19,175,278	42,060,583	1,800,586	876,336	17,313,715	23,269	81,249,767
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
Percent Change 2003-2009	34.17%	202.29%	-2.78%	134.19%	110.03%	12.17%	107.99%

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

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

Fiscal Year	2000	2001	2002	2003
<u>Primary Government:</u>				
General fund				
Reserved	\$ 6,413,866	\$ 7,001,384	\$ 8,156,406	\$ 10,135,195
Unreserved	9,793,939	12,787,704	12,149,911	8,897,641
Total general fund	<u>\$ 16,207,805</u>	<u>\$ 19,789,088</u>	<u>\$ 20,306,317</u>	<u>\$ 19,032,836</u>
All other governmental funds				
Reserved	\$ 11,772,881	\$ 13,239,017	\$ 49,080,611	\$ 5,345,004
Unreserved, reported in:				
Special revenue funds	12,878,907	16,724,024	19,460,802	16,491,312
Capital projects funds	16,682	1,010,042	(9,904,892)	2,357,717
Total all other governmental funds	<u>\$ 24,668,470</u>	<u>\$ 30,973,083</u>	<u>\$ 58,636,521</u>	<u>\$ 24,194,033</u>
Total governmental funds fund balance	\$ 40,876,275	\$ 50,762,171	\$ 78,942,838	\$ 43,226,869
<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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 9,203,774	\$ 10,195,569	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175	\$ 12,474,637
9,224,695	11,123,651	13,705,337	13,807,310	11,992,525	13,116,151
<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>	<u>\$ 25,590,788</u>
\$ 43,433,843	\$ 28,729,221	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982	\$ 14,787,727
19,201,619	21,808,102	26,181,989	33,665,104	32,976,677	31,893,753
11,834,837	2,552,215	13,782,414	15,317,293	35,717,675	30,072,803
<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>	<u>\$ 76,754,283</u>
\$ 92,898,768	\$ 74,408,758	\$ 70,074,093	\$ 81,225,531	\$ 109,169,034	\$ 102,345,071
\$ -	\$ -	\$ 87,751	\$ 54,403	\$ 124,384	\$ 238,307
-	-	2,897,530	4,803,785	6,095,183	7,141,723
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>
\$ -	\$ -	\$ 42,338	\$ 136,960	\$ 38,661	\$ 84,628
-	-	3,167,724	1,908,424	883,848	163,367
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</u>	<u>\$ 247,995</u>

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

Fiscal Year	2000	2001	2002	2003
Revenues				
Taxes (see Schedule 7)	\$ 32,396,188	\$ 40,405,089	\$ 38,718,983	\$ 37,842,246
Licenses and permits and fees	1,683,122	2,879,582	4,425,849	7,355,844
Intergovernmental	5,789,321	6,937,358	7,876,326	9,486,870
Interest on investments	1,897,009	2,927,048	1,922,475	958,600
Rodeo	-	-	-	747,890
Sale of assets	-	-	-	103,528
Miscellaneous	1,168,334	235,404	156,589	240,494
Total revenues	42,933,974	53,384,481	53,100,222	56,735,472
Expenditures				
General government	5,993,845	6,446,331	7,061,850	8,604,855
Public safety	14,544,790	16,181,261	17,943,658	19,527,622
Health and welfare	5,434,635	6,126,591	6,718,854	8,533,710
Culture and recreation	1,636,328	1,779,732	2,816,844	3,413,997
Conservation	356,842	419,733	634,924	-
Highways and streets	4,042,341	3,837,354	5,192,220	-
Public works	-	-	-	8,190,200
Sanitation	-	-	-	-
Environmental	1,265,416	1,453,392	1,669,995	3,917,853
Capital outlay	4,522,220	5,387,706	12,092,421	12,440,813
Debt service				
Principal	-	1,265,000	1,515,000	1,440,000
Interest	732,186	1,067,304	988,147	2,939,477
Bond issuance costs	1,032,078	181,178	1,061,709	-
Interest expense	-	-	-	-
Total expenditures	39,560,681	44,145,582	57,695,622	69,008,527
Excess of revenues over (under) expenditures	3,373,293	9,238,899	(4,595,400)	(12,273,055)
Other Financing Sources (Uses)				
Bonds issued	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	-	-	-	(23,206,437)
Transfers in	10,423,473	10,913,444	23,765,550	24,418,897
Transfers out	(10,997,711)	(11,463,444)	(23,865,550)	(24,418,897)
Total other financing sources (uses)	4,410,776	646,997	32,776,067	(23,206,437)
Net changes in fund balances	\$ 7,784,069	\$ 9,885,896	\$ 28,180,667	\$ (35,479,492)
Debt service as a percentage of noncapital expenditures	5.0%	6.5%	7.8%	7.7%

SCHEDULE 6

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$	47,806,925	\$ 58,693,934	\$ 72,232,473	\$ 74,059,102	\$ 81,142,801	\$ 79,660,051
	7,862,723	9,257,997	9,877,677	10,224,763	12,160,374	13,700,514
	11,527,526	9,883,361	15,012,473	15,341,755	21,882,447	26,060,007
	887,738	2,078,343	2,468,396	3,609,971	3,560,458	2,147,124
	662,019	22,282	93,851	-	-	-
	613,600	455,348	330,926	870,317	91,841	35,568
	381,311	589,016	234,175	599,916	662,477	2,443,372
	<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>	<u>124,046,636</u>
	9,181,745	9,689,590	10,999,724	12,789,342	13,669,104	17,184,917
	22,599,540	26,272,623	31,693,632	35,977,150	40,660,054	43,606,393
	11,015,207	11,654,349	12,311,443	13,557,476	16,357,642	19,417,182
	3,464,310	2,659,394	2,808,239	3,183,233	3,779,726	4,782,298
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,024,719	5,189,435	5,304,040	5,477,566	6,361,745	6,215,067
	-	-	-	-	-	-
	3,756,886	2,516,476	2,961,851	3,323,786	3,710,884	3,876,585
	20,781,077	34,113,845	23,429,529	11,016,367	15,489,151	25,544,706
	2,130,000	3,870,000	4,980,000	5,000,000	5,205,000	6,755,000
	1,734,708	3,504,579	3,258,207	3,229,466	3,193,787	3,488,451
	941,861	-	552,419	-	420,010	-
	-	-	-	-	-	-
	<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>	<u>130,870,599</u>
	(9,888,211)	(18,490,010)	1,950,887	11,151,438	10,653,295	(6,823,963)
	59,560,110	-	32,395,000	-	17,450,000	-
	-	-	1,408,813	-	(11,009)	-
	-	-	(34,930,799)	-	(148,783)	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	17,617,201	19,183,438	28,234,539	27,130,657	45,461,234	29,767,041
	(17,617,201)	(19,183,438)	(28,234,539)	(27,130,657)	(45,461,234)	(29,767,041)
	<u>59,560,110</u>	<u>-</u>	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>	<u>-</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>	<u>\$ (6,823,963)</u>
	8.2%	11.3%	11.7%	10.0%	9.4%	9.7%

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

SCHEDULE 6-A

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

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

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

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	\$ 14,587,399	\$ 13,539,329	\$ 1,733,159	\$ 516,681	\$ 7,448,847	\$ 16,831	\$ 37,842,246
2004	15,127,812	21,197,331	1,544,465	567,886	9,352,580	16,851	47,806,925
2005	16,589,016	26,636,072	1,637,564	576,867	13,239,591	14,824	58,693,934
2006	16,944,143	34,956,500	1,581,442	578,898	18,155,251	16,239	72,232,473
2007	18,007,073	37,741,077	1,625,501	579,408	16,085,561	20,482	74,059,102
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
Percent Change 2003-2009	38.29%	202.29%	-2.78%	134.19%	110.03%	12.17%	110.51%

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	2000	2001	2002	2003	2004
Agriculture	\$ 3,260,187	\$ 3,853,370	\$ 3,463,068	\$ 2,862,056	\$ 3,125,414
Mining	488,014,145	798,329,301	578,180,084	689,314,777	607,918,843
Construction	221,416,211	243,812,890	276,120,351	227,255,781	285,686,825
Manufacturing	54,631,000	59,580,497	58,559,814	45,423,952	81,912,653
Trans, Comm., Util.	98,697,314	109,855,252	100,284,512	121,723,692	131,706,384
Wholesale Trade	142,179,242	151,810,093	137,288,624	117,913,376	134,578,752
Retail Trade	803,556,679	807,899,907	857,386,107	877,125,135	841,068,001
Finance, Insurance & Real Estate	25,960,069	29,650,594	27,998,152	27,011,911	27,188,498
Services	501,951,028	529,521,215	608,382,641	567,860,766	691,203,628
Government	52,815,001	59,874,847	64,662,780	81,017,819	73,905,230
Total (1)	<u>\$ 2,392,480,876</u>	<u>\$ 2,794,187,966</u>	<u>\$ 2,712,326,133</u>	<u>\$ 2,757,509,265</u>	<u>\$ 2,878,294,228</u>
County Direct Tax Rate as of 6/30	0.7500%	0.7500%	0.7500%	0.7500%	1.0625%

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

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

SCHEDULE 8

2005	2006	2007	2008	2009
\$ 3,166,913	\$ 5,119,445	\$ 6,208,195	\$ 2,756,121	\$ 3,513,459
687,343,880	847,054,986	775,282,826	873,856,660	897,561,303
350,081,488	364,342,845	426,275,670	606,207,521	589,085,051
123,344,214	152,739,833	157,302,699	198,949,959	180,416,312
145,247,327	172,338,365	194,126,155	210,184,086	236,021,995
180,056,813	253,483,931	280,104,550	323,493,404	301,134,218
797,136,275	811,891,723	907,912,575	943,383,335	880,964,124
32,360,736	40,447,837	48,976,849	79,434,817	84,247,959
841,834,330	885,557,210	941,654,296	963,804,186	928,420,521
67,971,165	73,833,091	78,985,195	65,502,825	16,877,681
<u>\$ 3,228,543,141</u>	<u>\$ 3,606,809,266</u>	<u>\$ 3,816,829,010</u>	<u>\$ 4,267,572,914</u>	<u>\$ 4,118,242,623</u>
1.0625%	1.1875%	1.1875%	1.1875%	1.1875%

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

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
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%
2009	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
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%
2009	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
2000	-	-	-	-	-
2001	-	-	-	-	-
2002	-	-	-	-	-
2003	-	-	-	-	-
2004	-	-	-	-	-
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%

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

Source: State of New Mexico Taxation and Revenue

SCHEDULE 9

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
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%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
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%
2009	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 2009		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	208	0.32%	\$ 3,513,459	0.09%
Mining	1,758	2.69%	897,561,303	21.79%
Construction	7,583	11.62%	589,085,051	14.30%
Manufacturing	2,616	4.01%	180,416,312	4.38%
Trans, Comm., Util.	4,357	6.68%	236,021,995	5.73%
Wholesale Trade	4,575	7.01%	301,134,218	7.31%
Retail Trade	13,888	21.28%	880,964,124	21.39%
Finance, Insurance & Real Estate	2,928	4.49%	84,247,959	2.05%
Services	27,340	41.89%	928,420,521	22.54%
Government	14	0.02%	16,877,681	0.41%
Total (1)	65,267	100.00%	\$ 4,118,242,623	100.00%

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

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

SCHEDULE 10

Fiscal Year 2000			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
181	0.36%	\$ 3,260,187	0.14%
1,354	2.67%	488,014,145	20.40%
5,688	11.22%	221,416,211	9.25%
1,685	3.32%	54,631,000	2.28%
3,126	6.17%	98,697,314	4.13%
3,375	6.66%	142,179,242	5.94%
13,510	26.65%	803,556,679	33.59%
1,457	2.87%	25,960,069	1.09%
20,271	39.98%	501,951,028	20.98%
54	0.11%	52,815,001	2.21%
50,701	100.00%	<u>\$ 2,392,480,876</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
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
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294

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
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%
2009	6.567	8.500	13,199,878,844	33.3%

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

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

SCHEDULE 11

<u>Oil & Gas</u>				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
\$ 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
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615

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

<u>Fiscal Year</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	6.693	6.096	6.276	6.285	6.050
Debt Service Millage	-	-	-	-	-
Total County Millage	<u>6.693</u>	<u>6.096</u>	<u>6.276</u>	<u>6.285</u>	<u>6.050</u>
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	5.165	4.921	4.958	5.075	4.897
Debt Service Millage	-	-	2.145	1.010	1.001
Total City Millage	<u>5.165</u>	<u>4.921</u>	<u>7.103</u>	<u>6.085</u>	<u>5.898</u>
City of Aztec					
Operating Millage	5.289	5.077	5.186	5.167	4.963
Debt Service Millage	-	-	-	-	-
Total City Millage	<u>5.289</u>	<u>5.077</u>	<u>5.186</u>	<u>5.167</u>	<u>4.963</u>
City of Farmington					
Operating Millage	1.667	1.539	1.582	1.584	1.510
Debt Service Millage	-	-	-	-	-
Total City Millage	<u>1.667</u>	<u>1.539</u>	<u>1.582</u>	<u>1.584</u>	<u>1.510</u>
Aztec Schools					
Operating Millage	2.302	2.082	2.145	2.137	2.272
Debt Service Millage	3.641	2.941	1.023	1.946	4.994
Total School Millage	<u>5.943</u>	<u>5.023</u>	<u>3.168</u>	<u>4.083</u>	<u>7.266</u>
Bloomfield Schools					
Operating Millage	2.116	2.301	2.307	2.311	2.303
Debt Service Millage	4.291	4.783	2.624	4.495	6.577
Total School Millage	<u>6.407</u>	<u>7.084</u>	<u>4.931</u>	<u>6.806</u>	<u>8.880</u>
Farmington Schools					
Operating Millage	2.325	2.114	2.179	2.355	2.256
Debt Service Millage	8.729	8.700	8.230	7.991	7.501
Total School Millage	<u>11.054</u>	<u>10.814</u>	<u>10.409</u>	<u>10.346</u>	<u>9.757</u>
Consolidated Schools					
Operating Millage	2.345	2.224	2.297	2.326	2.329
Debt Service Millage	7.585	7.534	6.814	7.634	7.638
Total School Millage	<u>9.930</u>	<u>9.758</u>	<u>9.111</u>	<u>9.960</u>	<u>9.967</u>
San Juan College					
Operating Millage	3.631	3.307	3.405	3.410	3.282
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	<u>4.231</u>	<u>3.907</u>	<u>4.005</u>	<u>4.010</u>	<u>3.882</u>
State of New Mexico					
Operating Millage	-	-	-	-	-
Debt Service Millage	1.482	1.529	1.765	1.123	1.520
Total School Millage	<u>1.482</u>	<u>1.529</u>	<u>1.765</u>	<u>1.123</u>	<u>1.520</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
6.661	6.627	6.737	6.451	6.567
-	-	-	-	-
<u>6.661</u>	<u>6.627</u>	<u>6.737</u>	<u>6.451</u>	<u>6.567</u>
5.034	5.099	5.223	5.049	5.198
1.571	0.956	1.912	2.492	2.175
<u>6.605</u>	<u>6.055</u>	<u>7.135</u>	<u>7.541</u>	<u>7.373</u>
5.075	5.031	5.088	4.802	4.860
-	-	-	-	-
<u>5.075</u>	<u>5.031</u>	<u>5.088</u>	<u>4.802</u>	<u>4.860</u>
1.526	1.496	1.511	1.434	1.457
-	-	-	-	-
<u>1.526</u>	<u>1.496</u>	<u>1.511</u>	<u>1.434</u>	<u>1.457</u>
2.280	2.281	2.287	2.276	2.280
3.082	2.375	2.366	2.967	2.997
<u>5.362</u>	<u>4.656</u>	<u>4.653</u>	<u>5.243</u>	<u>5.277</u>
2.312	2.316	2.325	2.314	2.322
4.350	4.349	4.355	5.310	5.357
<u>6.662</u>	<u>6.665</u>	<u>6.680</u>	<u>7.624</u>	<u>7.679</u>
2.287	2.261	3.349	2.263	3.953
7.507	7.490	6.451	7.427	5.772
<u>9.794</u>	<u>9.751</u>	<u>9.800</u>	<u>9.690</u>	<u>9.725</u>
2.336	2.338	2.347	2.337	2.346
6.729	6.748	6.571	6.838	6.837
<u>9.065</u>	<u>9.086</u>	<u>8.918</u>	<u>9.175</u>	<u>9.183</u>
3.342	3.316	3.371	3.228	3.283
0.600	0.600	0.600	0.600	0.600
<u>3.942</u>	<u>3.916</u>	<u>3.971</u>	<u>3.828</u>	<u>3.883</u>
-	-	-	-	-
1.028	1.234	1.291	1.221	1.250
<u>1.028</u>	<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>

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

	<u>Fiscal Year</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>Direct Rate</u>						
San Juan County						
Operating Millage		8.000	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>	<u>8.000</u>
<u>Overlapping Rates</u>						
City of Bloomfield						
Operating Millage		7.000	6.548	7.000	7.000	6.954
Debt Service Millage		-	-	2.145	1.010	1.001
Total City Millage		<u>7.000</u>	<u>6.548</u>	<u>9.145</u>	<u>8.010</u>	<u>7.955</u>
City of Aztec						
Operating Millage		6.458	5.946	6.253	6.355	6.051
Debt Service Millage		-	-	-	-	-
Total City Millage		<u>6.458</u>	<u>5.946</u>	<u>6.253</u>	<u>6.355</u>	<u>6.051</u>
City of Farmington						
Operating Millage		2.051	1.916	1.935	1.905	1.806
Debt Service Millage		-	-	-	-	-
Total City Millage		<u>2.051</u>	<u>1.916</u>	<u>1.935</u>	<u>1.905</u>	<u>1.806</u>
Aztec Schools						
Operating Millage		2.500	2.474	2.500	2.389	2.500
Debt Service Millage		3.641	2.941	1.023	1.946	4.994
Total School Millage		<u>6.141</u>	<u>5.415</u>	<u>3.523</u>	<u>4.335</u>	<u>7.494</u>
Bloomfield Schools						
Operating Millage		2.500	2.500	2.500	2.500	2.500
Debt Service Millage		4.291	4.783	2.624	4.495	6.577
Total School Millage		<u>6.791</u>	<u>7.283</u>	<u>5.124</u>	<u>6.995</u>	<u>9.077</u>
Farmington Schools						
Operating Millage		2.496	2.377	2.407	2.478	2.386
Debt Service Millage		8.729	8.700	8.230	7.991	7.501
Total School Millage		<u>11.225</u>	<u>11.077</u>	<u>10.637</u>	<u>10.469</u>	<u>9.887</u>
Consolidated Schools						
Operating Millage		2.500	2.500	2.500	2.500	2.500
Debt Service Millage		7.585	7.534	6.814	7.634	7.638
Total School Millage		<u>10.085</u>	<u>10.034</u>	<u>9.314</u>	<u>10.134</u>	<u>10.138</u>
San Juan College						
Operating Millage		4.500	4.500	4.500	4.500	4.500
Debt Service Millage		0.600	0.600	0.600	0.600	0.600
Total School Millage		<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
State of New Mexico						
Operating Millage		-	-	-	-	-
Debt Service Millage		1.482	1.529	1.765	1.123	1.520
Total School Millage		<u>1.482</u>	<u>1.529</u>	<u>1.765</u>	<u>1.123</u>	<u>1.520</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
8.500	8.500	8.500	8.500	8.500
-	-	-	-	-
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
7.000	6.734	6.781	5.649	5.529
1.571	0.956	1.912	2.492	2.175
<u>8.571</u>	<u>7.690</u>	<u>8.693</u>	<u>8.141</u>	<u>7.704</u>
6.295	6.256	6.312	6.009	6.324
-	-	-	-	-
<u>6.295</u>	<u>6.256</u>	<u>6.312</u>	<u>6.009</u>	<u>6.324</u>
1.850	1.877	1.925	1.824	1.879
-	-	-	-	-
<u>1.850</u>	<u>1.877</u>	<u>1.925</u>	<u>1.824</u>	<u>1.879</u>
2.500	2.500	2.474	2.500	2.500
3.082	2.375	2.366	2.967	2.997
<u>5.582</u>	<u>4.875</u>	<u>4.840</u>	<u>5.467</u>	<u>5.497</u>
2.500	2.500	2.500	2.500	2.500
4.350	4.349	4.355	5.310	5.357
<u>6.850</u>	<u>6.849</u>	<u>6.855</u>	<u>7.810</u>	<u>7.857</u>
2.436	2.471	3.483	2.426	4.130
7.507	7.490	6.451	7.427	5.772
<u>9.943</u>	<u>9.961</u>	<u>9.934</u>	<u>9.853</u>	<u>9.902</u>
2.500	2.500	2.500	2.500	2.500
6.729	6.748	6.571	6.838	6.837
<u>9.229</u>	<u>9.248</u>	<u>9.071</u>	<u>9.338</u>	<u>9.337</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
-	-	-	-	-
1.028	1.234	1.291	1.221	1.250
<u>1.028</u>	<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>

Arenacross Event - McGee Park



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

SCHEDULE 14

Taxpayer	2009			2000		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
San Juan Coal	\$ 285,161,168	1	6.5%	\$ 69,106,931	5	3.1%
New Mexico Gas Company*	280,983,192	2	6.4%	148,871,803	1	6.8%
BHP World Mineral	279,930,478	3	6.4%	65,417,109	7	3.0%
Arizona Public Service	247,084,327	4	5.6%	66,372,911	6	3.0%
Williams Field Services	226,297,252	5	5.1%	74,999,753	4	3.4%
Enterprise Field Service	205,986,196	6	4.7%	-	-	-
Tucson Electric Power	157,816,947	7	3.6%	36,749,151	9	1.7%
Southern California Edison	140,844,244	8	3.2%	94,055,752	3	4.3%
Transwestern Pipeline Co	122,034,376	9	2.8%	-	-	-
El Paso Natural Gas	119,044,574	10	2.7%	117,110,918	2	5.3%
Burlington Resources	-	-	-	64,590,605	8	2.9%
MSR Public Power Agency	-	-	-	32,723,953	10	1.5%
Totals	<u>\$ 2,065,182,754</u>		<u>46.9%</u>	<u>\$ 769,998,886</u>		<u>35.0%</u>

Source: San Juan County Assessor's Office

*Public Service Co. of New Mexico changed ownership in 2009 and is now New Mexico Gas Company, Inc.

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2000	41,171,326	288,241	41,459,567	40,098,097	97.39%
2001	43,616,479	(129,077)	43,487,402	42,052,407	96.41%
2002	42,703,730	58,218	42,761,948	41,412,959	96.98%
2003	43,494,760	283,670	43,778,430	42,216,822	97.06%
2004	46,868,972	950,243	47,819,215	45,767,230	97.65%
2005	45,995,892	745,646	46,741,538	45,419,134	98.75%
2006	48,026,866	788,709	48,815,575	47,402,124	98.70%
2007	51,201,927	387,593	51,589,520	50,180,945	98.01%
2008	55,884,865	222,868	56,107,733	54,445,797	97.42%
2009	59,218,046	70,938	59,288,984	57,647,121	97.35%

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

SCHEDULE 15

Total Collections to Date

Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
1,361,125	41,459,222	100.00%
1,434,100	43,486,507	100.00%
1,346,894	42,759,853	100.00%
1,558,116	43,774,938	99.99%
2,044,288	47,811,518	99.98%
1,311,184	46,730,318	99.98%
1,384,116	48,786,240	99.94%
1,284,856	51,465,801	99.76%
1,203,112	55,648,909	99.18%
-	57,647,121	97.23%

**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			
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	2.039%	583
2008	-	83,325,000	162,540	83,487,540	-	(2) 682
2009	-	76,570,000	162,540	76,732,540	-	(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, 2009**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	33,820,000	100.00%	33,820,000
Aztec School District	43,325,000	100.00%	43,325,000
Farmington School District	44,329,265	100.00%	44,329,265
Bloomfield School District	56,035,000	100.00%	56,035,000
San Juan College	20,240,000	100.00%	20,240,000
Cities			
City of Bloomfield	1,740,000	100.00%	1,740,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	453,730,000	8.61%	<u>39,066,153</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			238,555,418
San Juan County direct debt			<u>-</u>
Total direct and overlapping debt			238,555,418

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, 2009. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

Fiscal Year	2000	2001	2002	2003
Assessed Value of Property	\$ 2,387,786,532	\$ 3,013,958,367	\$ 3,106,092,088	\$ 2,681,038,593
Debt Limit, 4% of Assessed Value	95,511,461	120,558,335	124,243,684	107,241,544
Total net debt applicable to limit	-	-	-	-
Legal debt margin	95,511,461	120,558,335	124,243,684	107,241,544
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

SCHEDULE 18

2004	2005	2006	2007	2008	2009
\$ 3,253,386,688	\$ 3,653,126,771	\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690
130,135,468	146,125,071	172,480,528	170,199,292	175,996,625	192,222,868
-	-	-	-	-	-
130,135,468	146,125,071	172,480,528	170,199,292	175,996,625	192,222,868
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

SCHEDULE 19

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
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	\$ 5,539,660
Debt Service							
Principal	\$ -	\$ -	\$ 1,255,000	\$ 1,730,000	\$ 1,800,000	\$ 1,870,000	\$ 3,105,000
Interest	\$ -	\$ -	\$ 1,218,214	\$ 907,713	\$ 837,113	\$ 763,713	\$ 687,300
Coverage	-	-	1.59	1.70	1.86	2.02	1.46
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	\$ 11,097,800
Debt Service							
Principal	\$ 1,110,000	\$ 1,790,000	\$ 2,035,000	\$ 2,630,000	\$ 2,565,000	\$ 2,680,000	\$ 2,965,000
Interest	\$ 889,124	\$ 983,808	\$ 1,607,418	\$ 1,710,985	\$ 1,766,629	\$ 1,826,085	\$ 2,220,432
Coverage	3.24	2.48	2.18	2.10	2.28	2.37	2.14
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant							
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area	\$ 1,205,379	\$ 1,225,322	\$ 1,427,969	\$ 1,661,376	\$ 1,862,043	\$ 2,076,053	\$ 2,204,799
Debt Service							
Principal	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 90,000
Interest	\$ 32,940	\$ 29,430	\$ 25,920	\$ 22,140	\$ 18,090	\$ 14,040	\$ 9,720
Coverage	12.31	12.98	14.89	17.10	20.00	22.08	22.11
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects							
Pledged Revenue Gas Tax & Motor Vehicle Tax	\$ 1,733,159	\$ 1,544,465	\$ 1,637,564	\$ 1,581,442	\$ 1,625,501	\$ 1,800,586	\$ 1,685,025
Debt Service							
Principal	\$ 265,000	\$ 275,000	\$ 510,000	\$ 545,000	\$ 560,000	\$ 575,000	\$ 595,000
Interest	\$ 365,243	\$ 359,678	\$ 653,029	\$ 625,291	\$ 607,636	\$ 589,949	\$ 570,999
Coverage	2.75	2.43	1.41	1.35	1.39	1.55	1.45

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

Year	Population	Personal Income (1)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate		
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	3,501,167,346	28,598	35.7	23,180	3.6%		
2008	122,500	-	(2)	-	(2)	35.8	23,582	4.4%
2009	-	(2)	-	(2)	-	(2)	23,010	7.7%

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 NINE YEARS AGO**

Employer	Product/Service	2009		Percentage of Total County Employment
		Number of Employees	Rank	
San Juan Regional Medical Center	Health Care	1,600	1	2.94%
Farmington Public Schools	Education	1,197	2	2.20%
Central Consolidated Public Schools	Education	1,157	3	2.12%
BHP Billiton	Mining/Coal	1,035	4	1.90%
City of Farmington	Government	821	5	1.51%
Aztec Oil and Well	Oil & Gas	700	6	1.29%
San Juan County	Government	685	7	1.26%
Conoco Phillips	Oil & Gas	600	8	1.10%
Arizona Public Service	Power Plant	599	9	1.10%
San Juan College	Higher Education	532	10	0.98%
Bloomfield Schools	Education			
Aztec Schools	Education			
Public Service Company of New Mexico	Power Plant			
Totals		<u>8,926</u>		<u>16.39%</u>

Total Employment San Juan County 54,463

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

San Juan County Fire Department



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

SCHEDULE 22

Function/Program	Employees as of June 30									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	29	28	29	30	30	30	30	30	30	30
County Clerk	7	7	7	7	7	8	8	8	8	8
Bureau of Elections	5	5	5	6	6	6	6	6	6	6
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	6	6	6	7	7	7	7	7	7	7
Finance	9	9	9	9	10	11	11	11	13	14
Central Purchasing	8	8	8	8	8	9	9	9	10	11
Human Resources	5	5	6	7	6	6	6	7	8	7
Information Technology	8	9	8	8	8	8	9	9	9	10
Geographic Info Systems	0	0	0	0	0	0	2	3	3	3
Legal	4	4	4	4	4	4	4	5	5	7
County Executive Office	7	8	9	9	10	7	7	10	11	12
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	99	121	109	112	113	118	123	130	140	145
Juvenile Correction-Grant	5	4	3	0	0	0	0	0	0	0
Grade Court	2	0	0	0	0	0	0	0	0	0
Pre-Trial	0	3	3	3	2	2	0	0	0	0
Tracking Agents	0	0	8	0	0	0	0	0	0	0
Sheriff Department	97	97	104	105	105	110	113	114	125	127
Community Development	9	7	7	0	0	0	0	10	11	13
Emergency Management	0	0	0	0	0	5	5	6	6	6
Fire Operations	10	10	10	20	20	21	20	15	14	14
Compliance	0	0	0	0	6	6	6	5	7	7
DWI Treatment Facility	33	36	33	30	30	30	30	31	32	32
Meth Pilot Project	0	0	0	0	0	0	0	0	6	8
Juvenile Services	0	24	25	22	22	45	44	44	50	50
Communications Authority	37	37	37	37	42	41	45	46	48	48
Public Works										
Road	63	63	67	66	66	66	66	66	66	67
Health and Welfare										
Indigent Claims	1	1	1	1	1	2	2	2	2	2
Housing Authority	4	4	3	3	3	4	3	3	3	3
Culture and Recreation										
Parks & Facilities	49	50	50	51	50	55	57	56	60	62
Environmental										
Solid Waste	20	21	22	22	22	24	24	24	25	26
San Juan Water Commission	3	3	3	4	4	4	4	4	4	4
Total	528	578	584	579	590	637	649	669	717	737

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 FIVE FISCAL YEARS**

SCHEDULE 23

Function/Program	Fiscal Year				
	2005	2006	2007	2008	2009
General Government					
Assessor's					
Property transfers	6,116	6,716	6,416	5,808	5,245
Approximate number of reappraisals (1)	55,000	10,000	57,404	14,919	57,519
County Clerk					
Number of documents recorded	22,976	24,072	22,235	25,314	18,583
Number of marriage licenses issued	766	842	843	901	858
Bureau of Elections					
Number of registered voters	61,573	61,889	59,003	61,177	61,874
Probate Judge					
Number of probates filed	74	67	98	81	100
County Treasurer					
Number of property tax bills processed	52,857	53,478	54,578	55,548	56,067
Number of 2nd half notice reminders processed	20,694	20,523	20,043	20,537	18,475
Number of accounts payable checks processed	466	482	473	475	443
Number of Manufactured Home moving permits issued	1,813	1,331	936	992	744
Number of cash receipts processed	-	-	-	-	3,120
Finance					
Number of accounts payable checks processed	12,564	11,251	11,033	11,780	11,221
Number of payroll checks processed	6,718	7,269	7,067	7,241	7,169
Number of direct deposits processed	9,837	11,063	12,086	12,980	14,045
Central Purchasing					
Number of purchase orders processed	3,185	2,975	2,889	2,565	3,006
Number of bids processed	49	48	74	62	59
Human Resources					
Number of applicants processed	1,039	1,191	1,497	2,475	2,608
Turnover rate	25.71%	25.96%	24.08%	15.20%	15.27%
Information Technology					
Number of servers maintained	28	33	39	51	67
Number of pc's maintained	575	628	769	801	801
Number of phones maintained	325	350	531	555	552
Number of routers maintained	5	6	7	7	9
Number of switches maintained	42	43	45	47	49
Geographic Info Systems					
Number of maps created (7)					
Large Northern Map	30	35	26	46	19
Southern Map	10	13	16	15	10
GIS Map Book	45	97	53	69	54
Special Map Requests	190	222	205	406	421
Data - CD or Email Shape Files	55	59	23	35	17
Fire "Region" Books	Not Available	Not Available	Not Available	14	22
EMS Map Books	Not Available	Not Available	Not Available	17	0
Legal					
Number of civil cases filed	8	10	9	9	10
Number of civil cases closed	Not Available	Not Available	14	8	7
Number of civil cases pending	Not Available	Not Available	9	10	8
Risk Management					
Dollar amount of insurance premiums	\$ 1,172,100	\$ 1,117,959	\$ 1,214,047	\$ 1,180,493	\$ 1,235,729
Public Safety					
Corrections/Adult Detention					
Number of prisoners in custody	618	585	603	606	715
Number of beds	1,044	1,044	1,044	1,044	1,044
Per diem rate	\$ 46.50	\$ 49.00	\$ 61.48	\$ 61.48	\$ 63.23
Inmate worker (trustees) hours worked (3)	23,675	11,739	16,874	15,982	17,741
Alternative Sentencing (8)					
Individuals treated - Adult Misdemeanor Compliance	708	570	872	890	1,393
Individuals treated - DWI Treatment Facility	525	535	540	515	529
Individuals Treated - Jail based Methamphetamine Treatment	Not Available	12	48	47	46
Sheriff Department (6)					
Arrests - Adult	2,845	2,768	2,932	3,131	3,210
Arrests - Juvenile	277	324	272	350	308
Citations	11,994	8,985	12,017	10,853	12,723
Calls for service	48,220	50,695	50,119	48,813	48,589
Community Development					
Number of building permits issued	597	690	695	644	584
Number of building inspections	2,192	2,296	2,305	2,562	2,127
Number of exemptions	79	112	112	74	72
Number of replats	4	2	4	4	5
Number of subdivisions	-	4	2	1	0
Number of summary subdivisions	31	20	19	12	6

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

SCHEDULE 23

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

Source: Information provided by individual San Juan County departments.

(1) Years 2005, 2007, and 2009 were reappraisal years; all properties were reappraised. Years 2006 and 2008 were maintenance years. Reappraisals are done every other year.

(2) The number of calls responded to were recorded on a calendar year for 2006. For year 2006, actual number of calls were 4,899 through Sept. 2006. The remainder of the year was based on the average calls per month. 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.

(8) The 2005 Adult Misdemeanor Compliance numbers were updated from N/A to 708. All the numbers were updated for 2006 as follows: Adult misdemeanor was 564, updated to 570; DWI treatment was 534, updated to 535; and Jail based Meth Treatment was N/A, updated to 12. The 2008 Adult misdemeanor was 902, updated to 890. These adjustments were made due to Compliance.

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

Function/Program	Fiscal Year				
	2000	2001	2002	2003	2004
General Government					
Land	\$ 144,800	\$ 272,000	\$ 157,436	\$ 537,716	\$ 537,716
Buildings	8,223,725	8,223,725	8,263,725	8,339,725	8,277,725
Improvements	964,409	972,960	993,731	995,095	995,095
Equipment	3,066,084	3,203,631	3,903,885	4,241,249	5,023,540
Total General Government	<u>12,399,018</u>	<u>12,672,316</u>	<u>13,318,777</u>	<u>14,113,785</u>	<u>14,834,076</u>
Public Safety					
Land	592,752	592,753	661,988	1,012,031	1,012,031
Buildings	14,749,583	15,140,119	16,895,486	17,432,560	17,474,391
Improvements	2,198,984	2,533,608	2,671,542	2,848,768	3,233,945
Equipment	15,643,749	16,894,104	18,203,183	18,691,745	20,022,347
Total Public Safety	<u>33,185,068</u>	<u>35,160,584</u>	<u>38,432,199</u>	<u>39,985,104</u>	<u>41,742,714</u>
Public Works					
Land	62,729	62,729	62,729	93,626	1,105,918
Buildings	68,043	68,043	68,043	68,043	92,397
Improvements	2,986,728	2,986,727	2,992,244	55,808	63,101
Equipment	5,668,189	6,055,037	6,564,045	6,537,018	6,844,603
Infrastructure	-	-	-	71,911,662	75,923,817
Total Public Works	<u>8,785,689</u>	<u>9,172,536</u>	<u>9,687,061</u>	<u>78,666,157</u>	<u>84,029,836</u>
Health and Welfare					
Land	189,391	189,391	208,167	208,167	208,167
Buildings	13,694,842	13,421,519	13,309,221	13,292,271	13,173,925
Improvements	209,897	209,897	211,626	211,625	179,204
Equipment	1,570,828	1,603,641	1,807,945	2,145,748	2,321,644
Total Health and Welfare	<u>15,664,958</u>	<u>15,424,448</u>	<u>15,536,959</u>	<u>15,857,811</u>	<u>15,882,940</u>
Culture and Recreation					
Land	872,367	971,687	1,156,433	1,042,542	1,042,542
Buildings	8,479,697	9,332,739	11,103,167	11,153,167	11,153,167
Improvements	310,790	339,596	4,915,738	6,003,140	6,090,322
Equipment	1,023,242	1,130,819	1,560,629	1,520,487	1,668,897
Total Culture and Recreation	<u>10,686,096</u>	<u>11,774,841</u>	<u>18,735,967</u>	<u>19,719,336</u>	<u>19,954,928</u>
Environmental					
Land	270,310	270,310	270,310	237,233	237,233
Buildings	-	-	-	12,085	12,085
Improvements	829,828	1,106,643	1,106,643	1,125,684	1,125,684
Equipment	864,456	915,860	1,118,465	1,147,255	1,177,625
Total Environmental	<u>1,964,594</u>	<u>2,292,813</u>	<u>2,495,418</u>	<u>2,522,257</u>	<u>2,552,627</u>
Work in Progress	<u>2,159,930</u>	<u>1,995,687</u>	<u>3,368,081</u>	<u>11,430,259</u>	<u>25,554,480</u>
Total Capital Assets General Government	<u>\$ 84,845,353</u>	<u>\$ 88,493,225</u>	<u>\$ 101,574,462</u>	<u>\$ 182,294,709</u>	<u>\$ 204,551,601</u>
Discretely Presented Component Units					
Communications Authority (1)					
Land	-	-	-	-	-
Buildings	559,094	559,094	559,094	559,094	590,894
Improvements	59,806	59,806	59,806	69,915	69,915
Equipment	1,559,559	1,456,769	1,377,532	1,371,179	1,477,107
Total Communications Authority	<u>2,178,459</u>	<u>2,075,669</u>	<u>1,996,432</u>	<u>2,000,188</u>	<u>2,137,916</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 2,178,459</u>	<u>\$ 2,075,669</u>	<u>\$ 1,996,432</u>	<u>\$ 2,000,188</u>	<u>\$ 2,137,916</u>
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	-	-	-	-	-
Total Capital Assets San Juan Water Com.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Source: San Juan County Finance Department

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

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

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

SCHEDULE 24

Fiscal Year				
2005	2006	2007	2008	2009
\$ 534,566	\$ 534,566	\$ 534,566	\$ 862,597	\$ 1,581,081
7,175,207	7,175,207	7,175,207	7,175,207	7,175,207
585,731	585,731	629,911	984,144	1,008,004
4,901,907	5,346,517	5,208,814	5,350,426	6,023,374
<u>13,197,411</u>	<u>13,642,021</u>	<u>13,548,498</u>	<u>14,372,374</u>	<u>15,787,666</u>
1,012,031	1,873,445	1,873,444	1,873,444	2,202,295
17,425,055	53,709,777	54,386,816	47,719,780	47,843,046
3,253,513	3,929,198	5,906,352	5,851,537	6,656,327
19,988,652	22,056,868	22,417,830	23,181,937	25,005,988
<u>41,679,251</u>	<u>81,569,288</u>	<u>84,584,442</u>	<u>78,626,698</u>	<u>81,707,656</u>
1,433,249	29,989	29,989	29,989	29,989
152,398	68,043	68,043	926,848	926,848
63,101	63,101	63,101	63,101	63,101
6,632,101	7,019,528	6,632,713	7,056,078	7,470,497
80,346,870	91,317,664	93,245,886	95,895,485	99,742,109
<u>88,627,719</u>	<u>98,498,325</u>	<u>100,039,732</u>	<u>103,971,501</u>	<u>108,232,544</u>
208,167	208,167	208,167	208,167	325,126
14,087,019	14,087,019	39,946,844	40,405,219	42,882,634
179,204	180,601	180,601	167,181	234,246
2,440,076	3,382,100	4,834,940	5,565,203	5,653,655
<u>16,914,466</u>	<u>17,857,887</u>	<u>45,170,552</u>	<u>46,345,770</u>	<u>49,095,661</u>
1,072,542	1,072,542	1,072,542	1,396,649	1,436,649
11,153,167	11,153,167	11,832,501	11,836,668	12,068,163
6,090,322	6,134,844	6,138,189	6,255,291	11,928,115
1,557,418	1,670,375	1,797,003	2,004,308	2,195,669
<u>19,873,449</u>	<u>20,030,928</u>	<u>20,840,235</u>	<u>21,492,916</u>	<u>27,628,596</u>
237,233	237,233	237,233	237,233	237,233
12,085	12,085	12,085	12,085	12,085
1,125,684	1,125,684	1,133,121	1,133,121	1,133,121
1,158,449	1,332,021	1,413,505	1,579,405	1,806,902
<u>2,533,451</u>	<u>2,707,023</u>	<u>2,795,944</u>	<u>2,961,844</u>	<u>3,189,341</u>
55,052,528	26,307,548	1,485,502	11,493,027	22,612,952
<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>	<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>	<u>\$ 308,254,416</u>
-	-	-	-	-
590,894	590,894	590,894	590,894	590,894
69,915	69,915	114,177	178,695	178,695
1,532,027	1,927,749	1,966,328	1,940,921	1,940,921
<u>2,192,836</u>	<u>2,588,558</u>	<u>2,671,399</u>	<u>2,710,510</u>	<u>2,710,510</u>
-	-	2,648	43,075	1,113,504
<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>	<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>	<u>\$ 3,824,014</u>
-	-	-	-	-
-	-	-	-	-
-	114,690	114,690	107,405	117,624
<u>\$ -</u>	<u>\$ 114,690</u>	<u>\$ 114,690</u>	<u>\$ 107,405</u>	<u>\$ 117,624</u>

SAN JUAN COUNTY, NEW MEXICO
BANK ACCOUNTS
June 30, 2009

Description	6/30/09 Bank Balance	O/S Deposits	O/S Checks	Book Balance
Citizens				
Citizens - HUD	\$ 271,563	-	(14,467)	257,096
Communications Authority	9,496	(44)	(9,452)	-
Tall Tree - Health Ins.	396,566	45,539	(442,105)	-
Payroll account	106,348	10	(106,358)	-
Citizens - Investment	11,231,062			11,231,062
Citizens - Adult Det	6,166,537			6,166,537
Total Demand Deposits	<u>18,181,572</u>	<u>45,505</u>	<u>(572,382)</u>	<u>17,654,695</u>
Citizens - Certificates of Deposit	7,500,000			7,500,000
Citizens Bank total	<u>25,681,572</u>	<u>45,505</u>	<u>(572,382)</u>	<u>25,154,695</u>
Bank of America				
Checking - operating	11,042,483	367,029	(3,077,720)	8,331,792
Bank of America total	<u>11,042,483</u>	<u>367,029</u>	<u>(3,077,720)</u>	<u>8,331,792</u>
Wells Fargo Bank				
Wells Fargo-CD	48,500,000	-	-	48,500,000
Checking - Clerk's Refund	1,058	179	(263)	974
Wells Fargo Bank Total	<u>48,501,058</u>	<u>179</u>	<u>(263)</u>	<u>48,500,974</u>
Bank of the Southwest				
Bank of the Southwest CD	2,500,000	-	-	2,500,000
Bank of the Southwest Total	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
First Financial Credit Union				
First Financial - CD	250,000	-	-	250,000
First Financial Credit Union Total	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Total all banks	<u>\$ 87,975,113</u>	<u>\$ 412,713</u>	<u>\$ (3,650,365)</u>	<u>\$ 84,737,461</u>

**SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2009**

	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			\$ 18,181,572	11,042,483	1,058	-	-	29,225,113
Certificates of deposit			7,500,000	-	48,500,000	2,500,000	250,000	58,750,000
Overnight deposits			-	-	-	-	-	-
			<u>25,681,572</u>	<u>11,042,483</u>	<u>48,501,058</u>	<u>2,500,000</u>	<u>250,000</u>	<u>87,975,113</u>
Less: FDIC insurance			356,348	250,000	251,058	250,000	250,000	1,357,406
Demand deposits			-	-	-	-	-	-
Total uninsured public funds			<u>\$ 25,325,224</u>	<u>10,792,483</u>	<u>48,250,000</u>	<u>2,250,000</u>	<u>-</u>	<u>86,617,707</u>
Pledged Collateral Required:								
50 percent on deposits			12,662,612	5,396,242	24,125,000	1,125,000	-	43,308,854
Pledged Collateral Required			<u>12,662,612</u>	<u>5,396,242</u>	<u>24,125,000</u>	<u>1,125,000</u>	<u>-</u>	<u>43,308,854</u>
Pledged Collateral at June 30, 2009			<u>13,242,041</u>	<u>11,745,438</u>	<u>24,393,496</u>	<u>1,200,000</u>	<u>-</u>	<u>50,580,975</u>
Excess (deficiency)			<u>\$ 579,429</u>	<u>6,349,196</u>	<u>268,496</u>	<u>75,000</u>	<u>-</u>	<u>7,272,121</u>
Pledged collateral	Federal Reserve Bank, Dallas, Texas	FHLB 1/22/18 CUSIP # 3133XNZ44	5,059,400	-	-	-	-	5,059,400
		FHLB 1/15/32 CUSIP # 31393FXA9	4,195,121	-	-	-	-	4,195,121
		FHLB 6/1/12 CUSIP # 3136FHTX3	3,987,520	-	-	-	-	3,987,520
		FHLB 9/16/33 CUSIP # 38374XWL5	-	-	-	-	-	-
	Roswell, NM	FHLB 9/16/09 LOC # 3001000284	-	-	-	1,200,000	-	1,200,000
	Richmond, VA	GNMA 2/15/32 CUSIP #36200Q3L6	-	82,468	-	-	-	82,468
		GNMA 1/15/17 CUSIP #36200QUZ5	-	841,596	-	-	-	841,596
		GNMA 1/15/17 CUSIP #36201ELN8	-	822,563	-	-	-	822,563
		GNMA 5/15/36 CUSIP #36201XRJ9	-	10,949	-	-	-	10,949
		GNMA 3/20/34 CUSIP #36202D4R9	-	420,726	-	-	-	420,726
		GNMA 4/20/38 CUSIP #36202ESB6	-	586,893	-	-	-	586,893
		GNMA 8/20/38 CUSIP #36202EVQ9	-	8,893,653	-	-	-	8,893,653
		GNMA 1/20/18 CUSIP #36202KGS8	-	16,376	-	-	-	16,376
		GNMA 10/15/34 CUSIP #36205YWX6	-	70,214	-	-	-	70,214
	California	FNMA 10/1/37 CUSIP #31371NNV3	-	-	3,659,510	-	-	3,659,510
		FNMA 10/1/37 CUSIP #31371NNV3	-	-	8,893,004	-	-	8,893,004
		FNMA 2/1/36 CUSIP #31408GZC4	-	-	968,941	-	-	968,941
		FNMA 5/1/36 CUSIP #31409T5B0	-	-	4,736,883	-	-	4,736,883
		FNMA 6/1/38 CUSIP #31412TNE9	-	-	6,135,157	-	-	6,135,157
Totals			<u>\$ 13,242,041</u>	<u>11,745,438</u>	<u>24,393,495</u>	<u>1,200,000</u>	<u>-</u>	<u>50,580,974</u>
Reconciliation to Financial Statements:								
Total per banks			\$ 25,681,572	11,042,483	48,501,058	2,500,000	250,000	87,975,113
Reconciling items:								
Deposits in transit			45,505	367,029	179	-	-	412,713
Outstanding checks			(572,382)	(3,077,720)	(263)	-	-	(3,650,365)
Other reconciling items			-	-	-	-	-	-
			<u>\$ 25,154,695</u>	<u>8,331,792</u>	<u>48,500,974</u>	<u>2,500,000</u>	<u>250,000</u>	<u>84,737,461</u>
Investments								18,924,188
Cash on hand								1,142
Cash and investments per financial statements								<u>103,662,791</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2009

Property taxes receivable, beginning of year	\$ 1,557,822
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	59,218,091
Adjustments	
Net increases in taxes receivables	<u>(1,425,249)</u>
Total receivables prior to collections	<u>59,350,664</u>
Collections for fiscal year ended June 30, 2009	<u>(57,071,178)</u>
Property taxes receivables, end of year	<u><u>\$ 2,279,486</u></u>

Property taxes receivable by years

1999	345
2000	896
2001	2,095
2002	3,492
2003	7,697
2004	11,220
2005	29,335
2006	123,719
2007	458,824
2008	<u>1,641,863</u>
Total taxes receivable	2,279,486
Property taxes receivable reported in the general fund	(660,228)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(50,906)</u>
Subtotal	(711,134)
Total property taxes receivable - agency funds	<u><u>\$ 1,568,352</u></u>

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating											
2008	122,682.66	118,711.12	118,711.12	1,187.11	117,524.01	117,524.01	0.00	0.00	0.00	0.00	3,971.54
2007	122,103.65	3,378.22	120,813.99	1,208.14	3,344.44	119,605.85	0.00	0.00	0.00	0.00	1,289.66
2006	114,717.97	593.44	114,403.19	1,144.03	587.51	113,259.16	0.00	0.00	0.00	0.00	314.78
2005	106,241.27	190.30	106,171.58	1,061.72	188.40	105,109.86	0.00	0.00	0.00	0.00	69.69
2004	106,644.34	39.78	106,607.30	1,066.07	39.38	105,541.23	0.00	0.00	0.00	0.00	37.04
2003	105,149.51	18.11	105,130.06	1,051.30	17.93	104,078.76	0.00	0.00	0.00	0.00	19.45
2002	115,380.65	24.45	115,380.65	1,153.81	24.21	114,226.84	0.00	0.00	0.00	0.00	0.00
2001	102,225.14	2.69	102,225.14	1,022.25	2.66	101,202.89	0.00	0.00	0.00	0.00	0.00
2000	95,491.71	(0.23)	95,491.71	954.92	(0.23)	94,536.79	0.00	0.00	0.00	0.00	0.00
1999	87,464.29	0.00	87,464.29	874.64	0.00	86,589.65	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Operatio	1,078,101.19	122,957.88	1,072,399.03	10,723.99	121,728.30	1,061,675.04	0.00	0.00	0.00	0.00	5,702.16
Aztec Schools Debt Service											
2008	969,262.72	932,974.69	932,974.69	9,329.75	923,644.94	923,644.94	0.00	0.00	0.00	0.00	36,288.03
2007	941,409.22	28,122.93	930,382.01	9,303.82	27,841.70	921,078.19	0.00	0.00	0.00	0.00	11,027.21
2006	688,351.77	4,701.41	685,941.41	6,859.41	4,654.40	679,082.00	0.00	0.00	0.00	0.00	2,410.36
2005	639,759.97	1,424.53	639,285.08	6,392.85	1,410.28	632,892.23	0.00	0.00	0.00	0.00	474.89
2004	820,607.99	377.99	820,279.21	8,202.79	374.21	812,076.42	0.00	0.00	0.00	0.00	328.78
2003	1,310,947.95	254.96	1,310,681.07	13,106.81	252.41	1,297,574.26	0.00	0.00	0.00	0.00	266.88
2002	495,287.54	129.52	495,287.54	4,952.88	128.22	490,334.66	0.00	0.00	0.00	0.00	0.00
2001	243,024.83	9.81	243,024.83	2,430.25	9.71	240,594.58	0.00	0.00	0.00	0.00	0.00
2000	662,645.01	(2.53)	662,645.01	6,626.45	(2.50)	656,018.56	0.00	0.00	0.00	0.00	0.00
1999	728,587.98	0.00	728,587.98	7,285.88	0.00	721,302.10	0.00	0.00	0.00	0.00	0.00
Total Aztec SchoolsDebt Svc.	7,499,884.98	967,993.31	7,449,088.83	74,490.89	958,313.38	7,374,597.94	0.00	0.00	0.00	0.00	50,796.15
Aztec Schools Capital Improvements											
2008	646,673.82	622,607.68	622,607.68	6,226.08	616,381.60	616,381.60	0.00	0.00	0.00	0.00	24,066.14
2007	634,581.91	18,957.31	627,154.83	6,271.55	18,767.74	620,883.28	0.00	0.00	0.00	0.00	7,427.08
2006	578,712.91	3,971.84	576,682.96	5,766.83	3,932.12	570,916.13	0.00	0.00	0.00	0.00	2,029.95
2005	538,745.43	1,199.65	538,346.05	5,383.46	1,187.65	532,962.59	0.00	0.00	0.00	0.00	399.38
2004	532,521.14	245.31	532,303.26	5,323.03	242.86	526,980.23	0.00	0.00	0.00	0.00	217.88
2003	525,005.39	102.11	524,901.24	5,249.01	101.09	519,652.23	0.00	0.00	0.00	0.00	104.15
2002	482,261.99	125.17	482,261.99	4,822.62	123.92	477,439.37	0.00	0.00	0.00	0.00	0.00
2001	464,844.83	17.86	464,844.83	4,648.45	17.68	460,196.38	0.00	0.00	0.00	0.00	0.00
2000	433,613.05	(1.56)	433,613.05	4,336.13	(1.54)	429,276.92	0.00	0.00	0.00	0.00	0.00
1999	400,214.06	0.00	400,214.06	4,002.14	0.00	396,211.92	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch. Cap. Imp.	5,237,174.53	647,225.37	5,202,929.95	52,029.30	640,753.12	5,150,900.65	0.00	0.00	0.00	0.00	34,244.58

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	1,738,619.20	1,674,293.49	1,674,293.49	16,742.93	1,657,550.56	1,657,550.56	0.00	0.00	0.00	0.00	64,325.71
2007	1,698,094.78	50,458.46	1,678,350.83	16,783.51	49,953.88	1,661,567.32	0.00	0.00	0.00	0.00	19,743.95
2006	1,381,782.65	9,266.69	1,377,027.56	13,770.28	9,174.02	1,363,257.28	0.00	0.00	0.00	0.00	4,755.09
2005	1,284,746.67	2,814.48	1,283,802.71	12,838.03	2,786.34	1,270,964.68	0.00	0.00	0.00	0.00	943.96
2004	1,459,773.47	663.08	1,459,189.77	14,591.90	656.45	1,444,597.87	0.00	0.00	0.00	0.00	583.70
2003	1,941,102.85	375.18	1,940,712.37	19,407.12	371.43	1,921,305.25	0.00	0.00	0.00	0.00	390.48
2002	1,092,930.18	279.14	1,092,930.18	10,929.30	276.35	1,082,000.88	0.00	0.00	0.00	0.00	0.00
2001	810,094.80	30.36	810,094.80	8,100.95	30.06	801,993.85	0.00	0.00	0.00	0.00	0.00
2000	1,191,749.77	(4.32)	1,191,749.77	11,917.50	(4.28)	1,179,832.27	0.00	0.00	0.00	0.00	0.00
1999	1,216,266.33	0.00	1,216,266.33	12,162.66	0.00	1,204,103.67	0.00	0.00	0.00	0.00	0.00
Grand Total Aztec Schools	13,815,160.70	1,738,176.56	13,724,417.81	137,244.18	1,720,794.79	13,587,173.63	0.00	0.00	0.00	0.00	90,742.89

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Schools Operating											
2008	192,836.74	189,380.68	189,380.68	1,893.81	187,486.87	187,486.87	0.00	0.00	0.00	0.00	3,456.06
2007	168,558.53	2,674.83	167,743.72	1,677.44	2,648.08	166,066.28	0.00	0.00	0.00	0.00	814.81
2006	157,519.79	1,451.78	157,254.77	1,572.55	1,437.26	155,682.22	0.00	0.00	0.00	0.00	265.02
2005	147,794.81	156.30	147,718.22	1,477.18	154.74	146,241.04	0.00	0.00	0.00	0.00	76.59
2004	140,712.65	34.74	140,708.88	1,407.09	34.39	139,301.79	0.00	0.00	0.00	0.00	3.77
2003	111,019.85	20.21	111,017.66	1,110.18	20.01	109,907.48	0.00	0.00	0.00	0.00	2.19
2002	154,996.89	11.97	154,994.48	1,549.94	11.85	153,444.54	0.00	0.00	0.00	0.00	2.41
2001	145,687.38	2.77	145,687.19	1,456.87	2.74	144,230.32	0.00	0.00	0.00	0.00	0.19
2000	146,805.91	0.29	146,803.78	1,468.04	0.29	145,335.74	0.00	0.00	0.00	0.00	2.13
1999	140,642.00	2.55	140,641.77	1,406.42	2.52	139,235.35	0.00	0.00	0.00	0.00	0.23
Total Bloomfield Sch. Oper.	1,506,574.55	193,736.12	1,501,951.15	15,019.51	191,798.76	1,486,931.64	0.00	0.00	0.00	0.00	4,623.40
Bloomfield Schools Debt Service											
2008	2,200,418.99	2,147,551.08	2,147,551.08	21,475.51	2,126,075.57	2,126,075.57	0.00	0.00	0.00	0.00	52,867.91
2007	2,007,112.07	38,542.92	1,994,112.72	19,941.13	38,157.49	1,974,171.59	0.00	0.00	0.00	0.00	12,999.35
2006	1,517,597.22	15,624.71	1,514,458.87	15,144.59	15,468.46	1,499,314.28	0.00	0.00	0.00	0.00	3,138.35
2005	1,427,379.56	1,835.48	1,426,459.63	14,264.60	1,817.13	1,412,195.03	0.00	0.00	0.00	0.00	919.93
2004	1,360,179.86	432.92	1,360,130.90	13,601.31	428.59	1,346,529.59	0.00	0.00	0.00	0.00	48.96
2003	1,666,251.60	410.21	1,666,197.57	16,661.98	406.11	1,649,535.59	0.00	0.00	0.00	0.00	54.03
2002	1,544,933.07	154.68	1,544,901.24	15,449.01	153.13	1,529,452.23	0.00	0.00	0.00	0.00	31.83
2001	820,519.09	23.75	820,517.44	8,205.17	23.51	812,312.27	0.00	0.00	0.00	0.00	1.65
2000	1,502,860.21	4.58	1,502,824.05	15,028.24	4.53	1,487,795.81	0.00	0.00	0.00	0.00	36.16
1999	1,272,442.81	32.99	1,272,439.77	12,724.40	32.66	1,259,715.37	0.00	0.00	0.00	0.00	3.04
Total Bloomfield Sch Debt	15,319,694.48	2,204,613.32	15,249,593.27	152,495.93	2,182,567.19	15,097,097.34	0.00	0.00	0.00	0.00	70,101.21
Bloomfield Schools Capital Improvements											
2008	821,566.09	801,776.58	801,776.58	8,017.77	793,758.81	793,758.81	0.00	0.00	0.00	0.00	19,789.51
2007	755,933.35	14,517.43	751,079.73	7,510.80	14,372.26	496,341.46	0.00	0.00	0.00	0.00	4,853.62
2006	696,946.50	7,175.59	695,504.15	6,955.04	7,103.83	688,549.11	0.00	0.00	0.00	0.00	1,442.35
2005	656,428.47	844.10	656,001.38	6,560.01	835.66	649,441.37	0.00	0.00	0.00	0.00	427.09
2004	625,374.47	199.05	625,351.87	6,253.52	197.06	619,098.35	0.00	0.00	0.00	0.00	22.60
2003	506,690.46	124.72	506,673.67	5,066.74	123.47	501,606.93	0.00	0.00	0.00	0.00	16.79
2002	689,435.76	68.82	689,421.77	6,894.22	68.13	682,527.55	0.00	0.00	0.00	0.00	13.99
2001	625,395.34	18.10	625,394.06	6,253.94	17.92	575,849.45	0.00	0.00	0.00	0.00	1.28
2000	628,416.62	1.92	628,401.73	6,284.02	1.90	622,117.71	0.00	0.00	0.00	0.00	14.89
1999	583,269.43	13.72	583,268.16	5,832.68	13.58	577,435.48	0.00	0.00	0.00	0.00	1.27
Total Bloomfield Sch Cap	6,589,456.49	824,740.03	6,562,873.10	65,628.73	816,492.63	6,206,726.23	0.00	0.00	0.00	0.00	26,583.39

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	488.26	488.11	488.11	4.88	483.23	163.35	0.00	0.00	0.00	0.00	0.15
2007	422.83	11.55	422.83	4.23	11.43	418.60	0.00	0.00	0.00	0.00	0.00
2006	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00	0.00	0.00
2005	201.91	0.00	201.91	2.02	0.00	199.89	0.00	0.00	0.00	0.00	0.00
2004	177.62	0.00	177.62	1.78	0.00	175.84	0.00	0.00	0.00	0.00	0.00
2003	127.08	0.00	127.08	1.27	0.00	125.81	0.00	0.00	0.00	0.00	0.00
2002	101.36	0.00	101.36	1.01	0.00	100.35	0.00	0.00	0.00	0.00	0.00
2001	106.41	0.00	106.41	1.06	0.00	105.35	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	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.	1,918.28	499.66	1,918.13	19.18	494.66	1,579.07	0.00	0.00	0.00	0.00	0.15
61/20 School Debt Service											
2008	3,102.97	3,101.32	3,101.32	31.01	3,070.31	3,070.31	0.00	0.00	0.00	0.00	1.65
2007	2,685.73	68.53	2,685.73	26.86	67.84	2,658.87	0.00	0.00	0.00	0.00	0.00
2006	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00	0.00	0.00
2005	1,076.10	0.00	1,076.10	10.76	0.00	1,065.34	0.00	0.00	0.00	0.00	0.00
2004	1,266.85	0.00	1,266.85	12.67	0.00	1,254.18	0.00	0.00	0.00	0.00	0.00
2003	1,526.09	0.00	1,526.09	15.26	0.00	1,510.83	0.00	0.00	0.00	0.00	0.00
2002	486.58	0.00	486.58	4.87	0.00	481.71	0.00	0.00	0.00	0.00	0.00
2001	252.99	0.00	252.99	2.53	0.00	250.46	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61/20 Debt Service	11,929.15	3,169.85	11,927.50	119.28	3,138.15	11,808.23	0.00	0.00	0.00	0.00	1.65
61/20 School Capital Improvements											
2008	2,070.69	2,069.59	2,069.59	20.70	2,048.89	2,048.89	0.00	0.00	0.00	0.00	1.10
2007	1,810.42	46.20	1,810.42	18.10	45.74	1,792.32	0.00	0.00	0.00	0.00	0.00
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00	0.00	0.00
2005	906.22	0.00	906.22	9.06	0.00	897.16	0.00	0.00	0.00	0.00	0.00
2004	822.11	0.00	822.11	8.22	0.00	813.89	0.00	0.00	0.00	0.00	0.00
2003	611.18	0.00	611.18	6.11	0.00	605.07	0.00	0.00	0.00	0.00	0.00
2002	472.87	0.00	472.87	4.73	0.00	468.14	0.00	0.00	0.00	0.00	0.00
2001	483.92	0.00	483.92	4.84	0.00	479.08	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	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.	8,461.47	2,115.79	8,460.37	84.60	2,094.63	8,375.77	0.00	0.00	0.00	0.00	1.10

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	3,220,483.74	3,144,367.36	3,144,367.36	31,443.67	3,112,923.69	3,112,603.81	0.00	0.00	0.00	0.00	76,116.38
2007	2,936,522.93	55,861.46	2,917,855.15	29,178.55	55,302.85	2,641,449.13	0.00	0.00	0.00	0.00	18,667.78
2006	2,375,172.22	24,252.08	2,370,326.50	23,703.27	24,009.56	2,346,623.24	0.00	0.00	0.00	0.00	4,845.72
2005	2,233,787.07	2,835.88	2,232,363.46	22,323.63	2,807.52	2,210,039.83	0.00	0.00	0.00	0.00	1,423.61
2004	2,128,533.56	666.71	2,128,458.23	21,284.58	660.04	2,107,173.65	0.00	0.00	0.00	0.00	75.33
2003	2,286,226.26	555.14	2,286,153.25	22,861.53	549.59	2,263,291.72	0.00	0.00	0.00	0.00	73.01
2002	2,390,426.53	235.47	2,390,378.30	23,903.78	233.12	2,366,474.52	0.00	0.00	0.00	0.00	48.23
2001	1,592,445.13	44.62	1,592,442.01	15,924.42	44.17	1,533,226.92	0.00	0.00	0.00	0.00	3.12
2000	2,278,082.74	6.79	2,278,029.56	22,780.30	6.72	2,255,249.26	0.00	0.00	0.00	0.00	53.18
1999	1,996,354.24	49.26	1,996,349.70	19,963.50	48.77	1,976,386.20	0.00	0.00	0.00	0.00	4.54
Grand Total Bloomfield											
Schools and 61/20	23,438,034.42	3,228,874.77	23,336,723.52	233,367.24	3,196,586.02	22,812,518.26	0.00	0.00	0.00	0.00	101,310.90

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	320,374.39	317,444.33	317,444.33	3,174.44	314,269.89	308,098.43	0.00	0.00	0.00	0.00	2,930.06
2007	314,412.86	2,432.69	313,643.23	3,136.43	2,408.36	310,506.80	0.00	0.00	0.00	0.00	769.63
2006	310,505.23	1,271.85	310,264.94	3,102.65	1,259.13	307,162.29	0.00	0.00	0.00	0.00	240.29
2005	307,244.35	203.85	307,154.45	3,071.54	201.81	304,082.91	0.00	0.00	0.00	0.00	89.90
2004	306,126.17	126.81	306,088.09	3,060.88	125.54	303,027.21	0.00	0.00	0.00	0.00	38.08
2003	303,896.37	31.73	303,870.64	3,038.71	31.41	300,831.93	0.00	0.00	0.00	0.00	25.73
2002	294,148.54	18.15	294,128.67	2,941.29	17.97	291,187.38	0.00	0.00	0.00	0.00	19.87
2001	295,026.63	14.92	295,012.65	2,950.13	14.77	292,062.52	0.00	0.00	0.00	0.00	13.98
2000	307,816.12	19.10	307,813.08	3,078.13	18.91	304,734.95	0.00	0.00	0.00	0.00	3.04
1999	316,225.04	0.90	316,221.98	3,162.22	0.89	313,059.76	0.00	0.00	0.00	0.00	3.06
Total Central Con Sch Oper	3,075,775.70	321,564.33	3,071,642.06	30,716.42	318,348.69	3,034,754.18	0.00	0.00	0.00	0.00	4,133.64
Central Consolidated Schools Debt Service											
2008	4,508,204.62	4,457,560.14	4,457,560.14	44,575.60	4,412,984.54	4,329,420.64	0.00	0.00	0.00	0.00	50,644.48
2007	4,428,035.80	41,288.50	4,414,440.66	44,144.41	40,875.62	4,370,296.25	0.00	0.00	0.00	0.00	13,595.14
2006	4,183,648.57	20,115.48	4,179,656.34	41,796.56	19,914.33	4,137,859.78	0.00	0.00	0.00	0.00	3,992.23
2005	4,252,579.60	3,545.83	4,250,934.93	42,509.35	3,510.37	4,208,425.58	0.00	0.00	0.00	0.00	1,644.67
2004	4,219,812.09	2,209.51	4,219,113.62	42,191.14	2,187.41	4,176,922.48	0.00	0.00	0.00	0.00	698.47
2003	4,756,004.50	733.29	4,755,349.39	47,553.49	725.96	4,707,795.90	0.00	0.00	0.00	0.00	655.11
2002	4,587,689.81	404.89	4,587,179.74	45,871.80	400.84	4,541,307.94	0.00	0.00	0.00	0.00	510.07
2001	4,084,137.17	301.05	4,083,875.12	40,838.75	298.04	4,043,036.37	0.00	0.00	0.00	0.00	262.05
2000	4,707,560.28	439.93	4,707,482.23	47,074.82	435.53	4,660,407.41	0.00	0.00	0.00	0.00	78.05
1999	4,853,318.97	19.78	4,853,260.77	48,532.61	19.58	4,804,728.16	0.00	0.00	0.00	0.00	58.20
Total Central Con Sch Debt	44,580,991.41	4,526,618.40	44,508,852.94	445,088.53	4,481,352.22	43,980,200.51	0.00	0.00	0.00	0.00	72,138.47
Central Consolidated Schools Capital Improvements											
2008	1,319,062.76	1,303,951.99	1,303,951.99	13,039.52	1,290,912.47	1,266,283.28	0.00	0.00	0.00	0.00	15,110.77
2007	1,295,019.95	12,076.47	1,291,150.49	12,911.50	11,955.71	1,278,238.99	0.00	0.00	0.00	0.00	3,869.46
2006	1,273,348.65	6,122.54	1,272,154.86	12,721.55	6,061.31	1,259,433.31	0.00	0.00	0.00	0.00	1,193.79
2005	1,260,411.70	1,050.96	1,259,922.46	12,599.22	1,040.45	1,247,323.24	0.00	0.00	0.00	0.00	489.24
2004	1,286,203.10	656.72	1,285,995.35	12,859.95	650.15	1,273,135.40	0.00	0.00	0.00	0.00	207.75
2003	1,255,270.95	192.02	1,255,100.75	12,551.01	190.10	1,242,549.74	0.00	0.00	0.00	0.00	170.20
2002	1,204,796.05	105.23	1,204,663.56	12,046.64	104.18	1,192,616.92	0.00	0.00	0.00	0.00	132.49
2001	1,198,803.44	85.95	1,198,730.07	11,987.30	85.09	1,186,742.77	0.00	0.00	0.00	0.00	73.37
2000	1,247,817.40	110.69	1,247,797.13	12,477.97	109.58	1,235,319.16	0.00	0.00	0.00	0.00	20.27
1999	1,280,185.93	5.22	1,280,170.61	12,801.71	5.17	1,267,368.90	0.00	0.00	0.00	0.00	15.32
Total Central Con Sch Cap	12,620,919.93	1,324,357.79	12,599,637.27	125,996.37	1,311,114.21	12,449,011.71	0.00	0.00	0.00	0.00	21,282.66

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	6,147,641.77	6,078,956.46	6,078,956.46	60,789.56	6,018,166.90	5,903,802.35	0.00	0.00	0.00	0.00	68,685.31
2007	6,037,468.61	55,797.66	6,019,234.38	60,192.34	55,239.68	5,959,042.04	0.00	0.00	0.00	0.00	18,234.23
2006	5,767,502.45	27,509.87	5,762,076.14	57,620.76	27,234.77	5,704,455.38	0.00	0.00	0.00	0.00	5,426.31
2005	5,820,235.65	4,800.64	5,818,011.84	58,180.12	4,752.63	5,759,831.72	0.00	0.00	0.00	0.00	2,223.81
2004	5,812,141.36	2,993.04	5,811,197.06	58,111.97	2,963.11	5,753,085.09	0.00	0.00	0.00	0.00	944.30
2003	6,315,171.82	957.04	6,314,320.78	63,143.21	947.47	6,251,177.57	0.00	0.00	0.00	0.00	851.04
2002	6,086,634.40	528.27	6,085,971.97	60,859.72	522.99	6,025,112.25	0.00	0.00	0.00	0.00	662.43
2001	5,577,967.24	401.92	5,577,617.84	55,776.18	397.90	5,521,841.66	0.00	0.00	0.00	0.00	349.40
2000	6,263,193.80	569.72	6,263,092.44	62,630.92	564.02	6,200,461.52	0.00	0.00	0.00	0.00	101.36
1999	6,449,729.94	25.90	6,449,653.36	64,496.53	25.64	6,385,156.83	0.00	0.00	0.00	0.00	76.58
Grand Total Central Sch.	60,277,687.04	6,172,540.52	60,180,132.27	601,801.32	6,110,815.11	59,463,966.40	0.00	0.00	0.00	0.00	97,554.77

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	440,751.10	422,819.21	422,819.21	4,228.19	418,591.02	418,591.02	0.00	0.00	0.00	0.00	17,931.89
2007	397,494.13	11,055.45	393,610.25	3,936.10	10,944.90	389,674.15	0.00	0.00	0.00	0.00	3,883.88
2006	365,318.13	2,150.16	364,012.69	3,640.13	2,128.66	360,372.56	0.00	0.00	0.00	0.00	1,305.44
2005	338,086.68	460.90	337,821.81	3,378.22	456.29	334,443.59	0.00	0.00	0.00	0.00	264.87
2004	314,047.41	139.48	313,928.34	3,139.28	138.09	310,789.06	0.00	0.00	0.00	0.00	119.07
2003	298,379.45	84.09	298,313.46	2,983.13	83.25	295,330.33	0.00	0.00	0.00	0.00	65.99
2002	350,218.15	56.78	350,184.93	3,501.85	56.21	346,683.08	0.00	0.00	0.00	0.00	33.22
2001	290,270.98	48.28	290,254.80	2,902.55	47.80	287,352.25	0.00	0.00	0.00	0.00	16.18
2000	279,274.05	27.35	279,266.58	2,792.67	27.08	276,473.91	0.00	0.00	0.00	0.00	7.47
1999	263,135.23	16.15	263,132.76	2,631.33	15.99	260,501.43	0.00	0.00	0.00	0.00	2.47
Total Farmington Sch Oper	3,336,975.31	436,857.85	3,313,344.83	33,133.45	432,489.27	3,280,211.38	0.00	0.00	0.00	0.00	23,630.48
Farmington Schools Debt Service											
2008	6,331,084.63	6,090,715.64	6,090,715.64	60,907.16	6,029,808.48	6,029,808.48	0.00	0.00	0.00	0.00	240,368.99
2007	7,656,478.87	215,179.55	7,568,537.19	75,685.37	213,027.75	7,492,851.82	0.00	0.00	0.00	0.00	87,941.68
2006	5,849,951.54	37,345.01	5,830,486.14	58,304.86	36,971.56	5,772,181.28	0.00	0.00	0.00	0.00	19,465.40
2005	5,470,973.80	8,116.58	5,466,908.16	54,669.08	8,035.41	5,412,239.08	0.00	0.00	0.00	0.00	4,065.64
2004	5,889,201.88	2,939.34	5,887,010.00	58,870.10	2,909.95	5,828,139.90	0.00	0.00	0.00	0.00	2,191.88
2003	5,689,179.46	1,829.10	5,687,655.93	56,876.56	1,810.81	5,630,779.37	0.00	0.00	0.00	0.00	1,523.53
2002	6,818,571.68	1,259.77	6,817,950.13	68,179.50	1,247.17	6,749,770.63	0.00	0.00	0.00	0.00	621.55
2001	3,892,164.44	781.18	3,891,893.27	38,918.93	773.37	3,852,974.34	0.00	0.00	0.00	0.00	271.17
2000	5,670,207.81	725.96	5,670,021.31	56,700.21	718.70	5,613,321.10	0.00	0.00	0.00	0.00	186.50
1999	5,026,655.34	399.77	5,026,599.89	50,266.00	395.77	4,976,333.89	0.00	0.00	0.00	0.00	55.45
Total Farmington Sch Debt	58,294,469.45	6,359,291.90	57,937,777.66	579,377.78	6,295,698.98	57,358,399.88	0.00	0.00	0.00	0.00	356,691.79
Farmington Schools Capital Improvements											
2008	2,174,706.82	2,092,706.54	2,092,706.54	20,927.07	2,071,779.47	2,071,779.47	0.00	0.00	0.00	0.00	82,000.28
2007	1,979,704.09	55,596.47	1,956,457.12	19,564.57	55,040.51	1,936,892.55	0.00	0.00	0.00	0.00	23,246.97
2006	1,813,555.69	11,578.15	1,807,621.16	18,076.21	11,462.37	1,789,544.95	0.00	0.00	0.00	0.00	5,934.53
2005	1,649,901.98	2,423.39	1,648,664.69	16,486.65	2,399.16	1,632,178.04	0.00	0.00	0.00	0.00	1,237.29
2004	1,531,828.95	761.24	1,531,251.22	15,312.51	753.63	1,515,938.71	0.00	0.00	0.00	0.00	577.73
2003	1,456,586.90	467.32	1,456,193.59	14,561.94	462.65	1,441,631.65	0.00	0.00	0.00	0.00	393.31
2002	1,708,732.92	315.31	1,708,579.33	17,085.79	312.16	1,691,493.54	0.00	0.00	0.00	0.00	153.59
2001	1,265,990.14	245.59	1,265,902.47	12,659.02	243.13	1,253,243.45	0.00	0.00	0.00	0.00	87.67
2000	1,211,685.57	148.98	1,211,648.00	12,116.48	147.49	1,199,531.52	0.00	0.00	0.00	0.00	37.57
1999	1,141,609.40	88.62	1,141,596.68	11,415.97	87.73	1,130,180.71	0.00	0.00	0.00	0.00	12.72
Total Farmington Sch Cap	15,934,302.46	2,164,331.61	15,820,620.80	158,206.21	2,142,688.29	15,662,414.59	0.00	0.00	0.00	0.00	113,681.66

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service											
2008	1,849,675.88	1,779,975.64	1,779,975.64	17,799.76	0.00	0.00	0.00	0.00	0.00	0.00	69,700.24
2007	27,656.24	753.35	26,493.89	264.94	0.00	0.00	0.00	0.00	0.00	0.00	1,162.35
2006	910,393.84	5,812.23	907,426.57	9,074.27	0.00	0.00	0.00	0.00	0.00	0.00	2,967.27
2005	852,238.97	1,265.09	851,620.32	8,516.20	1,252.44	843,104.12	0.00	0.00	0.00	0.00	618.65
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	1,617,340.48	324.63	1,617,228.46	16,172.28	0.00	0.00	0.00	0.00	0.00	0.00	112.02
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
Total Farmington Sch ET Debt	3,407,629.53	1,788,130.94	5,182,744.88	34,027.69	1,252.44	843,104.12	0.00	0.00	0.00	0.00	74,560.53

Total Farmington Schools By Year

2008	10,796,218.43	10,386,217.03	10,386,217.03	103,862.17	8,520,178.98	8,520,178.98	0.00	0.00	0.00	0.00	410,001.40
2007	10,061,333.33	282,584.82	9,945,098.45	99,450.98	279,013.16	9,819,418.51	0.00	0.00	0.00	0.00	116,234.88
2006	8,939,219.20	56,885.55	8,909,546.56	89,095.47	50,562.59	7,922,098.79	0.00	0.00	0.00	0.00	29,672.64
2005	8,311,201.43	12,265.96	8,305,014.98	83,050.15	12,143.30	8,221,964.83	0.00	0.00	0.00	0.00	6,186.45
2004	7,735,078.24	3,840.06	7,732,189.56	77,321.90	3,801.66	7,654,867.66	0.00	0.00	0.00	0.00	2,888.68
2003	7,444,145.81	2,380.51	7,442,162.98	74,421.63	2,356.70	7,367,741.35	0.00	0.00	0.00	0.00	1,982.83
2002	8,877,522.75	1,631.86	8,876,714.39	88,767.14	1,615.54	8,787,947.25	0.00	0.00	0.00	0.00	808.36
2001	7,065,766.04	1,399.68	7,065,279.00	70,652.79	1,064.30	5,393,570.03	0.00	0.00	0.00	0.00	487.04
2000	7,161,167.43	902.29	7,160,935.89	71,609.36	893.27	7,089,326.53	0.00	0.00	0.00	0.00	231.54
1999	6,431,399.97	504.54	6,431,329.33	64,313.29	499.49	6,367,016.04	0.00	0.00	0.00	0.00	70.64
Grand Total Farmington Sch.	82,823,052.63	10,748,612.30	82,254,488.17	822,544.88	8,872,128.99	77,144,129.97	0.00	0.00	0.00	0.00	568,564.46

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	10,023,867.57	9,760,911.44	9,760,911.44	97,609.11	9,663,302.33	9,663,302.33	0.00	0.00	0.00	0.00	262,956.13
2007	9,509,030.77	191,662.35	9,436,565.03	94,365.65	189,745.73	9,342,199.38	0.00	0.00	0.00	0.00	72,465.74
2006	8,918,494.41	53,431.41	8,898,596.59	88,985.97	52,897.10	8,809,610.62	0.00	0.00	0.00	0.00	19,897.82
2005	8,448,050.04	10,037.93	8,443,427.29	84,434.27	9,937.55	8,358,993.02	0.00	0.00	0.00	0.00	4,622.75
2004	8,164,492.02	3,357.02	8,162,674.83	81,626.75	3,323.45	8,081,048.08	0.00	0.00	0.00	0.00	1,817.19
2003	7,735,840.06	1,531.41	7,734,626.05	77,346.26	1,516.10	7,657,279.79	0.00	0.00	0.00	0.00	1,214.01
2002	7,902,577.44	1,109.44	7,902,024.57	79,020.25	1,098.35	7,823,004.32	0.00	0.00	0.00	0.00	552.87
2001	7,825,185.97	676.59	7,824,857.10	78,248.57	669.82	7,746,608.53	0.00	0.00	0.00	0.00	328.87
2000	7,730,834.40	465.86	7,730,697.37	77,306.97	461.20	7,653,390.40	0.00	0.00	0.00	0.00	137.03
1999	7,425,169.02	193.49	7,425,111.96	74,251.12	191.56	7,350,860.84	0.00	0.00	0.00	0.00	57.06
Total San Juan Comm. College	83,683,541.70	10,023,376.94	83,319,492.23	833,194.92	9,923,143.17	82,486,297.31	0.00	0.00	0.00	0.00	364,049.47
Comm. College Building Levy											
2008	1,497,287.49	1,455,109.83	1,455,109.83	14,551.10	1,440,558.73	1,440,558.73	0.00	0.00	0.00	0.00	42,177.66
2007	1,425,072.63	31,062.99	1,412,794.28	14,127.94	30,752.36	1,398,666.34	0.00	0.00	0.00	0.00	12,278.35
2006	1,310,136.68	8,655.09	1,306,920.38	13,069.20	8,568.54	1,293,851.18	0.00	0.00	0.00	0.00	3,216.30
2005	1,244,001.47	1,679.92	1,243,238.13	12,432.38	1,663.12	1,230,805.75	0.00	0.00	0.00	0.00	763.34
2004	1,194,576.17	565.24	1,194,268.79	11,942.69	559.59	1,182,326.10	0.00	0.00	0.00	0.00	307.38
2003	1,138,398.15	271.97	1,138,193.08	11,381.93	269.25	1,126,811.15	0.00	0.00	0.00	0.00	205.07
2002	1,142,534.68	187.01	1,142,438.63	11,424.39	185.14	1,131,014.24	0.00	0.00	0.00	0.00	96.05
2001	1,102,579.81	118.27	1,102,524.44	11,025.24	117.09	1,091,499.20	0.00	0.00	0.00	0.00	55.37
2000	1,089,894.85	78.91	1,089,873.10	10,898.73	78.12	1,078,974.37	0.00	0.00	0.00	0.00	21.75
1999	1,027,384.29	35.26	1,027,376.14	10,273.76	34.91	1,017,102.38	0.00	0.00	0.00	0.00	8.15
Total Bldng. Levy	12,171,866.22	1,497,764.49	12,112,736.80	121,127.37	1,482,786.85	11,991,609.43	0.00	0.00	0.00	0.00	59,129.42
Total San Juan Comm. College By Year											
2008	11,521,155.06	11,216,021.27	11,216,021.27	112,160.21	11,103,861.06	11,103,861.06	0.00	0.00	0.00	0.00	305,133.79
2007	10,934,103.40	222,725.34	10,849,359.31	108,493.59	220,498.09	10,740,865.72	0.00	0.00	0.00	0.00	84,744.09
2006	10,228,631.09	62,086.50	10,205,516.97	102,055.17	61,465.64	10,103,461.80	0.00	0.00	0.00	0.00	23,114.12
2005	9,692,051.51	11,717.85	9,686,665.42	96,866.65	11,600.67	9,589,798.77	0.00	0.00	0.00	0.00	5,386.09
2004	9,359,068.19	3,922.26	9,356,943.62	93,569.44	3,883.04	9,263,374.18	0.00	0.00	0.00	0.00	2,124.57
2003	8,874,238.21	1,803.38	8,872,819.13	88,728.19	1,785.35	8,784,090.94	0.00	0.00	0.00	0.00	1,419.08
2002	9,045,112.12	1,296.45	9,044,463.20	90,444.63	1,283.49	8,954,018.57	0.00	0.00	0.00	0.00	648.92
2001	8,927,765.78	794.86	8,927,381.54	89,273.82	786.91	8,838,107.72	0.00	0.00	0.00	0.00	384.24
2000	8,820,729.25	544.77	8,820,570.47	88,205.70	539.32	8,732,364.77	0.00	0.00	0.00	0.00	158.78
1999	8,452,553.31	228.75	8,452,488.10	84,524.88	226.46	8,367,963.22	0.00	0.00	0.00	0.00	65.21
Grand Total SJ College	95,855,407.92	11,521,141.43	95,432,229.03	954,322.29	11,405,930.02	94,477,906.74	0.00	0.00	0.00	0.00	423,178.89

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	440,662.50	425,992.08	425,992.08	4,259.92	421,732.16	421,732.16	0.00	0.00	0.00	0.00	14,670.42
2007	403,950.76	15,463.47	399,685.79	3,996.86	15,308.84	395,688.93	0.00	0.00	0.00	0.00	4,264.97
2006	358,721.52	737.17	357,099.02	3,570.99	729.80	353,528.03	0.00	0.00	0.00	0.00	1,622.50
2005	333,955.79	605.26	333,551.18	3,335.51	599.21	330,215.67	0.00	0.00	0.00	0.00	404.61
2004	312,082.52	29.01	311,968.00	3,119.68	28.72	308,848.32	0.00	0.00	0.00	0.00	114.52
2003	296,536.05	1.94	296,536.05	2,965.36	1.92	293,570.69	0.00	0.00	0.00	0.00	0.00
2002	280,218.43	2.04	280,186.20	2,801.86	2.02	277,384.34	0.00	0.00	0.00	0.00	32.23
2001	273,901.44	0.00	273,901.44	2,739.01	0.00	271,162.43	0.00	0.00	0.00	0.00	0.00
2000	256,972.05	(4.37)	256,972.05	2,569.72	(4.33)	254,402.33	0.00	0.00	0.00	0.00	0.00
1999	252,195.71	0.00	252,195.71	2,521.96	0.00	249,673.75	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	3,209,196.77	442,826.60	3,188,087.52	31,880.88	438,398.33	3,156,206.64	0.00	0.00	0.00	0.00	21,109.25
Aztec Debt Service											
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	11,543.77	0.00	11,543.77	115.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	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											
2008	13,193.52	12,917.35	12,917.35	129.17	12,788.18	12,788.18	0.00	0.00	0.00	0.00	276.17
2007	13,192.46	217.33	13,078.26	130.78	215.16	12,947.48	0.00	0.00	0.00	0.00	114.20
2006	13,169.51	79.42	13,158.43	131.58	78.63	13,026.85	0.00	0.00	0.00	0.00	11.08
2005	13,169.19	40.02	13,158.11	131.58	39.62	13,026.53	0.00	0.00	0.00	0.00	11.08
2004	13,169.74	0.00	13,169.74	131.70	0.00	13,180.17	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	132.81	0.00	13,147.27	0.00	0.00	0.00	0.00	0.00
2002	13,151.76	0.00	13,151.76	131.52	0.00	13,147.48	0.00	0.00	0.00	0.00	0.00
2001	13,313.30	0.00	13,313.30	133.13	0.00	13,147.50	0.00	0.00	0.00	0.00	0.00
2000	13,280.07	0.00	13,280.07	132.80	0.00	13,159.19	0.00	0.00	0.00	0.00	0.00
1999	13,280.28	0.00	13,280.28	132.80	0.00	13,159.18	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	132,201.25	13,254.12	131,788.72	1,317.89	13,121.58	130,729.82	0.00	0.00	0.00	0.00	412.53

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Aztec By Year											
2008	453,856.02	438,909.43	438,909.43	4,389.09	434,520.34	434,520.34	0.00	0.00	0.00	0.00	14,946.59
2007	417,143.22	15,680.80	412,764.05	4,127.64	15,523.99	408,636.41	0.00	0.00	0.00	0.00	4,379.17
2006	371,891.03	816.59	370,257.45	3,702.57	808.42	366,554.88	0.00	0.00	0.00	0.00	1,633.58
2005	347,124.98	645.28	346,709.29	3,467.09	638.83	343,242.20	0.00	0.00	0.00	0.00	415.69
2004	325,252.26	29.01	325,137.74	3,251.38	28.72	322,028.49	0.00	0.00	0.00	0.00	114.52
2003	309,817.47	1.94	309,817.47	3,098.17	1.92	306,717.96	0.00	0.00	0.00	0.00	0.00
2002	304,913.96	2.04	304,881.73	3,048.82	2.02	290,531.82	0.00	0.00	0.00	0.00	32.23
2001	287,214.74	0.00	287,214.74	2,872.15	0.00	284,309.93	0.00	0.00	0.00	0.00	0.00
2000	270,252.12	(4.37)	270,252.12	2,702.52	(4.33)	267,561.52	0.00	0.00	0.00	0.00	0.00
1999	265,475.99	0.00	265,475.99	2,654.76	0.00	262,832.93	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	3,352,941.79	456,080.72	3,331,420.01	33,314.20	451,519.91	3,286,936.46	0.00	0.00	0.00	0.00	21,521.78

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	468,187.25	447,713.61	447,713.61	4,477.14	443,236.47	443,236.47	0.00	0.00	0.00	0.00	20,473.64
2007	428,018.33	15,998.20	421,614.28	4,216.14	15,838.22	417,398.14	0.00	0.00	0.00	0.00	6,404.05
2006	388,696.45	4,481.28	386,652.14	3,866.52	4,436.47	382,785.62	0.00	0.00	0.00	0.00	2,044.31
2005	333,576.30	1,253.37	333,017.22	3,330.17	1,240.84	329,687.05	0.00	0.00	0.00	0.00	559.08
2004	323,621.84	203.03	323,574.59	3,235.75	201.00	320,338.84	0.00	0.00	0.00	0.00	47.25
2003	301,637.46	137.20	301,604.71	3,016.05	135.83	298,588.66	0.00	0.00	0.00	0.00	32.75
2002	311,206.47	0.00	311,173.88	3,111.74	0.00	308,062.14	0.00	0.00	0.00	0.00	32.59
2001	290,107.92	0.00	290,075.83	2,900.76	0.00	287,175.07	0.00	0.00	0.00	0.00	32.09
2000	267,291.07	0.00	267,254.14	2,672.54	0.00	264,581.60	0.00	0.00	0.00	0.00	36.93
1999	237,108.73	34.76	237,105.08	2,371.05	0.00	234,734.03	0.00	0.00	0.00	0.00	3.65
Total Bloomfield Oper.	3,349,451.82	469,821.45	3,319,785.48	33,197.85	465,088.82	3,286,587.63	0.00	0.00	0.00	0.00	29,666.34
61/20 Operating											
2008	5,680.20	5,677.32	5,677.32	56.77	5,620.55	5,620.55	0.00	0.00	0.00	0.00	2.88
2007	5,033.75	130.49	5,033.75	50.34	129.19	4,983.41	0.00	0.00	0.00	0.00	0.00
2006	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	0.00	0.00	0.00	0.00	0.00
2005	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00	0.00	0.00
2004	2,676.59	0.00	2,676.59	26.77	0.00	2,649.82	0.00	0.00	0.00	0.00	0.00
2003	1,893.29	0.00	1,893.29	18.93	0.00	1,874.36	0.00	0.00	0.00	0.00	0.00
2002	1,541.00	0.00	1,541.00	15.41	0.00	1,525.59	0.00	0.00	0.00	0.00	0.00
2001	1,570.34	0.00	1,570.34	15.70	0.00	1,554.64	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	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.	25,482.69	5,807.81	25,479.81	254.80	5,749.73	25,225.01	0.00	0.00	0.00	0.00	2.88
Bloomfield Debt Service											
2008	190,945.41	182,667.98	182,667.98	1,826.68	180,841.30	180,841.30	0.00	0.00	0.00	0.00	8,277.43
2007	202,271.79	7,662.60	199,165.60	1,991.66	7,585.97	197,173.94	0.00	0.00	0.00	0.00	3,106.19
2006	129,441.62	1,627.96	128,724.78	1,287.25	1,611.68	127,437.53	0.00	0.00	0.00	0.00	716.84
2005	59,801.79	214.09	59,706.47	597.06	211.95	59,109.41	0.00	0.00	0.00	0.00	95.32
2004	89,931.59	60.96	89,916.67	899.17	60.35	89,017.50	0.00	0.00	0.00	0.00	14.92
2003	54,706.36	28.04	54,699.65	547.00	27.76	54,152.65	0.00	0.00	0.00	0.00	6.71
2002	54,931.55	0.00	54,924.87	549.25	0.00	54,375.62	0.00	0.00	0.00	0.00	6.68
2001	104,889.84	0.00	104,876.09	1,048.76	0.00	103,827.33	0.00	0.00	0.00	0.00	13.75
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
Total Bloomfield Debt Svc.	886,919.95	192,261.63	874,682.11	8,746.82	190,339.01	865,935.29	0.00	0.00	0.00	0.00	12,237.84

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service											
2008	2,251.84	2,250.67	2,250.67	22.51	2,228.16	2,228.16	0.00	0.00	0.00	0.00	1.17
2007	2,255.75	57.56	2,255.75	22.56	56.98	2,233.19	0.00	0.00	0.00	0.00	0.00
2006	1,237.90	0.00	1,237.90	12.38	0.00	1,225.52	0.00	0.00	0.00	0.00	0.00
2005	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00	0.00	0.00
2004	656.64	0.00	656.64	6.57	0.00	650.07	0.00	0.00	0.00	0.00	0.00
2003	305.90	0.00	305.90	3.06	0.00	302.84	0.00	0.00	0.00	0.00	0.00
2002	247.83	0.00	247.83	2.48	0.00	245.35	0.00	0.00	0.00	0.00	0.00
2001	530.49	0.00	530.49	5.30	0.00	525.19	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	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	7,926.49	2,308.23	7,925.32	79.25	2,285.15	7,846.07	0.00	0.00	0.00	0.00	1.17
Total City of Bloomfield & 61/20											
2008	667,064.70	638,309.58	638,309.58	6,383.10	631,926.48	631,926.48	0.00	0.00	0.00	0.00	28,755.12
2007	637,579.62	23,848.85	628,069.38	6,280.69	23,610.36	621,788.69	0.00	0.00	0.00	0.00	9,510.24
2006	523,558.95	6,109.24	520,797.80	5,207.98	6,048.15	515,589.82	0.00	0.00	0.00	0.00	2,761.15
2005	396,722.77	1,467.46	396,068.37	3,960.68	1,452.79	392,107.69	0.00	0.00	0.00	0.00	654.40
2004	416,886.66	263.99	416,824.49	4,168.24	261.35	412,656.25	0.00	0.00	0.00	0.00	62.17
2003	358,543.01	165.24	358,503.55	3,585.04	163.59	354,918.51	0.00	0.00	0.00	0.00	39.46
2002	367,926.85	0.00	367,887.58	3,678.88	0.00	364,208.70	0.00	0.00	0.00	0.00	39.27
2001	397,098.59	0.00	397,052.75	3,970.53	0.00	393,082.22	0.00	0.00	0.00	0.00	45.84
2000	267,291.07	0.00	267,254.14	2,672.54	0.00	264,581.60	0.00	0.00	0.00	0.00	36.93
1999	237,108.73	34.76	237,105.08	2,371.05	34.41	234,734.03	0.00	0.00	0.00	0.00	3.65
Totals	4,269,780.95	670,199.12	4,227,872.72	42,278.73	663,497.13	4,185,593.99	0.00	0.00	0.00	0.00	41,908.23

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	1,412,237.68	1,363,140.24	1,363,140.24	13,631.40	1,349,508.84	1,349,508.84	0.00	0.00	0.00	0.00	49,097.44
2007	1,305,405.03	33,819.87	1,291,409.55	12,914.10	33,481.67	1,278,495.45	0.00	0.00	0.00	0.00	13,995.48
2006	1,194,913.55	5,792.73	1,191,237.13	11,912.37	5,734.80	1,179,324.76	0.00	0.00	0.00	0.00	3,676.42
2005	1,094,406.85	906.07	1,093,930.58	10,939.31	897.01	1,082,991.27	0.00	0.00	0.00	0.00	476.27
2004	1,018,578.25	222.52	1,018,355.67	10,183.56	220.29	1,008,172.11	0.00	0.00	0.00	0.00	222.58
2003	958,961.24	124.11	958,825.52	9,588.26	122.87	949,237.26	0.00	0.00	0.00	0.00	135.72
2002	923,110.46	85.59	923,053.72	9,230.54	84.73	913,823.18	0.00	0.00	0.00	0.00	56.74
2001	912,554.93	54.02	912,525.71	9,125.26	53.48	903,400.45	0.00	0.00	0.00	0.00	29.22
2000	875,779.36	18.59	875,773.54	8,757.74	18.40	867,015.80	0.00	0.00	0.00	0.00	5.82
1999	825,467.80	11.53	825,467.80	8,254.68	11.41	817,213.12	0.00	0.00	0.00	0.00	0.00
Total Farmington Operational	10,521,415.15	1,404,175.27	10,453,719.46	104,537.19	1,390,133.52	10,349,182.27	0.00	0.00	0.00	0.00	67,695.69

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	214,751.62	199,828.24	199,828.24	0.00	194,831.23	194,831.23	0.00	0.00	0.00	0.00	14,923.38
2007	207,334.59	8,109.32	202,940.55	0.00	13,562.44	221,280.81	0.00	0.00	0.00	0.00	4,394.04
2006	205,101.23	2,655.19	204,076.54	0.00	4,648.13	184,898.99	0.00	0.00	0.00	0.00	1,024.69
2005	210,295.40	661.27	209,724.03	0.00	743.21	110,083.12	0.00	0.00	0.00	0.00	571.37
2004	211,731.28	195.00	211,731.28	0.00	181.67	94,107.81	0.00	0.00	0.00	0.00	0.00
2003	226,891.43	75.00	226,891.43	0.00	49.00	93,888.52	0.00	0.00	0.00	0.00	0.00
2002	185,937.97	0.00	185,937.97	0.00	0.00	93,627.55	0.00	0.00	0.00	0.00	0.00
2001	110,407.53	0.00	110,375.71	0.00	0.00	93,210.27	0.00	0.00	0.00	0.00	31.82
2000	94,292.54	0.00	94,292.54	0.00	0.00	78,474.46	0.00	0.00	0.00	0.00	0.00
1999	94,038.52	0.00	94,038.52	0.00	0.00	76,574.38	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	1,760,782.11	211,524.02	1,739,836.81	0.00	214,015.68	1,240,977.14	0.00	0.00	0.00	0.00	20,945.30

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	47,459.90	44,603.27	44,603.27	0.00	50,566.05	50,566.05	0.00	0.00	0.00	0.00	2,856.63
2007	46,858.75	1,709.06	46,067.92	0.00	1,331.13	33,755.88	0.00	0.00	0.00	0.00	790.83
2006	47,948.74	1,435.71	47,685.11	0.00	444.53	33,744.32	0.00	0.00	0.00	0.00	263.63
2005	46,925.65	656.25	46,797.34	0.00	210.00	34,495.30	0.00	0.00	0.00	0.00	128.31
2004	52,650.72	129.55	52,650.72	0.00	55.19	33,949.15	0.00	0.00	0.00	0.00	0.00
2003	34,350.37	0.00	34,350.37	0.00	0.00	34,375.17	0.00	0.00	0.00	0.00	0.00
2002	33,926.27	0.00	33,926.27	0.00	0.00	34,401.08	0.00	0.00	0.00	0.00	0.00
2001	34,525.30	0.00	34,525.30	0.00	0.00	34,313.98	0.00	0.00	0.00	0.00	0.00
2000	33,949.15	0.00	33,949.15	0.00	0.00	34,104.62	0.00	0.00	0.00	0.00	0.00
1999	34,375.17	0.00	34,375.17	0.00	0.00	34,156.38	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	412,970.02	48,533.84	408,930.62	0.00	52,606.90	357,861.93	0.00	0.00	0.00	0.00	4,039.40

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	44,422.93	42,901.29	42,901.29	1,716.05	41,185.24	41,185.24	0.00	0.00	0.00	0.00	1,521.64
2007	45,392.83	940.25	44,903.75	1,796.15	902.64	43,107.60	0.00	0.00	0.00	0.00	489.08
2006	45,243.03	500.48	45,035.01	1,801.40	480.46	43,233.61	0.00	0.00	0.00	0.00	208.02
2005	45,310.01	139.34	45,224.78	1,808.99	133.77	43,415.79	0.00	0.00	0.00	0.00	85.23
2004	45,293.47	27.57	45,293.47	1,811.74	26.47	43,481.73	0.00	0.00	0.00	0.00	0.00
2003	28,368.28	0.00	28,368.28	1,134.73	0.00	27,233.55	0.00	0.00	0.00	0.00	0.00
2002	30,514.30	0.00	30,514.30	1,220.57	0.00	29,293.73	0.00	0.00	0.00	0.00	0.00
2001	31,454.03	0.00	31,454.03	1,258.16	0.00	30,195.87	0.00	0.00	0.00	0.00	0.00
2000	31,473.85	0.00	31,473.85	1,258.95	0.00	30,214.90	0.00	0.00	0.00	0.00	0.00
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
Total Hammond Irr. District	378,938.04	44,508.93	376,634.07	15,065.36	42,728.57	361,568.71	0.00	0.00	0.00	0.00	2,303.97

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	1,588.48	1,010.91	1,010.91	40.44	970.47	1,502.08	0.00	0.00	0.00	0.00	577.57
2007	1,565.60	0.00	1,559.82	62.39	0.00	1,565.37	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	1,662.66	0.00	0.00	0.00	0.00	0.00
2003	1,630.59	0.00	1,630.59	65.22	0.00	1,565.36	0.00	0.00	0.00	0.00	0.00
2002	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
2001	1,630.59	0.00	1,630.59	65.22	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
2000	1,731.94	0.00	1,731.94	69.28	0.00	1,565.34	0.00	0.00	0.00	0.00	0.00
1999	1,630.58	0.00	1,630.58	65.22	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	16,104.48	1,010.91	15,521.13	620.85	970.47	15,749.06	0.00	0.00	0.00	0.00	583.35

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

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											
2008	24,265.91	22,365.74	22,365.74	894.63	21,471.11	21,471.11	0.00	0.00	0.00	0.00	1,900.17
2007	23,378.88	1,154.53	22,624.31	904.97	1,108.35	21,719.34	0.00	0.00	0.00	0.00	754.57
2006	21,219.15	304.59	20,869.00	834.76	292.41	20,034.24	0.00	0.00	0.00	0.00	350.15
2005	19,798.92	54.43	19,714.15	788.57	52.25	18,925.58	0.00	0.00	0.00	0.00	84.77
2004	17,505.59	20.17	17,455.51	698.22	19.36	16,757.29	0.00	0.00	0.00	0.00	50.08
2003	17,412.44	0.00	17,362.36	694.49	0.00	16,667.87	0.00	0.00	0.00	0.00	50.08
2002	15,459.72	0.00	15,459.72	618.39	0.00	14,841.33	0.00	0.00	0.00	0.00	0.00
2001	14,559.66	0.00	14,559.66	582.39	0.00	13,977.27	0.00	0.00	0.00	0.00	0.00
2000	14,382.63	0.00	14,382.63	575.31	0.00	13,807.32	0.00	0.00	0.00	0.00	0.00
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
Total La Plata Irr. District	178,946.13	23,899.46	175,756.31	7,030.25	22,943.48	168,726.06	0.00	0.00	0.00	0.00	3,189.82

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico											
2008	3,120,528.74	3,031,498.30	3,031,498.30	30,314.98	3,001,183.32	3,001,183.32	0.00	0.00	0.00	0.00	89,030.44
2007	2,899,506.68	63,210.45	2,875,024.09	28,750.24	62,578.35	2,846,273.85	0.00	0.00	0.00	0.00	24,482.59
2006	2,818,845.97	18,622.66	2,811,933.29	28,119.33	18,436.43	2,783,813.96	0.00	0.00	0.00	0.00	6,912.68
2005	2,558,516.24	3,454.88	2,556,927.68	25,569.28	3,420.33	2,531,358.40	0.00	0.00	0.00	0.00	1,588.56
2004	2,046,711.30	968.45	2,046,179.61	20,461.80	958.77	2,025,717.81	0.00	0.00	0.00	0.00	531.69
2003	2,883,943.88	689.03	2,883,412.54	28,834.13	682.14	2,854,578.41	0.00	0.00	0.00	0.00	531.34
2002	2,121,720.88	349.99	2,121,541.74	21,215.42	346.49	2,100,326.32	0.00	0.00	0.00	0.00	179.14
2001	3,211,109.66	347.92	3,210,947.46	32,109.47	344.44	3,178,837.99	0.00	0.00	0.00	0.00	162.20
2000	2,746,837.71	219.67	2,746,777.79	27,467.78	217.47	2,719,310.01	0.00	0.00	0.00	0.00	59.92
1999	2,537,709.21	83.13	2,537,687.32	25,376.87	82.30	2,512,310.45	0.00	0.00	0.00	0.00	21.89
Total State of N. M.	26,945,430.27	3,119,444.48	26,821,929.82	268,219.30	3,088,250.04	26,553,710.52	0.00	0.00	0.00	0.00	123,500.45
NM Livestock Board											
2008	10,941.02	10,058.44	10,058.44	100.58	9,957.86	9,957.86	0.00	0.00	0.00	0.00	882.58
2007	17,158.97	1,089.19	16,980.29	169.80	1,078.30	16,810.49	0.00	0.00	0.00	0.00	178.68
2006	18,666.71	694.88	18,556.62	185.57	687.93	18,371.05	0.00	0.00	0.00	0.00	110.09
2005	16,848.03	106.18	16,758.34	167.58	105.12	16,590.76	0.00	0.00	0.00	0.00	89.69
2004	15,558.52	100.61	15,517.22	155.17	99.60	15,362.05	0.00	0.00	0.00	0.00	41.30
2003	14,617.87	9.15	14,608.29	146.08	9.06	14,462.21	0.00	0.00	0.00	0.00	9.58
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
Total NM Livestock	146,274.52	12,058.45	144,962.60	1,449.63	11,937.87	143,512.97	0.00	0.00	0.00	0.00	1,311.92
State Of New Mexico Total											
2008	3,131,469.76	3,041,556.74	3,041,556.74	30,415.57	3,011,141.17	3,011,141.17	0.00	0.00	0.00	0.00	89,913.02
2007	2,916,665.65	64,299.64	2,892,004.38	28,920.04	63,656.64	2,863,084.34	0.00	0.00	0.00	0.00	24,661.27
2006	2,837,512.68	19,317.54	2,830,489.91	28,304.90	19,124.36	2,802,185.01	0.00	0.00	0.00	0.00	7,022.77
2005	2,575,364.27	3,561.06	2,573,686.02	25,736.86	3,525.45	2,547,949.16	0.00	0.00	0.00	0.00	1,678.25
2004	2,062,269.82	1,069.06	2,061,696.83	20,616.97	1,058.37	2,041,079.86	0.00	0.00	0.00	0.00	572.99
2003	2,898,561.75	698.18	2,898,020.83	28,980.21	691.20	2,869,040.62	0.00	0.00	0.00	0.00	540.92
2002	2,135,423.05	349.99	2,135,243.91	21,352.44	346.49	2,113,891.47	0.00	0.00	0.00	0.00	179.14
2001	3,223,696.93	347.92	3,223,534.73	32,235.35	344.44	3,191,299.38	0.00	0.00	0.00	0.00	162.20
2000	2,760,369.57	219.67	2,760,309.65	27,603.10	217.47	2,732,706.55	0.00	0.00	0.00	0.00	59.92
1999	2,550,371.31	83.13	2,550,349.42	25,503.49	82.30	2,524,845.93	0.00	0.00	0.00	0.00	21.89
Grand Total State	27,091,704.79	3,131,502.93	26,966,892.42	269,668.92	3,100,187.90	26,697,223.50	0.00	0.00	0.00	0.00	124,812.37

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un collectible	To Date Amount Un collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County											
Operating											
2008	18,042,449.65	17,566,397.73	17,566,397.73	175,663.98	17,390,733.75	17,390,733.75	0.00	0.00	0.00	0.00	476,051.92
2007	17,095,036.58	347,628.80	16,963,128.54	169,631.29	344,152.51	16,793,497.25	0.00	0.00	0.00	0.00	131,908.04
2006	16,043,031.50	97,472.16	16,006,655.22	160,066.55	96,497.44	15,846,588.67	0.00	0.00	0.00	0.00	36,376.28
2005	15,191,456.83	18,347.11	15,183,056.64	151,830.57	18,163.64	15,031,226.07	0.00	0.00	0.00	0.00	8,400.19
2004	14,665,401.34	6,135.49	14,662,094.08	146,620.94	6,074.14	14,515,473.14	0.00	0.00	0.00	0.00	3,307.26
2003	13,894,402.92	2,812.34	13,892,188.70	138,921.89	2,784.22	13,753,266.81	0.00	0.00	0.00	0.00	2,214.22
2002	14,053,294.66	2,032.27	14,052,277.59	140,522.78	2,011.95	13,911,754.81	0.00	0.00	0.00	0.00	1,017.07
2001	13,862,795.39	1,245.62	13,862,193.11	138,621.93	1,233.16	13,723,571.18	0.00	0.00	0.00	0.00	602.28
2000	12,785,864.25	777.63	12,785,616.32	127,856.16	769.85	12,657,760.16	0.00	0.00	0.00	0.00	247.93
1999	12,295,528.14	334.46	12,295,425.21	122,954.25	331.12	12,172,470.96	0.00	0.00	0.00	0.00	102.93
Total	147,929,261.26	18,043,183.61	147,269,033.14	1,472,690.33	17,862,751.77	145,796,342.81	0.00	0.00	0.00	0.00	660,228.12
Communications Authority											
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	899,577.63	71.73	899,577.63	8,995.78	71.01	890,581.85	0.00	0.00	0.00	0.00	0.00
1999	847,614.45	28.05	847,614.45	8,476.14	27.77	839,138.31	0.00	0.00	0.00	0.00	0.00
Total	754,302.05	99.78	1,747,192.08	17,471.92	98.78	1,729,720.16	0.00	0.00	0.00	0.00	0.00
Water Reserve Fund											
2008	1,249,355.90	1,212,298.74	1,212,298.74	12,122.99	1,200,175.75	1,200,175.75	0.00	0.00	0.00	0.00	37,057.16
2007	1,187,224.86	25,885.74	1,176,914.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,310.22
2006	1,091,167.68	7,212.58	1,088,579.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,588.17
2005	1,036,709.66	1,399.95	1,036,033.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676.62
2004	995,503.98	471.01	995,230.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.94
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
Total	5,559,962.08	1,247,268.02	5,509,055.97	12,122.99	1,200,175.75	1,200,175.75	0.00	0.00	0.00	0.00	50,906.11

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2009

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed In Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
--------	-----------------------------------	------------------------------	----------------------	-----------------------	--------------------------------	------------------------	--------------------------------------	--------------------------------------	--------------------------------------	--	-------------------------------------

Total San Juan County By Year

2008	19,291,805.55	18,778,696.47	18,778,696.47	187,786.96	18,590,909.51	18,590,909.51	0.00	0.00	0.00	0.00	513,109.08
2007	18,282,261.44	373,514.54	18,140,043.18	169,631.29	344,152.51	16,793,497.25	0.00	0.00	0.00	0.00	142,218.26
2006	17,134,199.18	104,684.74	17,095,234.73	160,066.55	96,497.44	15,846,588.67	0.00	0.00	0.00	0.00	38,964.45
2005	16,228,166.49	19,747.06	16,219,089.68	151,830.57	18,163.64	15,031,226.07	0.00	0.00	0.00	0.00	9,076.81
2004	15,660,905.32	6,606.50	15,657,324.12	146,620.94	6,074.14	14,515,473.14	0.00	0.00	0.00	0.00	3,581.20
2003	13,894,402.92	2,812.34	13,892,188.70	138,921.89	2,784.22	13,753,266.81	0.00	0.00	0.00	0.00	2,214.22
2002	14,053,294.66	2,032.27	14,052,277.59	140,522.78	2,011.95	13,911,754.81	0.00	0.00	0.00	0.00	1,017.07
2001	13,862,795.39	1,245.62	13,862,193.11	138,621.93	1,233.16	13,723,571.18	0.00	0.00	0.00	0.00	602.28
2000	13,685,441.88	849.36	13,685,193.95	136,851.94	840.87	13,548,342.01	0.00	0.00	0.00	0.00	247.93
1999	13,143,142.59	362.51	13,143,039.66	131,430.40	358.88	13,011,609.26	0.00	0.00	0.00	0.00	102.93
Grand Total County	155,236,415.42	19,290,551.41	154,525,281.19	1,502,285.24	19,063,026.31	148,726,238.72	0.00	0.00	0.00	0.00	711,134.23

Grand Total All Agencies	479,429,341.59	58,691,332.19	477,149,855.54	4,724,080.65	56,307,884.80	462,875,752.84	-	-	-	-	2,279,486.05
-----------------------------	----------------	---------------	----------------	--------------	---------------	----------------	---	---	---	---	--------------

Taxes reported in the general fund											(660,228.12)
Taxes reported in the special revenue funds (water reserve fund)											(50,906.11)

Receivables Agency Funds											<u>1,568,351.82</u>
-----------------------------	--	--	--	--	--	--	--	--	--	--	---------------------

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2008-2009**

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 FY2009	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 Oct08-Oct09 146,079	Pro-rated Premium	146,079	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 FY08-09 1,540,831	All	1,540,831	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	100,000	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 FY08-09 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 FY08-09 448,188	½ of Operating Exp.	224,094	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2008-2009**

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 FY2009	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Farmington	City of Farmington	Water Impact Fees	04/12/96	Unknown	None	None	City of Farmington	City of Farmington	City of Farmington
City of Farmington Cibola County McKinley County Northwest NM Council of Governments	Northwest NM COG	Establishment of a Regional Revolving Loan Fund.	06/18/96	Unknown	Un- Known	None	NW NM COG	NWNMCOG	NWNMCOG
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety	San Juan County	Creates the Communications Authority	12/01/08	Varies FY08-09 3,594,840	100% Operat- ing Exp.	3,594,840 Mipsis Amt: 172,630 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 Operat- ing 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	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	01/02/97	Unknown	\$8,050 per Year	34,535 + 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 FY08-09 2,983,037	100% Operat- ing Exp.	2,016,858 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Operation of a Regional Intermediate Processing Center for Recyclable Materials	07/28/98	Unknown	36.83% of Operat- ing Exp.	Have not been invoiced by the COF for FY09	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	18,829	All Parties	All Parties	All Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2008-2009**

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 FY2009	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	150,200	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	25,793	All Parties	City of Farmington	All Parties
New Mexico Secretary of State	Both Parties	Implementation of Voter Registration and Election Management System (VREMS)	05/27/05	Unknown State paid 36,540 in June 2005	Elect. System & Software yearly software maintenance costs	Did not pay for FY09 – disputes with vendor, voided check.	Both Parties	Secretary of State	Both Parties
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07	FY08-09 11,920,951	100% of Operating Cost	11,920,951 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec	San Juan County	Incarceration of prisoners at the San Juan County Detention Center	7/17/07	FY08-09 11,920,951	100% of Operating Cost	11,920,951 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Bloomfield	San Juan County	Incarceration of prisoners at the San Juan County Detention Center.	7/10/07	FY08-09 11,920,951	100% of Operating Cost	11,920,951 Minus Rev Received GRT in place	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Operation of county-wide ambulance services	11/09/06	Unknown	44% of not making budget	GRT in place	All Parties	San Juan County	All Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2008-2009**

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 FY2009	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec City of Bloomfield	San Juan County	Building inspection & building code enforcement within the corporate limits of the Cities	2/22/07 and 11/13/07	Unknown	Un-Known	Cost of Bldg Inspector's Time minus fees rec'd	All Parties	San Juan County	All Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Emergency Management Services	N/A	Emergency Mangmt. Coordinator Salary - \$47,229 Sal/Ben, \$5,963 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	162,909	Both Parties	City of Farmington	Both Parties
City of Farmington	Both Parties	Engage the services of an architect to design the construction of the Law Enforcement Center on Andrea Dr	05/15/08	Unknown, City portion not to exceed \$30,000	Un-known	None	San Juan County	San Juan County	San Juan County
District Attorney's Office	District Attorney's Office	Housing of DWI prosecution staff at Sheriff's Office	08/25/05	Unknown	50,000/yr	50,000	District Attorney's Office	District Attorney's Office	Both Parties
City of Bloomfield	City of Bloomfield	Joint utilization of a victim advocate	10/23/07	Unknown	28,000/yr	28,000	City of Bloomfield	City of Bloomfield	Both Parties
Navajo Nation	San Juan County	Road Repair and Maintenance	06/19/09	1,000,000	200,000	None	San Juan County	San Juan County	San Juan County

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

Line Item No.	Description	Total Programs
Balance Sheet		
111	Cash-unrestricted	\$ 73,096
112	Cash-restricted-modernization and development	\$ -
113	Cash-other restricted	\$ 184,000
114	Cash-tenant security deposits	\$ -
115	Cash - Restricted for payment of current liability	\$ -
100	Total Cash	\$ 257,096
121	Accounts receivable - PHA projects	\$ -
122-010	Accounts receivable - HUD other projects - Operating Subsidy	\$ -
122-020	Accounts receivable - HUD other projects - Capital fund	\$ -
122-030	Accounts receivable - HUD other projects - Other	\$ -
122	Accounts receivable - HUD other projects	\$ -
124	Account receivable - other government	\$ -
125-010	Account receivable - miscellaneous - Not For Profit	\$ -
125-020	Account receivable - miscellaneous - Partnership	\$ -
125-030	Account receivable - miscellaneous - Joint Venture	\$ -
125-040	Account receivable - miscellaneous - Tax Credit	\$ -
125-050	Account receivable - miscellaneous - Other	\$ -
125-060	Other - Comment	
125	Account receivable - miscellaneous	\$ -
126	Accounts receivable - tenants	\$ -
126.1	Allowance for doubtful accounts - tenants	\$ -
126.2	Allowance for doubtful accounts - other	\$ -
127	Notes, Loans, & Mortgages Receivable - Current	\$ -
128	Fraud recovery	\$ 1,530
128.1	Allowance for doubtful accounts - fraud	\$ (1,530)
129	Accrued interest receivable	\$ -
120	Total receivables, net of allowance for doubtful accounts	\$ -
131	Investments - unrestricted	\$ -
132	Investments - restricted	\$ -
135	Investments - Restricted for payment of current liability	\$ -
142	Prepaid expenses and other assets	\$ -
143	Inventories	\$ -
143.1	Allowance for obsolete inventories	\$ -
144	Inter program - due from	\$ -
145	Assets held for sale	\$ -
150	Total Current Assets	\$ 257,096
161	Land	\$ -
162	Buildings	\$ -
163	Furniture, equipment and machinery - dwellings	\$ -
164	Furniture, equipment and machinery - administration	\$ 45,319
165	Leasehold improvements	\$ -
166	Accumulated depreciation	\$ (43,260)
167	Construction in progress	\$ -
168	Infrastructure	\$ -
160	Total capital assets, net of accumulated depreciation	\$ 2,059
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	\$ -
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -
171-060	Other - Comment	
171	Notes, Loans, & mortgages receivable - Non-current	\$ -
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	\$ -
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -
172-060	Other - Comment	
172	Notes, Loans, & mortgages receivable - Non-current - past due	\$ -
173	Grants receivable - Non-current	\$ -

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

Line Item No.	Description	Total Programs
174-010	Other assets - Not For Profit	\$ -
174-020	Other assets - Partnership	\$ -
174-030	Other assets - Joint Venture	\$ -
174-040	Other assets - Tax Credit	\$ -
174-050	Other assets - Other	\$ -
174-060	Other - Comment	
174	Other assets	\$ -
176-010	Investment in Joint venture - Not For Profit	\$ -
176-020	Investment in Joint venture - Partnership	\$ -
176-030	Investment in Joint venture - Joint Venture	\$ -
176-040	Investment in Joint venture - Tax Credit	\$ -
176-050	Investment in Joint venture - Other	\$ -
176-060	Other - Comment	
176	Investment in joint venture	\$ -
180	Total Non-current Assets	\$ 2,059

190	Total Assets	\$ 259,155
-----	---------------------	------------

311	Bank overdraft	\$ -
312	Accounts payable <= 90 days	\$ 407
313	Accounts payable > 90 days past due	\$ -
321	Accrued wage/payroll taxes payable	\$ 6,278
322	Accrued compensated absences - current portion	\$ 5,498
324	Accrued contingency liability	\$ -
325	Accrued interest payable	\$ -
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	\$ -
331-020	Accounts payable - HUD PHA Programs - Capital fund	\$ -
331-030	Accounts payable - HUD PHA Programs - Other	\$ -
331	Accounts payable - HUD PHA Programs	\$ -
332	Accounts payable - PHA Projects	\$ -
333	Accounts payable - other government	\$ -
341	Tenant security deposits	\$ -
342-010	Deferred revenue - Operating Subsidy	\$ -
342-020	Deferred revenue - Capital fund	\$ -
342-030	Deferred revenue - Other	\$ -
342	Deferred revenue	\$ -
343-010	CFFP	\$ -
343-020	Capital Projects/ Mortgage Revenue	\$ -
343	Current portion of long-term debt - capital projects/mortgage revenue bonds	\$ -
344	Current portion of long-term debt - operating borrowings	\$ -
345	Other current liabilities	\$ -
346	Accrued liabilities - other	\$ -
347	Inter program - due to	\$ -
348-010	Loan liability - current - Not For Profit	\$ -
348-020	Loan liability - current - Partnership	\$ -
348-030	Loan liability - current - Joint Venture	\$ -
348-040	Loan liability - current - Tax Credit	\$ -
348-050	Loan liability - current - Other	\$ -
348-060	Other - Comment	
348	Loan liability - current	\$ -
310	Total Current Liabilities	\$ 12,183

351-010	Long-term debt - CFFP	\$ -
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -
351	Capital Projects/ Mortgage Revenue Bonds	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -
353	Non-current liabilities - other	\$ -
354	Accrued compensated absences- Non-current	\$ -
355-010	Loan liability - Non-current - Not For Profit	\$ -
355-020	Loan liability - Non-current - Partnership	\$ -
355-030	Loan liability - Non-current - Joint Venture	\$ -
355-040	Loan liability - Non-current - Tax Credit	\$ -
355-050	Loan liability - Non-current - Other	\$ -
355-060	Other - Comment	
355	Loan liability - Non-current	\$ -
356	FASB 5 Liabilities	\$ -

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

Line Item No.	Description	Total Programs
357	Accrued Pension and OPEB Liability	\$ -
350	Total Non-current liabilities	\$ -
300	Total Liabilities	\$ 12,183
508.1	Invested in capital assets, net of related debt	\$ 2,059
511.1	Restricted Net Assets	\$ 184,000
512.1	Unrestricted Net Assets	\$ 60,913
513	Total Equity/Net Assets	\$ 246,972
600	Total Liabilities and Equity/Net assets	\$ 259,155

Income Statement		
70300	Net tenant rental revenue	\$ -
70400	Tenant revenue - other	\$ 466
70500	Total Tenant Revenue	\$ 466

70600-010	Housing assistance payments	\$ 852,215
70600-020	Ongoing administrative fees earned	\$ 145,985
70600-030	Hard to house fee revenue	\$ 1,050
70600-031	FSS Coordinator	\$ -
70600-040	Actual independent public accountant audit costs	\$ -
70600-050	Total preliminary fees earned	\$ -
70600-060	All other fees	\$ -
70600-070	Admin fee calculation description	\$ -
70600	HUD PHA operating grants	\$ 999,250

70610	Capital grants	\$ -
-------	----------------	------

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

70800	Other government grants	\$ -
71100-010	Housing Assistance Payment	\$ -
71100-020	Administrative Fee	\$ 113
71100	Investment income - unrestricted	\$ 113
71200	Mortgage interest income	\$ -
71300	Proceeds from disposition of assets held for sale	\$ 30
71310	Cost of sale of assets	\$ -
71400-010	Housing Assistance Payment	\$ -
71400-020	Administrative Fee	\$ 1,530
71400	Fraud recovery	\$ 1,530
71500	Other revenue	\$ -
71600	Gain or loss on sale of capital assets	\$ -
72000-010	Housing Assistance Payment	\$ 285
72000-020	Administrative Fee	\$ -
72000	Investment income - restricted	\$ 285
70000	Total Revenue	\$ 1,001,674

91100	Administrative salaries	\$ 90,276
91200	Auditing fees	\$ 3,500
91300	Management Fee	\$ -
91310	Book-Keeping Fee	\$ -
91400	Advertising and Marketing	\$ -
91500	Employee benefit contributions - administrative	\$ 29,559
91600	Office Expenses	\$ 12,263
91700	Legal Expense	\$ -
91800	Travel	\$ 1,223
91810	Allocated Overhead	\$ -
91900	Other	\$ -

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

Line Item No.	Description	Total Programs
91000	Total Operating-Administrative	\$ 136,821
92000	Asset Management Fee	\$ -
92100	Tenant services - salaries	\$ -
92200	Relocation Costs	\$ -
92300	Employee benefit contributions - tenant services	\$ -
92400	Tenant services - other	\$ -
92500	Total Tenant Services	\$ -
93100	Water	\$ -
93200	Electricity	\$ -
93300	Gas	\$ -
93400	Fuel	\$ -
93500	Labor	\$ -
93600	Sewer	\$ -
93700	Employee benefit contributions - utilities	\$ -
93800	Other utilities expense	\$ -
93000	Total Utilities	\$ -
94100	Ordinary maintenance and operations - labor	\$ -
94200	Ordinary maintenance and operations - materials and other	\$ -
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ -
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	\$ -
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	\$ -
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	\$ -
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ -
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ -
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	\$ -
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	\$ -
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ -
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	\$ -
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	\$ -
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ -
94300	Ordinary Maintenance and Operations Contracts	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ -
94000	Total Maintenance	\$ -
95100	Protective services - labor	\$ -
95200	Protective services - other contract costs	\$ -
95300	Protective services - other	\$ -
95500	Employee benefit contributions - protective services	\$ -
95000	Total Protective Services	\$ -
96110	Property Insurance	\$ -
96120	Liability Insurance	\$ -
96130	Workmen's Compensation	\$ -
96140	All Other Insurance	\$ -
96100	Total Insurance Premiums	\$ -
96200	Other general expenses	\$ -
96210	Compensated absences	\$ 12,470
96300	Payments in lieu of taxes	\$ -
96400	Bad debt - tenant rents	\$ 1,530
96500	Bad debt - mortgages	\$ -
96600	Bad debt - other	\$ -
96800	Severance expense	\$ -
96000	Total Other General Expenses	\$ 14,000
96710	Interest of Mortgage (or Bonds) Payable	\$ -
96720	Interest on Notes Payable (Short and Long Term)	\$ -

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

Line Item No.	Description	Total Programs
96730	Amortization of Bond Issue Costs	\$ -
96700	Total Interest Expense and Amortization Cost	\$ -
96900	Total Operating Expenses	\$ 150,821
97000	Excess Revenue Over Operating Expenses	\$ 850,853
97100	Extraordinary maintenance	\$ -
97200	Casualty losses- Non-capitalized	\$ -
97300-010	Mainstream 1 & 5 year	\$ -
97300-020	Home-Ownership	\$ -
97300-025	Litigation	\$ -
97300-030	Hope IV	\$ -
97300-035	Moving to Work	\$ -
97300-040	Tenant Protection	\$ 5,318
97300-050	All Other	\$ 858,212
97300	Housing assistance payments	\$ 863,530
97350	HAP Portability-in	\$ -
97400	Depreciation expense	\$ 3,817
97500	Fraud losses	\$ -
97800	Dwelling units rent expense	\$ -
90000	Total Expenses	\$ 1,018,168
10010	Operating transfer in	\$ -
10020	Operating transfer out	\$ -
10030-010	Not For Profit	\$ -
10030-020	Partnership	\$ -
10030-030	Joint Venture	\$ -
10030-040	Tax Credit	\$ -
10030-050	Other	\$ -
10030-060	Other Comment	
10030	Operating transfers from / to primary government	\$ -
10040	Operating transfers from / to component unit	\$ -
10070	Extraordinary items, net gain/loss	\$ -
10080	Special items, net gain/loss	\$ -
10091	Inter Project Excess Cash Transfer In	\$ -
10092	Inter Project Excess Cash Transfer Out	\$ -
10093	Transfers between Programs and Projects - in	\$ -
10094	Transfers between Programs and Projects - out	\$ -
10100	Total other financing sources (uses)	\$ -
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (16,494)
11020	Required Annual Debt Principal Payments	\$ -
11030	Beginning equity	\$ 263,466
11040-010	Prior period adjustments and correction of errors - Editable	\$ -
11040-020	Prior period adjustments and correction of errors - Editable	\$ -
11040-030	Prior period adjustments and correction of errors - Editable	\$ -
11040-040	Prior period adjustments and correction of errors - Editable	\$ -
11040-050	Prior period adjustments and correction of errors - Editable	\$ -
11040-060	Prior period adjustments and correction of errors - Editable	\$ -
11040-070	Equity Transfers	\$ -
11040-080	Equity Transfers	\$ -
11040-090	Equity Transfers	\$ -
11040-100	Equity Transfers	\$ -
11040-110	Equity Transfers	\$ -
11040	Prior period adjustments, equity transfers, and correction of errors	\$ -
11170-001	Administrative Fee Equity- Beginning Balance	\$ 68,902
11170-010	Administrative Fee Revenue	\$ 145,985
11170-020	Hard to House Fee Revenue	\$ 1,050
11170-021	FSS Coordinator Grant	\$ -
11170-030	Audit Costs	\$ -
11170-040	Investment Income	\$ 113

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

Line Item No.	Description	Total Programs
11170-045	Fraud Recovery Revenue	\$ 1,530
11170-050	Other Revenue	\$ 30
11170-051	Comment for Other Revenue	\$ -
11170-060	Total Admin Fee Revenues	\$ 148,708
11170-080	Total Operating Expenses	\$ 150,821
11170-090	Depreciation	\$ 3,817
11170-095	Housing Assistance Portability In	\$ -
11170-100	Other Expenses	\$ -
11170-101	Comment for Other Expense	\$ -
11170-110	Total Expenses	\$ 154,638
11170-002	Net Administrative Fee	\$ (5,930)
11170-003	Administrative Fee Equity- Ending Balance	\$ 62,972
11170	Administrative Fee Equity	\$ 62,972
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 194,564
11180-010	Housing Assistance Payment Revenues	\$ 852,215
11180-015	Fraud Recovery Revenue	\$ -
11180-020	Other Revenue	\$ 466
11180-021	Comment for Other Revenue	\$ -
11180-025	Investment Income	\$ 285
11180-030	Total HAP Revenues	\$ 852,966
11180-080	Housing Assistance Payments	\$ 863,530
11180-090	Other Expenses	\$ -
11180-091	Comments for Other Expenses	\$ -
11180-100	Total Housing Assistance Payments Expenses	\$ 863,530
11180-002	Net Housing Assistance Payments	\$ (10,564)
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ 184,000
11180	Housing Assistance Payments Equity	\$ 184,000
11190-210	Total ACC HCV Units	882
11190-220	Unfunded Units	0
11190-230	Other Adjustments	0
11190	Unit Months Available	882
11210	Unit Months Leased	2622
11270	Excess Cash	\$ -
11610	Land Purchases	\$ -
11620	Building Purchases	\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -
11640	Furniture & Equipment-Administrative Purchases	\$ -
11650	Leasehold Improvements Purchases	\$ -
11660	Infrastructure Purchases	\$ -
13510	CFFP Debt Service Payments	\$ -
13901	Replacement Housing Factor Funds	\$ -

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2004-GE-T4-0005-ODP-SJ	97.004	\$ 254,647
Office of Emergency Management/ Grant #2005-GE-T5-0012-SJ-EX	97.073	4,958
Office of Emergency Management/ Grant #2005-GE-T5-0012-SAN JUAN	97.073	110,865
Office of Emergency Management/ Grant #2005-GE-T5-0012-SAN JUAN PLANNING	97.073	50,000
Office of Emergency Management/ Grant #2006-GE-T6-0064-CCP-SAN JUAN	97.067	52,675
Office of Emergency Management/ Grant #2007-GE-T7-0023-SAN JUAN CCP	97.XXX	12,175
Office of Emergency Management/ Grant #2007-GE-T7-0023-SAN JUAN EX	97.XXX	<u>117,951</u>
Total Homeland Security Cluster		603,271
<u>Highway Safety Cluster</u>		
Pass through State of New Mexico U.S. Department of Transportation		
DWI Officer Project/ Grant#08-AL-03-086	20.600	21,383
Operation DWI/ Grant #08-AL-K8-086	20.601	8,010
Selective Traffic Enforcement Program(STEP)/ Grant #09-PT-06-086	20.605	14,490
Selective Traffic Enforcement Program(100 Days & Nights of Summer)/ Grant #09	20.609	5,739
Selective Traffic Enforcement Program(100 Days & Nights of Summer)/ Grant #08	20.609	12,769
Selective Traffic Enforcement Program(STEP)/ Grant #08-PT-63-086	20.609	<u>1,418</u>
Total Highway Safety Cluster		63,809
<u>Highway Planning & Construction Cluster</u>		
Pass through State of New Mexico U.S. Department of Transportation		
SAFETEA-LU --Project Control No. 7854	20.205	230,708
Project Control No. L5035 --- Bridge Improvement-Bridge 8113 CR6675	20.205	980,266
Project Control No. L5076 --- Chaco Canyon CR 7950	20.205	109,341
Project Control No. ESF1030 --- Bridge Improvement CR 2900 Bridge 8116	20.205	<u>96,016</u>
Total Highway Planning & Construction Cluster		1,416,331
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers Direct from HUD	14.871	1,013,265
Community Development Block Grants Construct Public Healthcare Facility Building/ Grant #06-C-NR-I-3-G-45	14.219	<u>400,000</u>
Total U. S. Department of Housing and Urban Development		1,413,265

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2009

<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	43,260
DWI Officer Project/ Grant#09-AL-FTE164-086	20.608	40,752
Operation DWI/Grant #09-AL-K8-086	20.608	<u>16,308</u>
Total U. S. Department of Transportation		100,320
<u>U. S. Department of Interior</u>		
Taylor Grazing	15.206	<u>2,474</u>
Total U. S. Department of Interior		2,474
<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	31,021
EMPG Grant /Grant #2008-EM-E8-0035-SAN JUAN COUNTY EMPG	97.042	<u>38,379</u>
Total Federal Emergency Management Agency		69,400
Total Expenditures of Federal Awards		<u><u>\$ 3,668,870</u></u>

NOTE 1. BASIS OF PRESENTATION

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

San Juan County Cleanup



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

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

We have audited the accompanying basic financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information and the respective budgetary information of the general and major special revenue fund of San Juan County, New Mexico (County), as of and for the year ended June 30, 2009, and have issued our report thereon dated November 11, 2009. 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, 2009, 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

www.mossadams.com

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

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 other matters that are required to be reported under *Government Auditing Standards* paragraph 5.14 and 5.16, and Section 12-6-5 NMSA 1978, which are described in the accompanying schedule of findings and questioned costs as items 09-1, 09-2, and 09-3.

www.mossadams.com

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

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

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

Moss Adams LLP

Albuquerque, New Mexico
November 11, 2009

Aztec Ruins - San Juan County



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

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

Compliance

We have audited the compliance of San Juan County, New Mexico (County), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. 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.

www.mossadams.com

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

In our opinion, the County, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

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.

www.mossadams.com

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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.

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 11, 2009

County Administration Building



**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2009**

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting:

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

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of Major Program

CFDA Number	Name of Federal Program or Cluster
14.871	Housing Choice Vouchers
14.219	Community Development Block Grant - (Construct Public Healthcare Facility Building)

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, 2009

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2009**

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

09-01 Property Tax Non-Rendition Penalty Billings

CONDITION

During our testing of property taxes, we noted that for the 2008 tax year personal property non-rendition penalties did not roll into the tax roll-forward and the rendition penalties were not billed by the Treasurer's office. This only applies to personal property tax billings.

CRITERIA

Taxes should be billed as calculated by the assessor.

CAUSE

Upon building the tax roll-forward, certain fields are selected to create the data base. Not all of the proper fields were selected (non-rendition penalties) to be transferred to the Treasurers office for billings.

EFFECT

The County did not bill non-rendition penalties estimated to be \$43,000.

RECOMMENDATION

We recommend that the County establish written procedures for the transfer of data between the Assessor and Treasurer's Offices and review the fields selected for transfer into the tax roll-forward. Subsequently, any differences between the two should be reconciled once the transfer has been complete.

MANAGEMENT RESPONSE

Rendition penalties for tax year 2008 were omitted by human error on the 2008 tax roll. Upon further investigation there was an error in calculations within the appraisal software and with that corrected the amount under billed was determined to be approximately \$43,000. Omitted penalties however will be added to the 2009 tax bill for collection. The non-rendition penalty amounts, though not required by state, will be added as additions to the annual abstract and warrant. This reconciliation, between the Assessor and Treasurer, will ensure that this not missed in future years.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2009**

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

09-02 P-Card Expenditures

CONDITION

During our testing of P-Cards, we noted one month where a P-Card user charged a total of \$579 of personal expenses. The user reimbursed the County for the charges at the time he submitted his month end reconciliation.

CRITERIA

According to the County's procurement policy, resolution number 03-04-28, effective October 8, 2003, "personal transactions are prohibited".

CAUSE

The P-Card user was not familiar with the County's procurement policy.

EFFECT

There is an increased risk that errors and charges that are not proper expenditures of the County may go undetected.

RECOMMENDATION

We recommend that the County implement controls over the use of P-Cards to prevent personal charges. Those that approve monthly P-card reports should be trained in the County's procurement policy so that they can ensure the policies are followed.

MANAGEMENT RESPONSE

The CEO has written a letter to the County Commissioner explaining the audit finding and that personal charges are a violation of the County's Purchasing Card Program policy.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2009**

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

09-03 Misappropriation of Cash Receipts

CONDITION

During our inquiries of management, it was noted that an alleged misappropriation in the approximate amount of \$900 had occurred within the County Treasurers Office Collections Department. This was detected by the internal controls and acted upon by the County

CRITERIA

Funds received by the County Treasurer are to be deposited and posted. Section 12-6-5 NMSA 1978 (2.2.2.10 I NMAC) requires all instances of fraud to be included in the annual financial audit report.

CAUSE

An employee did not follow the County's procedures for posting and depositing cash receipts.

EFFECT

The initial effect included a County resident's payments being reflected as 'not paid' while payment was in fact made. Subsequently, this was corrected and there was no impact

RECOMMENDATION

We recommend that the Department evaluate how the fraud occurred and develop sufficient procedures to mitigate and/or detect future fraud committed in a similar fashion.

MANAGEMENT RESPONSE

The Chief Deputy Treasurer became aware of this situation due to her reviews of reversed payment reports. The Treasurer and Chief Deputy Treasurer immediately confronted the employee who admitted to "borrowing" the funds due to personal financial needs. The employee has reimbursed the County and resigned. The Treasurer's Office has implemented a policy that prohibits employees from posting or adjusting their own personal property tax accounts. They have also implemented a policy and form for employees to use for all reversals. The form requires information detailing the reason for the reversal and must be approved by the Treasurer or Chief Deputy Treasurer.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2009**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
08-01 Homeland Security Cluster – Reporting	Resolved
08-02 U.S. Department of Transportation – Reporting	Resolved
08-03 Property Tax Exemptions	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2009**

An exit conference was held on October 27, 2009 and attended by the following:

San Juan County:

James Henderson, Commission Chairman
Tony Atkinson, Commissioner
Rocky Wasson, County Treasurer
Michelle Kennedy, Chief Deputy Treasurer
Dave Watts, County Assessor
Clyde Ward, Chief Deputy Assessor
Keith Johns, County Executive Officer
Kim Carpenter, Deputy County Executive Officer
Linda Thompson, Assistant CEO Project Development/Finance
Marcella Brashear, Chief Financial Officer
Brooke Quintana, Deputy Finance Officer

Communications Authority:

David Ripley, Communications Authority Director
Tandra Malcom, Operation Supervisor
Jana Elkins, Administrative Assistant

San Juan Water Commission:

Jim Durrett, Legal Representative

Moss Adams LLP:

Larry Carmony, Partner