

SAN JUAN COUNTY NEW MEXICO

COMPREHENSIVE ANNUAL FINANCIAL REPORT



San Juan County Celebrates New Mexico Centennial – Christmas Parade 2011

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2012**

**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2012**

*Prepared by:
San Juan County Finance Department*

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"Get Pinked" Breast Cancer Awareness Campaign 2011

Jim Henderson
Chairman

GloJean Todacheene
Chairman Pro Tem

Tony Atkinson
Member

Scott Eckstein
Member

Margaret McDaniel
Member



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Mr. Kim J. Carpenter
County Executive Officer

November 13, 2012

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, 2012.

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 Axiom Certified Public Accountants and Business Advisors LLC, 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, 2012, 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, 2012 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 independent auditor's report.

Profile of San Juan County

San Juan County, NM was incorporated in 1887 with Aztec, NM appointed as the county seat. The County is located in the Northwest corner of New Mexico in an area known as the "Four Corners" describing where the four states of New Mexico, Arizona, Colorado, and Utah meet. The County has a land area of approximately 5,535 square miles and a 2011 estimated population according to the U.S. Census Bureau of 128,200. The population has grown 7.34% since the 2002 population which was 119,430. The land ownership is distributed as follows: Private ownership 6.5%, Federal Government 25.0%, Navajo and Ute Mountain Reservations 65.0%, and State Government 3.5%.

The County is empowered to impose a maximum property tax rate for general operating purposes of 11.85 mils. The County currently has imposed 8.5 mils, which is the second lowest rate of the 33 counties in New Mexico. The County is also empowered to implement certain county local option gross receipts taxes, some requiring voter approval. The County's gross receipt tax rate as of June 30, 2012 was 6.3125%. The tax is imposed on sales of both services and tangibles.

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

Probate Judge). 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 24 volunteer fire stations, 251 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/Meth 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 31st 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. San Juan County's gross receipts taxes were impacted by the national economic downturn and revenue decreased by 20.36% from FY09 to FY10. The County monitored gross receipts tax throughout the decline in FY10 and budgeted a 5.00% decrease in gross receipts tax revenue for FY11. The gross receipts tax revenue actually experienced a slight increase of 1.31% from FY10 to FY11 exceeding budget expectations. The gross receipts taxes for FY12 increased by 9.89% from FY11. San Juan County continues to conservatively budget for FY13 with a projected 3% decline over FY12 actual receipts.

San Juan County continues to grow, as evidenced by the ribbon cutting ceremony for TurboCare Coil Manufacturing held in June, 2012. TurboCare is a Farmington operation, providing generators to an international customer base, including Aruba, Mexico, and

Spain. The construction of the Tractor Supply Company was recently completed in October, 2012, a Panda Express is currently under construction, and there are also plans to build a Microtel Inn in Aztec and a Choices Hotel in Kirtland. In September 2012, Sportsman's Warehouse was issued a building permit to build a 31,532 square foot store in Farmington. In October 2012, Comfort Suites was issued a building permit for the construction of a new hotel.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 6.6% as of June, 2012. The unemployment rate increased from 6.6% in June, 2009 to 9.7% in June, 2010, and decreased significantly in June, 2011 to 7.1%. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA was up 200 jobs or 0.4 percent, with gains in the private sector, up 300 jobs or 0.8 percent, and losses in government, down 100 jobs or 0.9 percent." San Juan County's unemployment rate is slightly above the State of New Mexico rate of 6.5% and is noticeably lower than the national unemployment rate of 8.2% as of June 30, 2012.

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

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

In August 2012, BP America Production Company announced a \$4 million donation to San Juan College's School of Energy. BP's donation is in response to the growing workforce development needs in the San Juan Basin's energy industry. The donation will be used, along with \$2 million pledged by San Juan College's governing board, for the construction of a new building on the Farmington campus as well as state of the art training and curriculum in the energy industry.

San Juan County's oil & gas revenue has been affected by the lower prices as well as a slowdown in production. However, the FY12 oil and gas revenue came in \$1.1 million higher than budgeted. The excess revenue was transferred to the Capital Replacement Reserve Fund, in early FY13, to pay for one time expenditures.

The Navajo Nation opened the Northern Edge Navajo Casino in January, 2012. The casino is located in Upper Fruitland, on the Navajo Reservation, just barely over the reservation border outside the southwest corner of Farmington. The gaming facility employs approximately 375 full-time employees. The casino will hopefully have a

positive impact on off-reservation surrounding communities within San Juan County. However, the County currently has a lease agreement with SunRay Gaming located near McGee Park. According to the lease, San Juan County government receives \$2 million per year or 15% of the net gaming revenue whichever is greater. According to SunRay representatives, the new Navajo Casino is having a negative impact on their revenues. Therefore, the FY13 budgeted revenue from SunRay has been decreased from \$3 million to \$2.3 million.

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.

In March, 2010, San Juan County acquired the Riverview Golf Course from Central Consolidated School District #22. Riverview Golf Course encompasses 226.36 acres located in Kirtland, NM. Riverview covers 18-holes and is a par 72 course. The value of the Riverview Golf Course was estimated at \$2.9 million and is considered a donation at no cost to San Juan County. San Juan County will own and operate the facility into the future for the betterment of all citizens and visitors of the County.

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

The County Commission also annually approves the five year Infrastructure Capital Improvement Plan (ICIP) prioritizing projects and their potential funding sources. The construction of Bridge #8116 on CR 2900 has been completed. This is the replacement of the current bridge between NM 516 and US Highway 550 serving the primary access routes between Aztec and the Cedar Hill area of San Juan County. Main funding sources consists of \$1,000,000 in American Recovery and Reinvestment Act (ARRA) funds and \$220,000 in Federal funding. Also completed in FY12 was the replacement of the Cox Canyon Bridge #8247 located on County Road 2900. The total cost of construction was \$429,152 from revenue bonds (\$369,607) and the general fund (\$59,545). The renovation of the obstetrics floor at San Juan Regional Medical Center was also completed in FY12. Total costs for the project were funded by revenue bonds in the amount of \$1,379,815. The Kirtland Wastewater Project is ongoing with \$1,821,600 in federal funding, \$1,901,044 in state funding, and \$914,448 in ARRA funding. The Valley Water and Sanitation District was organized by the Kirtland community. A ¼ percent County Water and Sanitation Gross Receipts Tax was approved by the voters of the new district and was implemented in January, 2008 for the operation of the Valley Water and Sanitation District. Phase I will be the business corridor on Highway 64. The construction project continues for the District Court Expansion and Renovation using bond proceeds from the GRT Revenue Bonds, Series 2008. This project involves construction of a 25,000 square foot expansion and renovation of an existing 19,000 square foot building in Aztec. Upon completion, the District Court complex will house four courtrooms. Project costs through FY12 were \$8,515,341. Construction continues

on the Kirtland Youth Facility, a 10,100 square foot facility located in Kirtland. The facility will house a gymnasium, locker rooms, classrooms, kitchen, restrooms, and administrative space. The facility will be used for after-school and summer programs, benefiting the local youth in the Kirtland and surrounding areas. Funding is \$1,198,922 in State funding and \$421,827 in County funding. The Bloomfield Public Health Office is currently under construction to add approximately 1,300 square feet. The facility will be expanded to provide two additional exam rooms, five additional clinical offices, and a training room for client health and infant trainings. This additional space will help to alleviate the increased demand for public health in San Juan County. This location has doubled in the number of clients being served since its opening in 1998. Total funding is \$328,500 in Community Development Block Grant funding and \$32,850 in County funding. The District Attorney's office is building a brand new facility that is approximately 25,000 square feet and will be located in Farmington. Total funding for this project is coming from the GRT Revenue Bonds, Series 2008. Project costs to date are \$2,502,649. The Flora Vista Water Users Association is working to form a sanitation district for purposes of constructing, operating, and maintaining the planned system. Total funding to date is \$808,838 in State funding for design. The Sheriff's office is also expanding their facility by approximately 15,000 square feet. This expansion will house the evidence room, consolidated detective's area and crime lab. Total costs will be mainly funded through the GRT Revenue Bond, Series 2008. Expenditures to date are \$715,098 in revenue bonds and an additional \$198,000 in State grant funds.

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

In FY09, San Juan County also began contributing to an Extraordinary Mandatory Redemption Fund for the GRT Series 2004 Hospital Bonds. Beginning in November, 2008, after the monthly debt service transfers and regular principal and interest payments were made, excess revenues from the Hospital Gross Receipts Tax were wired to the Paying Agent, Bank of Albuquerque, to be deposited in the Extraordinary Mandatory Redemption Fund. The funds were used to pay down the principal of the GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY12, an additional \$2,975,000 in principal was redeemed through the Mandatory Redemption Fund. Due to the mandatory redemptions, it is anticipated that the bonds will be paid off in February, 2013, four years prior to the original maturity of January, 2017.

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

The Growth Management Plan identified a number of land use issues and made recommendations for the future growth in the County. As part of the land use plan, the

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

The first phase of the land use plan that was implemented in August, 2010 was the passing of Ordinance #73, Trash & Refuse Disposal. The purpose of the Ordinance is to protect the health, safety, and welfare of the public by preserving property values and reducing shelter for rodents and snakes. The goal is for citizen cooperation and compliance without the need to impose penalties. San Juan County is willing to aid in the cleanup process for citizens and granted a transitional grace period until January 31, 2012 for required compliance with the program. Phase two of the land use plan, imposing Ordinance #72, Junkyards, Junked Vehicles, and Junked Mobile Homes was addressed in FY11. After the August, 2010 public hearing, additional Citizen Advisory meetings were held and included representatives from the following groups: Four Corners Drag Racing Association, Round Track Racers, Auto-Restorers Group, and the Junkyard/Auto Recycler Businesses. Ordinance #72 was approved in February, 2011 with amendments for fencing and licensing. Additional information regarding the land use management plan can be viewed at www.sanjuancountyplanning.com.

The San Juan County Commission voted on September 4, 2012 to amend the County's Growth Management Plan. The amendment shows that the County will consider zoning rules for businesses and residences in unincorporated areas. The amendment contains a proposed land-use district map, designating certain unincorporated areas for residential use and other areas for commercial or industrial use. County officials have acknowledged that zoning laws may be needed in the future as the population living on a limited amount of private land in the community continues to grow.

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, 2012 was \$16,914,879 or 55.50% 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, 2012 was \$814,660 or 9.78% of the Road Fund's final expenditure budget, also exceeding the 1/12th reserve requirement. The County's overall General Fund unrestricted fund balance of \$19,858,307 at the end of the fiscal year is 32.98% of revenues. The County strives to maintain this at a minimum of 15%.

During the fiscal year the tax revenue received from oil and gas production was \$1.1 million over the original budgeted amount of \$6.3 million. The additional revenue was

considered one-time revenue and was transferred to the Capital Replacement Reserve fund to be used for one time expenditures in the beginning of FY13. 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, 2011. 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. This is the sixth year that the County has received this GFOA award.

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

San Juan County also received the Government Finance Officers Association Distinguished Budget Presentation award for the FY12 Final Program Budget. Entities that receive the Distinguished Budget Presentation award are considered those who have prepared the highest quality budget documents. This is the fourth year that the County has received this GFOA budget award.

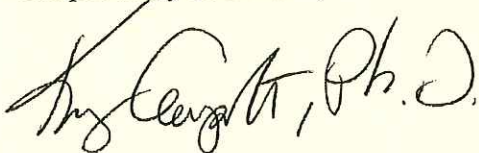
The San Juan County Sheriff's Office launched a new program called Volunteers in Partnership (V.I.P.) Program in FY11. The V.I.P. program consists of a collective group of citizens within the County partnering with the Sheriff's Office. Volunteers have the opportunity to learn more about law enforcement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

San Juan County's Juvenile Services received the 2012 NACO Significant Achievement Award for their work with the Kids for Canines program. The Kids for Canines program was created in conjunction with the City of Aztec Animal Shelter to allow adjudicated juveniles the opportunity to work in caring for and training dogs that otherwise may not have survived in a shelter setting. This program helps to teach juveniles empathy for others, helps reduce aggression, and improves socialization, communication and job skills.

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the 2010 Section Eight Management Assessment Program (SEMAP) Assessment for the tenth consecutive year. The SEMAP measures the performance of public housing agencies that administer the housing choice voucher program in 14 key areas. Some of these key indicators include the following: proper selection of applicants from the housing choice voucher waiting list, sound determination of reasonable rent, accurate verification of family income, ensuring units comply with housing quality standards, timely annual housing inspections, expanding housing choice outside areas of poverty, and enrolling families in the family self-sufficiency program to help achieve increases in income. Out of 26 Housing Authorities across New Mexico, only six have received this award.

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

Respectfully submitted,



Mr. Kim J. Carpenter, Ph.D.
County Executive Officer



Marcella Brashear, CPA
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

San Juan County
New Mexico

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

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.



Christopher P. Moville

President

Jeffrey R. Enow

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, 2012

County Commission Elected Officials

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

Elected Officials

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

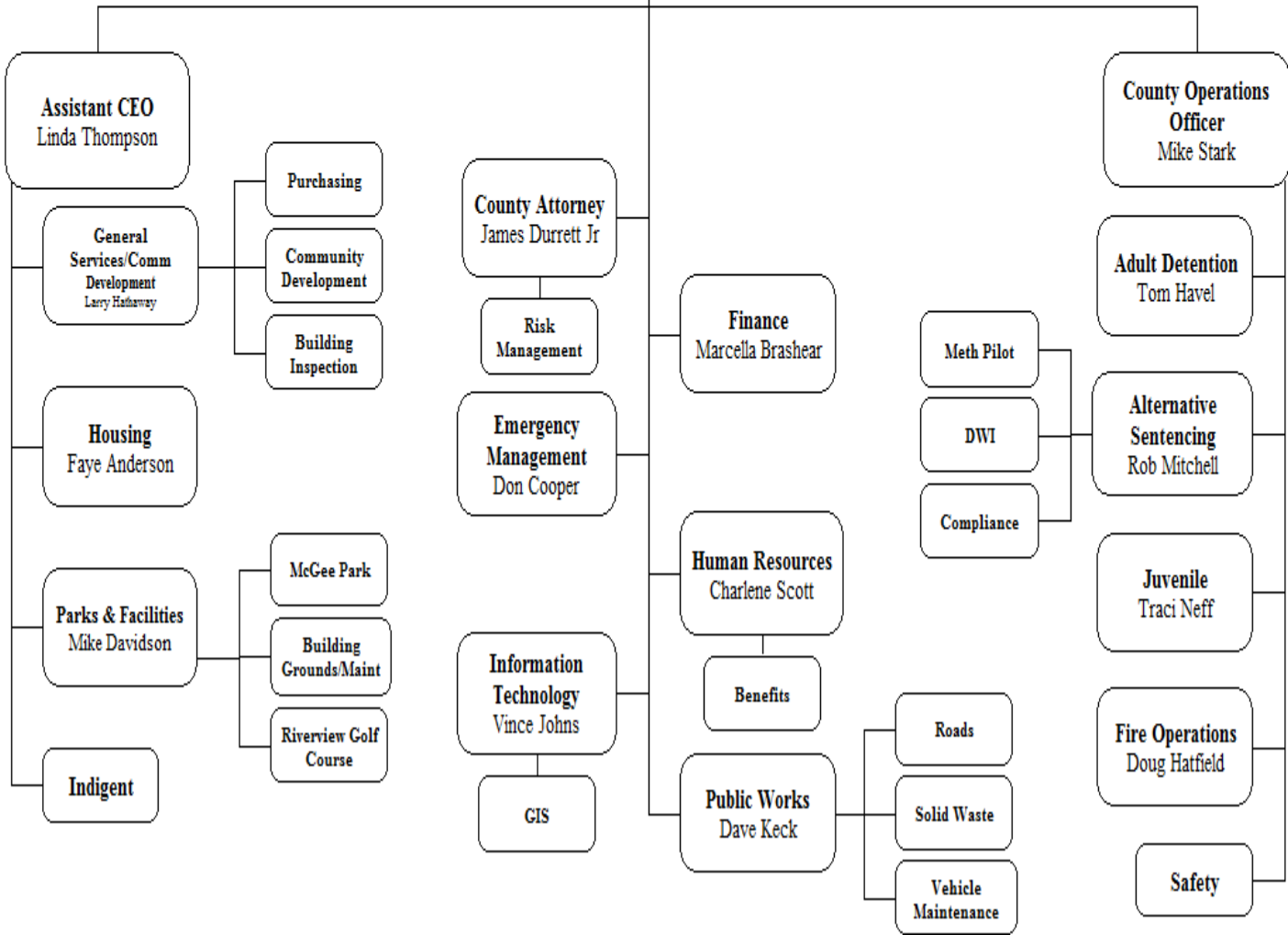
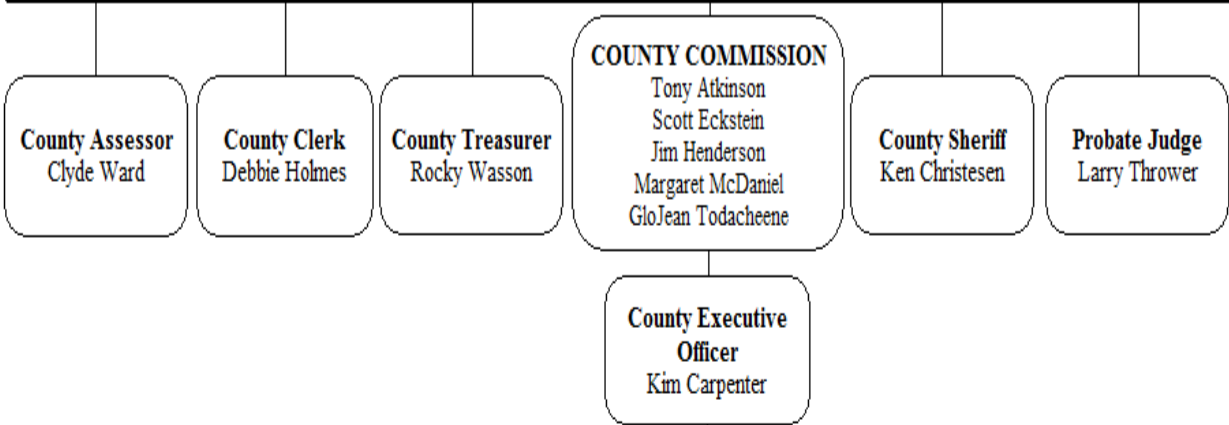
County Executive Office

County Executive Officer	Dr. Kim Carpenter
County Operations Officer	Mike Stark
Assistant CEO	Linda Thompson

Department Administrators

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

**SAN JUAN COUNTY
CITIZENS**



INDEPENDENT AUDITOR'S REPORT

To the 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, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of San Juan County, New Mexico (County), as of and for the year ended June 30, 2012, 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, internal service funds, and the budgetary comparisons for the major capital project funds, debt service fund, and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit 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 the 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 previously 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, 2012, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and the major special revenue funds 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 previously present fairly, in all material respects, the respective financial position of each nonmajor

governmental fund of the County as of June 30, 2012, and the respective changes in financial position thereof and the respective budgetary comparisons for the major capital project funds, debt service fund, and all nonmajor funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2012, on our consideration of the County's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The additional schedules listed as "other supplementary information" in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is

fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Albuquerque, New Mexico
November 13, 2012

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

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, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-9 of this report.

Financial Highlights

- The assets of San Juan County exceeded its liabilities at the close of the most recent fiscal year by \$244,061,630 (*net assets*). Of this amount \$28,938,256 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net assets increased by \$3,967,420 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 \$75,505,515, decreasing \$5,906,405 from the prior year. Approximately 40.44% of this total fund balance amount, \$30,531,661, is available for spending at the government's discretion (*unrestricted fund balance*).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$19,858,307, or 33.34% of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

San Juan County maintains 35 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, the Intergovernmental Grants fund, GRT-Communications/EMS fund, the GRT Revenue Bond Series 2008 fund, and the Debt Service fund, all of which are considered to be major funds. In FY11 the County implemented GASB 54. Governmental fund balances are now classified as *nonspendable, restricted, committed, assigned, and unassigned*. GASB 54's updated definition of Special Revenue Funds resulted in the Ambulance Fund being combined and reported with the Gross Receipts Tax-Communications/EMS Fund. Data from the other 29 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

The basic fiduciary fund financial statements can be found on page 42 of this report.

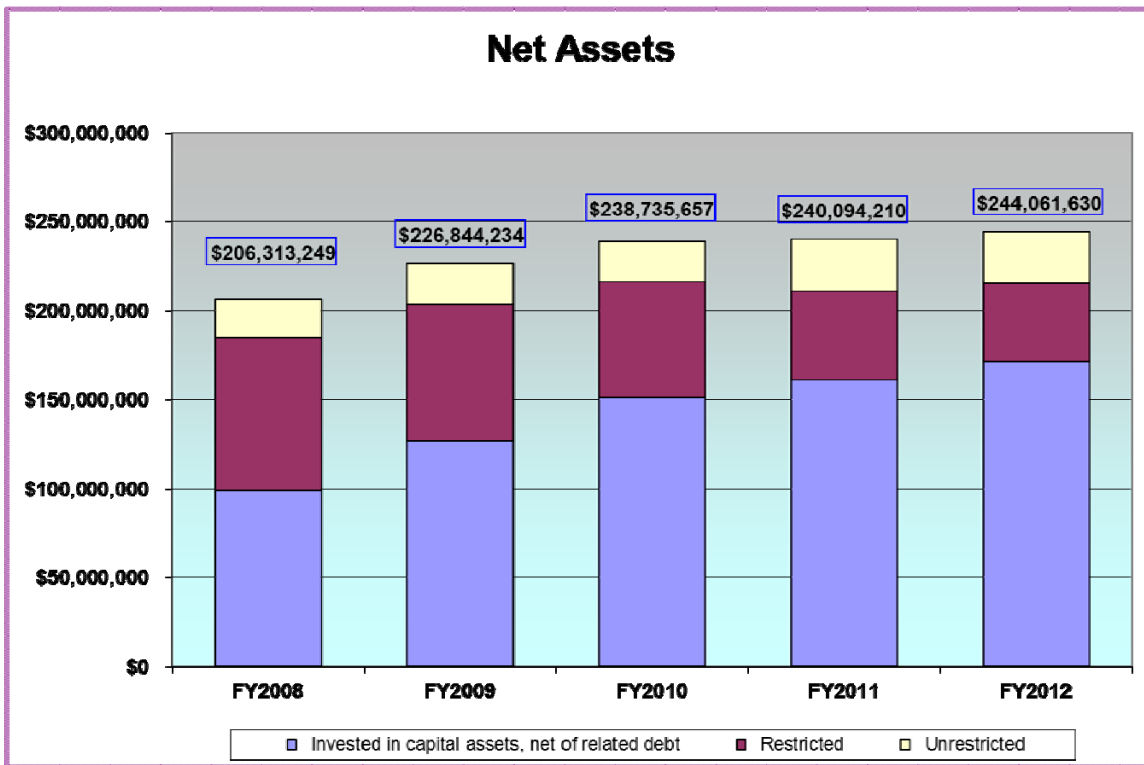
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Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-74 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 \$244,061,630 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 FY12, 70% of San Juan County’s net assets reflect its investment in capital assets (e.g. land, buildings, machinery, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although San Juan County’s investment in its capital assets is reported net of

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

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 2012	FY 2011
Current and other assets	\$ 81,347,205	\$ 87,131,484
Capital assets	223,376,886	223,637,786
Total assets	<u>\$ 304,724,091</u>	<u>\$ 310,769,270</u>
Long-term liabilities outstanding	\$ 56,325,324	\$ 66,356,775
Other liabilities	4,337,137	4,318,285
Total liabilities	<u>\$ 60,662,461</u>	<u>\$ 70,675,060</u>
Net assets		
Invested in capital assets, net of related debt	\$ 171,338,386	\$ 161,240,728
Restricted	43,784,988	49,534,640
Unrestricted	28,938,256	29,318,842
Total net assets	<u>\$ 244,061,630</u>	<u>\$ 240,094,210</u>

An additional portion of San Juan County's net assets, \$43,784,988, represents resources that are subject to external restrictions on how they may be used (*restricted net assets*). The remaining balance of *unrestricted net assets*, \$28,938,256 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 \$3,967,420 a 1.65% increase from the prior fiscal year.

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Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2012.

San Juan County's Changes in Net Assets

	Governmental Activities	
	FY 2012	FY 2011
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 15,183,569	\$ 14,759,321
Operating grants & Contributions	19,487,601	16,703,739
Capital grants & Contributions	2,270,397	6,128,672
General Revenues		
Property taxes	23,254,261	22,437,794
Gross Receipts taxes	37,453,608	34,451,419
Gas/Motor Veh. Taxes	1,877,938	1,756,470
Oil & Gas taxes	9,480,043	8,937,100
Payment in Lieu of taxes	2,114,692	2,070,333
Other taxes	1,691,249	1,655,951
Investment earnings	656,643	797,644
Sale of capital assets	114,410	-
Other	720,471	906,754
Total revenues	<u>114,304,882</u>	<u>110,605,197</u>
<u>Expenses</u>		
General government	14,647,172	16,098,952
Public safety	49,229,236	48,168,541
Public works	8,182,539	8,153,552
Health and welfare	25,702,891	21,941,072
Culture and recreation	5,661,587	5,929,125
Environmental	4,401,860	6,038,756
Interest on long-term debt	2,512,177	2,916,646
Total expenses	<u>110,337,462</u>	<u>109,246,644</u>
Change in net assets	<u>3,967,420</u>	<u>1,358,553</u>
Net assets Beginning	<u>240,094,210</u>	<u>238,735,657</u>
Net assets Ending	<u>\$ 244,061,630</u>	<u>\$ 240,094,210</u>

**SAN JUAN COUNTY, NEW MEXICO
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Governmental activities increased San Juan County's net assets by \$3,967,420. Key elements of this increase are as follows:

Revenues: The economic conditions improved slightly in FY12 as compared to FY11 as the revenues increased by 3.34%.

- Property Tax Revenue increased by \$816,467 (3.64%), resulting from new property valuations completed in September 2011 and the corresponding property taxes imposed. Construction remained strong from tax year 2010 (FY11) to tax year 2011 (FY12). Net taxable values for residential property increased by 6.67% and non-residential property net taxable values increased by 0.42%. The implemented mil rate remained at 8.5 mils.
- Revenue from oil and gas taxes increased by \$542,943 (6.08%) from the prior year. However, San Juan County anticipated a decrease in oil and gas revenues and budgeted conservatively for FY12. The oil and gas revenue did come in \$1.1 million greater than budgeted. The excess revenue was transferred to the Capital Replacement Reserve Fund in the beginning of FY13 to be used for future one-time expenditures.
- Gross Receipts Tax revenue increased by \$3 million from the prior year. The gross receipts tax revenue began to decrease late in the third quarter of FY09 due to the national economic recession. The increase in FY12 may be a good indication of a slow recovery in the San Juan County area through increased sales and spending. However, the County still recognized the need to budget gross receipts tax revenue conservatively at an estimated 2% decrease from the prior year's actual receipts. The actual gross receipts tax came in at a 9.89% increase, exceeding the estimated 2% decrease.
- Beginning in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full funding of the Payment in Lieu of Taxes (PILT) program from 2008 through 2012. This full funding brought in approximately \$800,000 in additional PILT revenue in FY12. The full funding was extended for one year (FY13). If the federal government does not approve an additional extension of the full funding the County will need to address the potential \$800,000 decrease in funding for the FY14 budget.
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment remained at 3% for FY12. The franchise tax revenue increased by \$36,866 from the prior year.
- In FY12 the Commission approved charging fees at the County's transfer stations. This resulted in a \$424,248 increase in charges for services revenue.
- The significant decrease in Capital Grants and Contributions is due in part to Bridge #8116 on County Road 2900 being completed in FY12. Federal funding in FY11 for Bridge #8116 was \$835,624, a Public Works capital outlay expenditure. Health and Welfare projects decreased from FY11 to FY12 due to several large projects nearing completion. These include the Kirtland Sewer System, which received federal funds in FY11 of \$1.9 million as compared to \$600,000 received for FY12, and state grant funding for the Kirtland sewer

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project decreased by \$484,000. State funding for the Flora Vista Water project decreased by \$204,000 from FY11 to FY12, as the project nears completion. In FY11, the Family Crisis Center received \$197,000 in state funds. This project was completed in FY11. Capital Grants and Contributions for FY12 include a \$68,213 donation of a parcel of land from the City of Farmington for future use in conjunction with the District Attorney's office.

- Operating Grants and Contributions increased by \$2.8 million from FY11 to FY12. The main factor driving this increase was due to a significant change in Sole Community Provider and Supplemental Sole Community Provider funding.

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 FY12 budget even through stressed economic times.

Expenses: Expenses increased slightly by 1.00% from the prior fiscal year.

- The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The prior year FY11 wages included a 2% wage adjustment to help offset the increase in health care premiums for employees. However, there were no cost of living adjustments or step evaluation increases in FY12. In FY11, the County incurred additional expenses from 27 pay periods versus the normal 26 in a given fiscal year. This happens once every eight years due to pay date timing. The 27th pay period in the previous fiscal year was funded with \$1.8 million in reserve funds. The FY12 expenses included the normal 26 pay periods. This is one of the main reasons that the FY12 wages and benefits expenses were lower than in FY11.
- The County implemented a hiring freeze beginning in FY10. A total of 16 positions from various County departments were frozen during FY12 at a savings of \$990,609. Two Intern positions were deleted for a savings of \$24,530.
- A 12% increase in medical premiums was implemented in FY12 due to rising medical costs. The increase in medical premiums resulted in additional expenses for San Juan County of approximately \$671,472. The increase in medical premiums in FY11 was 10%.
- The main reason for the decline in Environmental expenses is that the amount of Water Reserve funds sent to the San Juan Water Commission decreased by \$1.5 million in FY12 compared to FY11. In FY11 the payment to the Bureau of Reclamation on behalf of the La Plata Conservancy District for the Animas La Plata Project contribution was nearly \$2 million, whereas in FY12 no contribution was made. For more information regarding the Animas-La Plata Project Agreement between the San Juan Water Commission, the La Plata Conservancy District, and San Juan County, please refer to note 7 on pages 63-64 of this report.
- New Mexico Retiree Health Care Authority increased their required contributions and implemented an enhanced program for police and fire employees. This change resulted in increased costs to San Juan County of approximately \$57,418.

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Additional information on New Mexico Retiree Health Care may be found in note 12 on pages 71-72.

- The FY12 Health and Welfare expenses increased due to additional payments of \$3.5 million made from the Indigent fund for Sole Community Provider payments. This was offset by the additional revenue received for the Sole Community Provider program.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$75,505,515 a decrease of \$5,906,405 in comparison with the prior fiscal year's fund balance. Approximately 40.44% of this total amount, or \$30,531,661 constitutes *unrestricted fund balance* (consisting of \$6,024,877 *committed*, \$14,475,160 *assigned*, and \$10,031,624 *unassigned*) which is available for spending at the government's discretion. \$1,101,821 is classified as *nonspendable* and includes inventories and prepaid insurance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted for the following purposes: to pay debt service (\$3,625,961), public safety (\$13,335,389), healthcare expenditures (\$10,745,220), GRT Bond Series 2008 (\$9,095,439), grant funding (\$4,413,817), GRT reserve (\$1,426,874), and other purposes (\$1,229,333). A detailed listing of governmental fund balances by classification in accordance with GASB 54 can be found in Note 1 – Summary of Significant Accounting Policies.

The main reason for the decreased fund balance was due to the planned spending of bond proceeds (\$3.9 million) for the District Court expansion project, the Sheriff's Department remodel, the District Attorney Facility and the Hospital Renovation project (\$959,000).

The General Fund is the chief operating fund of San Juan County. At the end of the current fiscal year, *unrestricted* fund balance of the General Fund was \$19,858,307, while total fund balance reached \$24,022,814. As a measure of the General Fund's liquidity, it may be useful to compare both *unrestricted* fund balance and total fund balance to total fund expenditures. *Unrestricted* fund balance represents 33.34% of total General Fund expenditures, while total fund balance represents 40.33% of that same amount.

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The fund balance of the General Fund decreased by \$172,460 or 0.71% during the current fiscal year. Revenues came in higher throughout FY12, specifically for property taxes and gross receipts taxes. Actual oil and gas tax receipts were \$542,943 higher than receipts collect in FY11, and total oil and gas tax revenues came in \$1.1 million higher than anticipated. This amount was transferred to the Capital Replacement Reserve Fund in FY13 as one-time revenues to be used for one-time expenditures instead of ongoing operations. Gross receipts taxes came in at 9.89% over the prior year's receipts. This was better than the budgeted or anticipated 2% decline. The federal government also fully funded the PILT revenue resulting in approximately \$800,000. Property tax revenue also increased due to the increase in net assessed values from the prior valuation year. The fund balance of the General Fund decreased in FY12, due to the increased expenditures from the 12% increase in health insurance premiums, rising health care costs, as well as the increase in NM Retiree Health Care contributions. The expenditures for the Major Medical fund (a General Fund sub-fund) decreased by \$619,000 from the previous year.

Major funds. Other key governmental-type funds (major funds), other than the General Fund, include the Intergovernmental Grants fund, the Gross Receipts Tax-Communications/Emergency Medical Services fund, the GRT Revenue Bond Series 2008 fund, and the Debt Service fund.

The **Intergovernmental Grants fund** is used to account for state and federal funding. A large portion of this fiscal year's funding was for several large building projects, including the Flora Vista Wastewater Project and the Kirtland Sewer System project. The fund has a large receivable due to grant reimbursements that are owed to the County, mainly from the State of New Mexico, for expenditures that have already occurred.

The **Gross Receipts Tax-Communications/Emergency Medical Services** fund accounts for the three-sixteenths of one percent Emergency Communications and Emergency Medical Services gross receipts tax collected county-wide and is now combined with the Ambulance Fund. The Ambulance Fund is used to account for funds spent on ambulance and paramedic services in the County operated by San Juan Regional Medical Center. This gross receipts tax is scheduled to sunset on June 30, 2013. An election will be held in March, 2013 for the County voters to decide if the tax will continue. If the election fails, an alternative revenue source will be necessary, which could include increasing property tax rates, and/or additional contributions from the cities of Farmington, Aztec, and Bloomfield.

The **Gross Receipts Tax Revenue Bond Series 2008 fund** is used to account for the capital projects funded by the GRT Revenue Bonds issued in 2008. The projects include the District Court addition project, the new District Attorney's Office, and the renovation of the old Sheriff's facility. The GRT Revenue Bond Series 2008 had a decreased fund balance of \$3,894,379 or 29.98%. Expenditures for capital outlay were incurred during FY12 with the continuation of the building projects mentioned above using bond proceeds from the previously issued bonds.

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JUNE 30, 2012**

The *debt service fund* has a total fund balance of \$4,354,376, which is restricted for the payment of debt service. The fund balance decreased by nearly \$2.9 million during the fiscal year. During FY12 the County refunded both the Series 2002 and Series 2004 Gasoline Tax/Motor Vehicle Revenue Bonds by entering into a loan agreement with the New Mexico Finance Authority. The County used \$1,837,601 of reserve funds as part of the refunding. More information regarding this transaction can be found in the notes to the financial statements. The County also transferred \$934,530 in excess reserve funds (from previously matured bond issues) to the Capital Replacement fund in order for Public Works to purchase heavy equipment.

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 \$406,248 higher than the original estimates and the expenditure budget was \$146,680 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The General Fund's refund revenue estimate was increased by \$425,163 largely due from the wildland fire reimbursements from the State of New Mexico. The General Fund's miscellaneous revenue line item was increased by \$25,967 for fire donations. Budget adjustments are approved to increase volunteer firefighters' expenditure line item based on these State reimbursements and donations in order to pay nominal fees to volunteers.
- General Fund expenditures were increased by \$378,491 based on refunds and donations received by the San Juan County Fire Department to be used for nominal fees for volunteer firefighters during the fiscal year. The Fire Department's overtime budget was also increased by \$12,236 offset by the refunds received.
- The Sale of County Property revenue budget was increased by \$65,511 due to the sale of Sheriff's helicopter engines. This was offset by an increase to the Sheriff's Helicopter Operations budget of \$65,511.
- The Sheriff's Donations revenue budget was increased by \$36,000 due to donations received. The expenditure budgets were increased due to the donations including \$31,000 for Rural Crime Initiative and \$5,000 for Crime Prevention Supplies.
- The Sheriff's expenditure budget was decreased by \$143,355 due to grant funding received.
- The Clerk's Fees revenue budget was increased by \$40,000 due to a change in State Statute regarding the collection of the fees.
- The budget for Litigation was increased by \$5,449 due to an increase in litigation costs.
- The Hepatitis Shots budget was increased by \$11,927 due to an increase in the number of shots given.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

During the year General Fund revenues exceeded budgetary estimates by approximately \$2,683,199 and expenditures were less than budgetary estimates by approximately \$5.1 million. Some of the major reasons the expenditures were less than budgeted were as follows: \$343,072 law enforcement wages and benefits not spent due to turnover/understaffing, \$100,018 underspent in Sheriff's maintenance costs, and \$68,996 underspent in the Sheriff's law enforcement supplies and non-capital equipment. The culture and recreation (Parks) wages and benefits were under budget by \$228,051 due to turnover/ understaffing. Road improvements were under budget by \$1,236,470 due to road projects in process and the road maintenance expenditures were under budget by \$150,985. Risk Management's insurance premiums came in under budget by \$409,202. Dental claims were under budget by \$56,247, costs for the third party administrator for the County's health plan were down by \$203,073, and prescription and health care claims were under budget by \$875,319.

Capital Asset and Debt Administration

Capital assets. San Juan County's investment in capital assets for its governmental activities as of June 30, 2012 amounts to \$223,376,886 (net of accumulated depreciation) as compared to \$223,637,786 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:

- Construction was completed on the San Juan Regional Medical Center Obstetrics Floor renovation. The total construction costs were \$1,379,815.
- Construction was completed on Bridge 8116 County Road 2900. The total construction costs were \$1,461,995.
- Construction continued on the Kirtland Sewer System; construction-in-progress as of the close of the fiscal year was \$4,883,493.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$722,912.
- Construction continued on Chaco Canyon Road; construction-in-progress as of the close of the fiscal year was \$361,784.
- Construction continued on the Kirtland Youth Facility Building; construction-in-progress as of the close of the fiscal year was \$1,682,006.
- Construction continued on the District Court Addition; construction-in-progress as of the close of the fiscal year was \$8,515,341.
- Construction continued on the CR 350 Intersection; construction-in-progress as of the close of the fiscal year was \$577,345.
- Construction continued on the Flora Vista Wastewater Project; construction-in-progress as of the close of the fiscal year was \$814,188.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

- Construction continued on the new District Attorney’s Office; construction-in-progress as of the close of the fiscal year was \$2,502,649.
- Construction continued on the Sheriff’s Department Addition; construction-in-progress as of the close of the fiscal year was \$913,098.

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

	<u>Governmental Activities</u>	
	<u>FY2012</u>	<u>FY2011</u>
Land	\$ 8,138,583	\$ 8,074,549
Buildings and improvements	105,738,730	109,414,551
Machinery and equipment	15,426,745	15,807,826
Infrastructure	71,784,277	71,335,969
Construction in progress	22,288,551	19,004,891
Total	<u>\$ 223,376,886</u>	<u>\$ 223,637,786</u>

Additional information on San Juan County’s capital assets can be found on note 1 on page 49 and note 6 on pages 58-60.

Long-term debt. At the end of the current fiscal year, San Juan County had total debt outstanding of \$51,610,000. All of the County’s current outstanding debt is secured by specified gross receipts taxes.

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 are 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 Hospital GRT Series 2004 on a monthly basis in accordance with the bond ordinance. In FY12, an additional \$2,975,000 in principal was redeemed through the Mandatory Redemption Fund. It is anticipated that the bonds will be paid off in February, 2013 four years before the original maturity of January, 2017.

In FY12 the County also entered into a loan agreement with the New Mexico Finance Authority (par amount \$8,925,000) in order to complete a current refunding of the Series 2002 Gasoline Tax/Motor Vehicle Revenue Bonds and an advance refunding of the Series 2004 Gasoline Tax/Motor Vehicle Revenue Bonds. More information concerning outstanding debt and these transactions can be found in the notes to the financial statements.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2012 deadline.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

	Governmental Activities	
	FY2012	FY2011
GRT Revenue Bonds:	\$ 42,685,000	\$ 51,020,000
NMFA Loan	8,925,000	-
Gasoline Tax / Motor Vehicle Fee		
Revenue Bonds:	-	10,270,000
Total Outstanding Debt	<u>\$ 51,610,000</u>	<u>\$ 61,290,000</u>

Credit ratings. San Juan County's bonds are rated A2 by Moody's and A+ by 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 \$4,063,851,736. Thus, San Juan County's legal debt limit is \$162,554,069. 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 beginning on page 60 of this report.

Economic Factors and Next Year's Budget 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 decrease compared to 7.9% at the end of the prior fiscal year. It stands slightly higher than the State of New Mexico's rate of 6.5% and significantly lower than the nationwide rate of 8.2%.
- 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, 2012 remained at 6.3125%. Gross receipts tax revenue was conservatively budgeted with a projected 3% decline over the FY12 actual receipts.
- Oil and gas production revenues were budgeted at an estimated 14.93% decrease from the prior year's budget. However, due to the extremely low natural gas prices, current receipts in FY13 July through October have decreased by 47.13% from the same time period in the previous year. The County is currently in the process of preparing budget cuts due to the reduced revenue. The County is also researching the possibility of implementing an available 1/16th gross receipts tax. The implementation of this tax does not require voter approval, only the approval of the County Commission.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

- The FY13 budget includes a hiring freeze of 18 full-time positions for a total savings of \$1,098,904, and four intern positions for a total savings of \$49,061. One intern position was also deleted, totaling \$12,265.
- The FY13 budget includes a 3% wage increase for all employees.
- The FY13 budget includes a one tiered insurance plan. A second tier previously implemented in FY11, was eliminated in FY13 due to the rising cost of health care. Employees will now have a \$500 deductible plan. There were no increases in premiums.
- The FY13 budget also includes the continuation of the transfer station waste disposal fees that were effective July 11, 2011. The actual revenue to the Solid Waste fund in FY12 was \$456,606 and the estimated revenue for FY13 is \$450,000. The County no longer pays the waste disposal charges at the landfill for citizens with polycarts. The County recently implemented a recycling initiative by accepting recycle materials free at all 12 Solid Waste Convenience Stations. It is unknown at this time what impact this will have on the revenues from the waste disposal fees.

All of these factors were considered in preparing San Juan County's operating budget for the 2013 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.



Detention Center Staff Prepare Turkeys for Salvation Army Community Thanksgiving Dinner

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET ASSETS
June 30, 2012

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
ASSETS			
Cash and investments	\$ 69,782,588	\$ 7,310,592	\$ 214,812
Receivables, net of allowance for uncollectables	9,607,050	6,247	109
Inventories	281,220	-	-
Prepaid expenses	863,200	62,534	553
Deferred charges	813,147	-	-
Capital assets, not depreciated	68,398,252	-	-
Capital assets, net of accumulated depreciation	154,978,634	1,292,689	20,665
Total assets	304,724,091	8,672,062	236,139
LIABILITIES			
Accounts payable	2,936,874	30,219	30,234
Accrued payroll	857,729	57,875	8,188
Accrued claims	455,489	-	-
Accrued interest	87,045	-	-
Long-term liabilities, due in one year	7,460,373	159,524	30,516
Long-term liabilities, due in more than one year	48,864,951	31,062	53,714
Total liabilities	60,662,461	278,680	122,652
Commitments and Contingencies			
NET ASSETS			
Invested in capital assets, net of related debt	171,338,386	1,292,689	20,665
Restricted for			
Debt service	3,538,916	-	-
Special projects	30,975,931	7,038,159	92,269
Capital Outlay	9,270,141	-	-
Unrestricted	28,938,256	62,534	553
Total net assets	\$ 244,061,630	\$ 8,393,382	\$ 113,487

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	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	\$ 14,647,172	969,361	-	-	(13,677,811)		
Public safety	49,229,236	1,111,097	8,388,697	1,008,865	(38,720,577)		
Public works	8,182,539	136,623	283,009	133,144	(7,629,763)		
Health and welfare	25,702,891	8,758,928	10,301,022	906,869	(5,736,072)		
Culture and recreation	5,661,587	3,658,019	-	221,519	(1,782,049)		
Environmental	4,401,860	549,541	514,873	-	(3,337,446)		
Interest on long-term debt	2,512,177	-	-	-	(2,512,177)		
Total governmental activities	110,337,462	15,183,569	19,487,601	2,270,397	(73,395,895)		
Component Units							
Communications Authority							
Public safety	4,387,653	-	4,268,991	7,111	(111,551)		
San Juan Water Commission							
Environmental	1,125,290	5,356	1,107,605	-			(12,329)
Total component units	5,512,943	5,356	5,376,596	7,111	(111,551)		(12,329)
General Revenues							
Property taxes					23,254,261	-	-
Gross receipts taxes					37,453,608	-	-
Gas/Motor Veh. Taxes					1,877,938	-	-
Franchise taxes					1,691,234	-	-
Oil & Gas taxes					9,480,043	-	-
Cigarette taxes					15	-	-
Payments in lieu of taxes					2,114,692	-	-
Unrestricted investment earnings					656,643	79,874	1,588
Sale of capital assets					114,410	-	-
Miscellaneous revenues					720,471	9,164	800
Total general revenues					77,363,315	89,038	2,388
Change in net assets					3,967,420	(22,513)	(9,941)
Net assets, beginning					240,094,210	8,415,895	123,428
Net assets, ending					\$ 244,061,630	\$ 8,393,382	\$ 113,487

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2012

	General	Inter-Governmental Grants	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2008	Debt Service	Other Governmental Funds	Total
ASSETS							
Pooled cash and investments	\$ 22,707,643	-	8,176,139	9,733,565	3,542,846	25,622,395	\$ 69,782,588
Receivables							
Taxes	1,974,665	-	1,217,342	-	811,530	3,608,247	7,611,784
Intergovernmental	330,131	683,763	-	37,740	-	613,808	1,665,442
Interest	130,919	-	-	-	-	-	130,919
Other	172,765	-	-	63	-	26,077	198,905
Due from other funds	558,289	-	-	-	-	-	558,289
Inventories	206,671	-	-	-	-	74,549	281,220
Prepaid expenditures	820,601	-	-	-	-	42,599	863,200
Total assets	\$ 26,901,684	683,763	9,393,481	9,771,368	4,354,376	29,987,675	\$ 81,092,347
LIABILITIES							
Due to other funds	\$ -	558,289	-	-	-	-	\$ 558,289
Accounts payable	1,190,628	51,555	258,673	675,929	-	760,089	2,936,874
Accrued payroll	535,601	-	-	-	-	322,128	857,729
Accrued claims	455,489	-	-	-	-	-	455,489
Deferred revenue	697,152	-	-	-	-	81,299	778,451
Total liabilities	2,878,870	609,844	258,673	675,929	-	1,163,516	5,586,832
FUND BALANCES							
Nonspendable	1,027,272	-	-	-	-	74,549	1,101,821
Restricted	3,137,235	73,919	9,134,808	9,095,439	3,625,961	18,804,671	43,872,033
Committed	-	-	-	-	-	6,024,877	6,024,877
Assigned	9,826,683	-	-	-	728,415	3,920,062	14,475,160
Unassigned	10,031,624	-	-	-	-	-	10,031,624
Total fund balances	24,022,814	73,919	9,134,808	9,095,439	4,354,376	28,824,159	75,505,515
Total liabilities and fund balances	\$ 26,901,684	683,763	9,393,481	9,771,368	4,354,376	29,987,675	\$ 81,092,347

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, 2012

	Governmental Activities
Total Fund Balance Governmental Funds	\$ 75,505,515
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.	778,451
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	223,376,886
Accrued Interest Payable	(87,045)
Long-term liabilities, including bonds/loans 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 (\$56,325,324) and other deferred charges \$813,147. The net affect of long-term debt is broken down as follows:	
Net affect of bonds/loans payable	(52,238,750)
Net affect of compensated absences	(4,086,574)
Subtotal	(56,325,324)
Other deferred charges (bond issuance costs)	813,147
	(55,512,177)
Net assets governmental activities	<u>\$ 244,061,630</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, 2012

	General	Inter-Governmental Grants	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2008	Debt Service	Other Governmental Funds	Total
Revenues							
Taxes	\$ 34,245,352	-	7,355,849	-	10,973,832	21,257,880	73,832,913
Intergovernmental	12,227,874	2,422,709	-	37,740	-	9,116,154	23,804,477
Interest and investment income	235,336	-	94,836	19,747	86,311	220,413	656,643
Fees	12,849,350	-	-	-	-	2,334,219	15,183,569
Sale of assets	117,117	-	-	-	-	14,638	131,755
Miscellaneous	539,610	-	-	63	-	180,798	720,471
Total revenues	60,214,639	2,422,709	7,450,685	57,550	11,060,143	33,124,102	114,329,828
Expenditures							
Current							
General government	12,089,015	1,402,147	-	-	-	17,811	13,508,973
Public safety	14,878,480	-	7,186,370	326,449	-	22,726,396	45,117,695
Public works	5,865,413	-	-	-	-	-	5,865,413
Health and welfare	21,893,154	-	-	-	-	1,179,840	23,072,994
Culture and recreation	3,660,099	-	-	-	-	1,013,921	4,674,020
Environmental	-	-	-	-	-	4,401,860	4,401,860
Capital outlay	1,179,822	604,351	-	3,625,480	-	5,193,149	10,602,802
Refunding debt issuance costs	-	-	-	-	158,958	-	158,958
Debt service-principal	-	-	-	-	8,640,000	-	8,640,000
Debt service-interest expense	-	-	-	-	2,523,344	-	2,523,344
Debt service-refunding	-	-	-	-	5,865,402	-	5,865,402
Total expenditures	59,565,983	2,006,498	7,186,370	3,951,929	17,187,704	34,532,977	124,431,461
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	648,656	416,211	264,315	(3,894,379)	(6,127,561)	(1,408,875)	(10,101,633)
Other Financing Sources (Uses)							
Proceeds-refunding debt issued	-	-	-	-	8,925,000	-	8,925,000
Transfers, in	12,166,500	111,291	3,082,149	-	-	9,684,896	25,044,836
Transfers, out	(12,987,616)	-	(3,154,449)	-	(934,530)	(7,968,241)	(25,044,836)
Payment - refunded bond escrow	-	-	-	-	(4,729,772)	-	(4,729,772)
Total other financing sources (uses)	(821,116)	111,291	(72,300)	-	3,260,698	1,716,655	4,195,228
Net changes in fund balances	(172,460)	527,502	192,015	(3,894,379)	(2,866,863)	307,780	(5,906,405)
Fund balances beginning of year	24,195,274	(453,583)	8,942,793	12,989,818	7,221,239	28,516,379	81,411,920
Fund balances end of year	\$ 24,022,814	73,919	9,134,808	9,095,439	4,354,376	28,824,159	75,505,515

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, 2012

	Primary Government
	Governmental Activities
Net changes in fund balances total governmental fund	\$ (5,906,405)
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 (\$10,245,452) exceed depreciation (\$10,489,007) and net loss on assets disposed of (\$17,345) in the current period. (The capital outlays include \$68,213 in donated assets.)	(260,900)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which deferred revenue from beginning of the year (\$854,265) exceeds deferred revenue from the end of the year (\$778,451).	(75,814)
The issuance of long-term debt (e.g. bonds, loans, 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	9,680,000
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	554,125
Change in compensated absences	(299,107)
Change in claims and judgements	(28,000)
Change in capital leases	57,347
Subtotal	10,031,451
Bond issuance costs	158,958
Change in accrued interest	81,051
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	(21,368)
Amortization - 2012 NMFA loan issuance cost	(13,247)
	10,210,539
 Change in net assets governmental activities	 \$ 3,967,420

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 31,639,433	31,639,433	34,303,073	2,663,640
Intergovernmental	13,074,147	12,843,806	12,421,424	(422,382)
Investment earnings	265,500	265,500	229,780	(35,720)
Fees	12,663,799	12,706,952	13,128,330	421,378
Sale of Assets	70,000	138,341	117,117	(21,224)
Miscellaneous	57,000	582,095	659,602	77,507
Total revenues	57,769,879	58,176,127	60,859,326	2,683,199
Prior year cash appropriated	10,037,754			
Total budgeted revenues	67,807,633			
Expenditures				
General Government				
County Commission	284,877	284,877	266,211	18,666
Administration	951,752	951,752	810,814	140,938
General Government	1,699,262	1,785,801	1,607,515	178,286
Information Technology	1,040,069	1,042,069	982,906	59,163
Geographic Information Systems	347,033	347,033	340,621	6,412
Finance	1,140,254	1,140,254	1,079,193	61,061
County Clerk	511,665	511,665	408,574	103,091
Bureau of Elections	606,628	606,628	511,704	94,924
Property Assessments	1,259,273	1,259,273	1,149,253	110,020
Treasurer	618,684	618,684	565,488	53,196
Probate Judge	42,226	42,226	39,882	2,344
County Attorney	630,485	635,934	596,965	38,969
Human Resources	707,621	707,621	645,110	62,511
Central Purchasing	530,540	530,540	443,802	86,738
Total general government	10,370,369	10,464,357	9,448,038	1,016,319
Public Safety				
Fire Prevention	1,008,295	1,434,962	1,285,048	149,914
Law Enforcement	12,634,375	12,592,531	12,058,748	533,783
Community Development	460,781	460,781	456,691	4,090
Building Inspection	409,258	409,258	391,617	17,641
Emergency Management	459,985	457,775	457,094	681
Safety	128,127	140,054	137,925	2,129
Communications Authority - Transfer to	5,588	5,588	5,588	-
Total public safety	15,106,409	15,500,949	14,792,711	708,238
Health and Welfare	646,828	646,828	550,595	96,233
Culture and Recreation	3,871,603	3,871,603	3,635,133	236,470
Appraisals	598,222	598,222	591,653	6,569
County Indigent Fund	13,858,796	13,509,667	13,501,334	8,333
Road Fund	8,321,894	8,330,257	6,829,249	1,501,008
Risk Management	2,478,903	2,479,821	2,032,682	447,139
Major Medical Fund	8,943,605	8,943,605	7,797,609	1,145,996
Total expenditures	64,196,629	64,345,309	59,179,004	5,166,305
Excess (deficiency) of revenues over (under) expenditures	3,611,004	(6,169,182)	1,680,322	7,849,504
Other financing sources (uses)				
Transfers in	13,620,388	13,689,839	12,166,500	(1,523,339)
Transfers out	(17,231,392)	(17,363,398)	(12,987,616)	4,375,782
Total other financing sources (uses)	(3,611,004)	(3,673,559)	(821,116)	2,852,443
Net change in fund balances	-	(9,842,741)	859,206	10,701,947
Fund balances - beginning	24,195,274	24,195,274	24,195,274	-
Fund balances - ending	\$ 24,195,274	14,352,533	25,054,480	10,701,947
Change in FMV investments			22,402	
Change in accounts receivable			295,800	
Change in prepaid expenses			37,448	
Change in accounts payable			(216,235)	
Change in accrued liabilities			(208,192)	
Change in deferred revenue			(962,889)	
GAAP fund balance			\$ 24,022,814	

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental				
State and federal grants	\$ 2,499,940	3,380,219	2,426,937	(953,282)
Investment income	-	-	-	-
Miscellaneous	-	1,117	-	(1,117)
Total revenues	<u>2,499,940</u>	<u>3,381,336</u>	<u>2,426,937</u>	<u>(954,399)</u>
Prior year cash appropriated	35,318			
Total budgeted revenues	<u>2,535,258</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	1,631,542	2,598,112	1,534,370	1,063,742
Capital outlay	903,716	929,833	927,013	2,820
Total expenditures	<u>2,535,258</u>	<u>3,527,945</u>	<u>2,461,383</u>	<u>1,066,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(146,609)</u>	<u>(34,446)</u>	<u>112,163</u>
Other Financing Sources (Uses)				
Transfers in	-	111,291	111,291	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>111,291</u>	<u>111,291</u>	<u>-</u>
Net change in fund balances	-	(35,318)	76,845	112,163
Fund balance, beginning	(453,583)	(453,583)	(453,583)	-
Fund balance, ending	<u>\$ (453,583)</u>	<u>(488,901)</u>	<u>(376,738)</u>	<u>112,163</u>
Change in accounts receivable			(4,228)	
Change in accounts payable			454,885	
GAAP fund balance			<u>\$ 73,919</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX COMMUNICATIONS / EMS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$6,576,690	7,338,451	7,338,450	(1)
Interest income	83,000	83,000	94,836	11,836
Total revenues	6,659,690	7,421,451	7,433,286	11,835
Prior year cash appropriated	649,236			
Total budgeted revenues	7,308,926			
Expenditures				
Public Safety				
Salaries and benefits	706,871	706,871	295,959	410,912
Operating expenses	6,529,755	7,060,849	7,126,343	(65,494)
Capital outlay	-	-	-	-
Total Expenditures	7,236,626	7,767,720	7,422,302	345,418
Excess (deficiency) of revenues over (under) expenditures	72,300	(346,269)	10,984	357,253
Other Financing Sources (Uses)				
Transfers in	2,762,210	3,082,150	3,082,149	(1)
Transfers out	(2,834,510)	(3,154,450)	(3,154,449)	1
Total other financing sources (uses)	(72,300)	(72,300)	(72,300)	-
Net change in fund balance	-	(418,569)	(61,316)	357,253
Fund balance, beginning	8,942,793	8,942,793	8,942,793	-
Fund balance, ending	\$8,942,793	8,524,224	8,881,477	357,253
Change in accounts payable			235,932	
Change in accounts receivable			17,399	
GAAP fund balance			<u>\$9,134,808</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
Fiscal Year Ended June 30, 2012

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 46,208
Property taxes receivable	<u>2,161,473</u>
Total Assets	<u><u>\$ 2,207,681</u></u>
 LIABILITIES	
Due to clerk refunds	\$ 910
Due to other taxing districts	<u>2,206,771</u>
Total Liabilities	<u><u>\$ 2,207,681</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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, 2012**

**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, 2012**

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

Fund financial statements

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

The County reports the following *major governmental funds*:

The *General Fund* is the County's primary operating fund used to account for and report all financial resources not accounted for and reported in another fund.

The *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.

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

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

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

Fiduciary statements

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

Measurement focus, Basis of accounting

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

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

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

Revenue recognition for the various sources is as follows:

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

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

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

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

Encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is used for purchase orders, contracts and other commitments for the expenditures of monies to reserve that portion of the applicable appropriation, as an extension of formal budgetary integration. Significant encumbrances, those greater than \$200,000, are disclosed in the Commitments and Contingencies note.

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

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

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

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

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

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

Inventories. Inventories are valued at cost (first-in, first-out), which approximates market. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Reported inventory balances are included in the nonspendable fund balance classification representing amounts that cannot be spent because they are not in spendable form.

Prepaid Items. Payments made to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items. San Juan County follows the consumption method of accounting for prepaid items. Reported prepaid items are classified as non-spendable fund balance representing amounts that cannot be spent because they are not in spendable form.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

1. Nonspendable – This classification represents amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid items, or (b) they are legally or contractually required to remain intact, i.e. for the principal of a permanent fund.
2. Restricted – This classification represents fund balances restricted to a specific purpose when constraints placed on the use of resources are either (a) external impositions by creditors, grantors, contributors, laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed – This classification is used to represent fund balances committed for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority, which is the San Juan County Board of County Commissioners. The highest formal action required by the County is in the form of an ordinance, which requires public notice 14 days prior to Commission decision. To remove a commitment, the San Juan County Board of County Commissioners must take the same type of action it employed to previously commit the funds. Commitments must occur prior to the end of the reporting period, but the amount may be determined in the subsequent period.
4. Assigned – This classification represents amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning resources remains only with the governing body, the San Juan County Board of County Commissioners. The County Commission has not delegated this authority to any other body or official.
5. Unassigned – This classification of fund balance is the residual classification for the General Fund consisting of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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

Fund Balance for Subsequent Years Expenditures. According to New Mexico State Statute and the New Mexico Department of Finance and Administration (DFA), San Juan

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

County is required to reserve 3/12^{ths} of the General Fund's (sub-fund) budgeted expenditures (\$7,620,934) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12th of the Road Fund budgeted expenditures be reserved (\$694,188). The County has incorporated this reserve requirement within its financial policies approved by the County Commission. These balances are reported as assigned to subsequent years expenditures in the General Fund. The County is in compliance with these DFA requirements.

Fund Balances, Governmental Funds. On the *Balance Sheets – Governmental Funds*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2012 were as follows:

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Fund Balance - San Juan County	General	Inter- Governmental Grants	Gross Receipts Tax Comm/EMS	GRT Revenue Bond Series 2008	Debt Service	Other Governmental Funds	Total
Nonspendable							
Prepaid insurance	\$ 820,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 820,601
Inventory	206,671	-	-	-	-	74,549	281,220
Restricted							
Grant funds	-	73,919	-	-	-	4,339,898	4,413,817
Debt Service	-	-	-	-	3,625,961	-	3,625,961
1% Appraisal fee	415,134	-	-	-	-	-	415,134
Healthcare	2,722,101	-	-	-	-	8,023,119	10,745,220
GRT Bond Series 2008	-	-	-	9,095,439	-	-	9,095,439
Gross Receipts Tax Reserve	-	-	-	-	-	1,426,874	1,426,874
Public Works	-	-	-	-	-	115,255	115,255
Public Safety							
Juvenile	-	-	-	-	-	1,092,592	1,092,592
Detention	-	-	-	-	-	-	-
Fire protection	-	-	-	-	-	3,005,963	3,005,963
Law enforcement	-	-	-	-	-	96,556	96,556
Gross Receipts Tax Comm/EMS	-	-	9,134,808	-	-	-	9,134,808
Emergency Medical Services	-	-	-	-	-	5,470	5,470
Environmental services	-	-	-	-	-	440,017	440,017
Clerks recording	-	-	-	-	-	235,833	235,833
Other purposes	-	-	-	-	-	23,094	23,094
Committed							
Corrections	-	-	-	-	-	1,092,205	1,092,205
Golf Course	-	-	-	-	-	21,529	21,529
Water Reserve	-	-	-	-	-	4,911,143	4,911,143
Assigned							
Subsequent years expenditures	8,315,122	-	-	-	-	-	8,315,122
Encumbrances	1,124,449	-	-	-	-	-	1,124,449
Risk Mgt. / Roads	387,112	-	-	-	-	-	387,112
Capital replacement	-	-	-	-	-	3,920,062	3,920,062
Other purposes	-	-	-	-	728,415	-	728,415
Unassigned							
Unassigned balance	10,031,624	-	-	-	-	-	10,031,624
	\$ 24,022,814	\$ 73,919	\$ 9,134,808	\$ 9,095,439	\$ 4,354,376	\$ 28,824,159	\$ 75,505,515

Fund Balances, Component Units. On the *Combining Balance Sheets – Communications Authority* and on the *Balance Sheet – San Juan Water Commission*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2012 were as follows:

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2012**

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

	Communications Authority Operating	Communications Authority Capital	Total
Fund Balance - San Juan County Communications Authority			
Nonspendable			
Prepaid insurance	\$ 62,534	\$ -	\$ 62,534
Restricted			
Public Safety	6,900,236	328,509	7,228,745
	<u>\$ 6,962,770</u>	<u>\$ 328,509</u>	<u>\$ 7,291,279</u>

	San Juan Water Commission
Fund Balance - San Juan Water Commission	
Nonspendable	
Prepaid insurance	\$ 553
Restricted	
Environmental	176,499
	<u>\$ 177,052</u>

Net Assets. In the government-wide financial statements, net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. Unrestricted net assets represent assets of the County not restricted for any other project or purpose.

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

All other interfund transactions, except interfund services provided and used and reimbursements, are reported as operating transfers.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

NOTE 2. LEGAL COMPLIANCE - BUDGETS

Budgets. The legal level of budgetary control is defined at the fund level, the lowest level of which the County's Management may not reallocate resources or make over expenditures without approval of the Commission. The County Commission is authorized to transfer budgeted amounts between detail line items within a department within any fund. Both the County Commission and the State of New Mexico, Department of Finance and Administration, Local Government Division must approve any revisions that alter the total expenditures of any fund.

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

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

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

NOTE 3. POOLED CASH AND INVESTMENTS

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

Pooled cash and investments held by the County, including both component units, consists of cash on deposit with financial institutions and certificates of deposit. Deposits are secured by both Federal depository insurance and collateral pledged in the County’s name. Under New Mexico law, all deposits with financial institutions must be collateralized in an amount not less than 50% (102% for overnight deposits) of the uninsured balance. Market values of all cash and deposits approximate the cost of those assets.

Depository Accounts

Insured	\$ 9,880,242
Collateral held by pledging bank's trust department not in the County's name	28,918,621
Uninsured and uncollateralized	<u>20,582,422</u>
Total deposits	<u>\$59,381,285</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of June 30, 2012, \$49,501,043 of the County's bank balance of \$59,381,285 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$20,582,422
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>28,918,621</u>
Total	<u>\$49,501,043</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	14,381,285	12,109,071
Certificates of deposit	.21	45,000,000	45,000,000
Total deposits	<u>.21</u>	<u>59,381,285</u>	<u>57,109,071</u>
Bank of Albuquerque	-	293,962	293,962
New Mexico Finance Auth.	-	34,219	34,219
GNMAs	19.30	3,883,364	3,879,899
Federal Home Loan Bank	9.53	9,385,714	9,385,714
FNMA	15.00	6,650,000	6,650,000
Total investments	<u>43.83</u>	<u>20,247,259</u>	<u>20,243,794</u>
Cash and investments			77,352,865
Cash on hand			1,335
			<u>\$ 77,354,200</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 69,782,588
Cash in agency funds	46,208
Cash in Communications Authority	7,310,592
Cash in San Juan Water Commission	<u>214,812</u>
	<u>\$ 77,354,200</u>

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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

Concentration Credit Risk. The County's investment policy currently does not specify a limit on investments to any one issuer. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) is 12.13% and the investment in the Federal National Mortgage Association (FNMA) is 8.59% of the investment portfolio. The additional concentration in the FHLB and the FNMA is not considered an additional risk based on the fact that the FHLB and FNMA investments purchased have the highest credit rating.

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

NOTE 4. PROPERTY TAXES

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

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

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

Due to Other Agencies	<u>\$ 2,161,473</u>
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 5. ACCOUNTS RECEIVABLE

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

	Gross	Allowance	Net
Taxes			
Gross receipts taxes	\$ 6,179,649	-	6,179,649
Property taxes	961,336	-	961,336
Other taxes	470,799	-	470,799
Subtotal	7,611,784		7,611,784
Intergovernmental			
Grants	985,577	-	985,577
Services	679,865	-	679,865
Subtotal	1,665,442		1,665,442
Interest	130,919	-	130,919
Other	198,905	-	198,905
Total	<u>\$ 9,607,050</u>	-	<u>9,607,050</u>

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 30, 2011	Additions	Reclasses/ Deletions	Balance June 30, 2012
Capital assets, not depreciated				
Land	\$ 8,074,549	68,213	4,179	8,138,583
Right of way	37,930,280	40,838	-	37,971,118
Construction in progress	19,004,891	5,630,403	2,346,743	22,288,551
Total, not depreciated	<u>\$ 65,009,720</u>	<u>5,739,454</u>	<u>2,350,922</u>	<u>68,398,252</u>
Capital assets, depreciated				
Buildings	\$ 120,859,309	1,502,298	516,028	121,845,579
Improvements	41,069,560	523,098	-	41,592,658
Machinery and equipment	48,793,615	2,824,911	1,406,189	50,212,337
Infrastructure	69,455,194	2,002,434	-	71,457,628
Total depreciated	<u>280,177,678</u>	<u>6,852,741</u>	<u>1,922,217</u>	<u>285,108,202</u>
Accumulated depreciation for				
Buildings	\$ 43,881,843	4,026,636	516,028	47,392,451
Improvements	8,632,475	1,674,581	-	10,307,056
Machinery and equipment	32,985,789	3,192,826	1,393,023	34,785,592
Infrastructure	36,049,505	1,594,964	-	37,644,469
Total accumulated depreciation	<u>121,549,612</u>	<u>10,489,007</u>	<u>1,909,051</u>	<u>130,129,568</u>
Total capital assets, depreciated net	<u>\$ 158,628,066</u>	<u>(3,636,266)</u>	<u>13,166</u>	<u>154,978,634</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 6. CAPITAL ASSETS (CONTINUED)

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

General government	\$	774,517
Public Safety		3,931,488
Public Works		2,180,180
Health and Welfare		2,615,255
Culture and recreation		<u>987,567</u>
Total depreciation expense	\$	<u>10,489,007</u>

Discretely Presented Component Units:

<u>Consolidated Communications Authority</u>	Balance	Adjustments/	Balance		
	June 30, 2011	Additions	Deletions	June 30, 2012	
Capital assets, not depreciated					
Construction in progress	\$	-	-	-	
Capital assets, depreciated					
Buildings	\$	1,360,987	-	-	1,360,987
Improvements		178,695	-	-	178,695
Machinery and equipment		<u>1,716,082</u>	-	-	<u>1,716,082</u>
Total depreciated		<u>3,255,764</u>	-	-	<u>3,255,764</u>
Accumulated depreciation for					
Buildings	\$	419,892	54,439	-	474,331
Improvements		46,842	7,083	-	53,925
Machinery and equipment		<u>1,290,146</u>	<u>144,673</u>	-	<u>1,434,819</u>
Total accumulated depreciation		<u>1,756,880</u>	<u>206,195</u>	-	<u>1,963,075</u>
Total capital assets, depreciated net	\$	<u>1,498,884</u>	<u>(206,195)</u>	-	<u>1,292,689</u>

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

Public Safety	\$	<u>206,195</u>
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SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 6. CAPITAL ASSETS (CONTINUED)

<u>San Juan Water Commission</u>	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
Capital assets, depreciated				
Machinery and equipment	\$ 89,276	6,975	-	96,251
Accumulated depreciation for				
Machinery and equipment	<u>\$ 67,868</u>	<u>7,718</u>	-	<u>75,586</u>
Total capital assets, depreciated net	<u>\$ 21,408</u>	<u>(743)</u>	-	<u>20,665</u>

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

Environmental	<u>\$ 7,718</u>
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NOTE 7. LONG-TERM OBLIGATIONS

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

The following is a schedule of the future minimum lease payments under this capital lease agreements, and the present value of the net minimum lease payments at June 30, 2012:

<u>Fiscal Year</u>	<u>Golf Carts</u>
2013	67,565
2014	<u>78,552</u>
Total	146,117
Amount representing interest	<u>8,570</u>
Present value of minimum lease payments	<u>\$ 137,547</u>

Outstanding Debt Obligations. The County has outstanding bonds and loans 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, 2012**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Revenue bonds and loans outstanding as of June 30, 2012 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>GRT Revenue Bonds - 1st & 3rd 1/8% Combined Pledge</u>			<u>Adult/Juvenile Facilities, Administration/ Sheriff Buildings, DA 's Office, Crime Investigative Facility</u>
GRT Revenue Bond Series 2008	3.5-4.375%	16,680,000	
GRT Revenue Bond Series 2005	3.50-5.00%	21,810,000	
<u>Local Hospital 1/8% GRT Pledge</u>			<u>Hospital Expansion Project</u>
GRT Revenue Bond Series 2004 Hospital	3.795-4.00%	4,195,000	
<u>Loans - 1st & 3rd 1/8% GRT Combined Pledge</u>			<u>Refund 2002 & 2004 Gasoline Tax/Motor Vehicle Revenue Bonds</u>
NMFA Loan 2012	.25 - 2.83%	8,925,000	
Total		<u><u>\$ 51,610,000</u></u>	

Gross Receipts Tax. The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 2.375%. The county's current rate as of June 30, 2012 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, 2012, the County was in compliance with all significant limitations and restrictions.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

	<u>Principal</u>	<u>Interest</u>	<u>Reserve</u>	<u>Total</u>
2013	4,815,000	1,943,760	297,500	7,056,260
2014	4,710,000	1,782,381	297,500	6,789,881
2015	2,785,000	1,646,308	297,500	4,728,808
2016	3,160,000	1,544,635	-	4,704,635
2017	3,180,000	1,435,992	-	4,615,992
2018-2022	17,470,000	5,486,004	-	22,956,004
2023-2027	<u>15,490,000</u>	<u>1,942,165</u>	-	<u>17,432,165</u>
Total	\$51,610,000	15,781,245	892,500	68,283,745

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

<u>Bond</u>	<u>06/30/11 Principal Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>06/30/12 Principal Outstanding</u>
Gasoline Tax Series 2004	\$ -	4,820,000	-	4,820,000
Senior Series 2001A-GRT	380,000	-	380,000	-
Subordinate Series 2001A-GRT	7,500,000	-	7,500,000	-
Senior Series 2001B-GRT	5,920,000	-	5,920,000	-
Subordinate Series 2001B-GRT	5,845,000	-	5,845,000	-
Subordinate Series 2001B-GRT	205,000	-	205,000	-
Senior Series 2001A-GRT	<u>145,000</u>	-	<u>145,000</u>	-
Total	\$19,995,000	4,820,000	19,995,000	4,820,000

New Mexico Finance Authority Loan. On May 14, 2012, the County entered into a loan agreement with the New Mexico Finance Authority at a par amount of \$8,925,000 and an average interest rate of 1.84%. The net loan proceeds, after paying issuance costs of \$158,958, were used for an advance refunding of the Series 2004 Gasoline Tax / Motor Vehicle Revenue Bonds and a current refunding of the Series 2002 Gasoline Tax / Motor Vehicle Revenue Bonds. The debt service reserve requirement is \$892,500 and will be funded monthly over three years. In regards to the advance refunding, \$4,729,772 of loan proceeds and \$538,914 of County funds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the Series 2004 Gasoline Tax / Motor Vehicle Revenue Bonds are called on April 15, 2014. The advance refunding met the requirements of an in-substance debt defeasance and the bonds were

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

removed from the County's government-wide financial statements. In regards to the current refunding, \$4,027,800 of loan proceeds along with \$1,298,687 of County funds were used to payoff the Series 2002 Gasoline Tax / Motor Vehicle Revenue Bonds on May 15, 2012. As a result of the refunding transaction, the County reduced its total debt service requirements by \$1,342,097, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,048,080.

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 FY12, an additional \$2,975,000 in principal was redeemed through the Mandatory Redemption Fund. It is anticipated that the bonds will be paid off in February, 2013 due to the mandatory redemption requirement.

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

An additional agreement was entered into between San Juan County (the County) and the San Juan Water Commission (the SJWC) in February, 2010. The County agrees to process payments at the request of the SJWC to the United States Bureau of Reclamation for the La Plata Conservancy District's capital costs for the Project from the Water Reserve Fund. The County also agrees to pay OM&R charges for the Project. When revenues are received from the District's lease or sale of the Project water, the revenue will first be paid to SJWC for OM&R charges, then 10% of the gross revenues will be paid to SJWC for overhead expenses and administration costs, and finally, any remaining

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

revenue shall be split 50-50 between the SJWC and the District until the District has repaid all Project capital costs. The payments received from the District shall be credited to the County's Water Reserve Fund. In FY10, a transfer was made from the Water Reserve Fund to the San Juan Water Commission Fund for \$2.6 million, and in FY11, a transfer was made for \$2.0 million. The SJWC remitted the transferred funds to the Bureau of Reclamation on behalf of the La Plata Conservancy District for the Animas-La Plata Project.

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

Changes in Long-Term Liabilities: During the year ended June 30, 2012, the following changes occurred in liabilities as follows:

<u>Primary Government:</u>	Balance			Balance	Due Within
	<u>June 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2012</u>	<u>One Year</u>
Revenue bonds & Loans payable	\$ 61,290,000	8,925,000	(18,605,000)	51,610,000	4,815,000
Deferred bond premium	1,006,297	-	(67,086)	939,211	-
Deferred amount on refunding	(94,133)	(630,173)	76,048	(648,258)	-
Compensated absences	3,787,467	2,683,316	(2,384,209)	4,086,574	2,384,209
Capital leases	194,894	-	(57,347)	137,547	60,914
Claims and judgments	172,250	207,941	(179,941)	200,250	200,250
Total	\$ 66,356,775	11,186,084	(21,217,535)	56,325,324	7,460,373

Revenue bonds and loans 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. The entire amount of claims and judgments is shown as due within one year as it is anticipated that the claims will settle in the following fiscal year.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Discretely Presented Component Units:

	Balance <u>June 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2012</u>	Due Within <u>One Year</u>
Consolidated Comm. Authority					
Compensated absences	\$ 168,666	181,444	(159,524)	190,586	159,524
San Juan Water Commission					
Compensated absences	\$ 74,512	40,234	(30,516)	84,230	30,516

NOTE 8. INTERFUND ACTIVITY

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

Due to General Fund	\$ 558,289
Due from Intergovernmental Fund	(558,289)

Interfund transfers for the year ended June 30, 2012 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 4,884,548
Solid Waste Fund	500,000
Road Fund	4,071,497
Golf Course Fund	394,815
DWI Fund	70,372
Risk Management Fund	1,827,136
Juvenile Services Fund	150,000
Capital Replacement Reserve Fund	<u>1,069,641</u>
Total transfers from General Fund	12,968,009
Transfer from Road Fund to	
Road Construction Fund	19,607
Transfer from Ambulance Fund to	
General Fund	72,300
Transfers from Health Care Fund to	
General Fund	129,982
County Indigent Fund	4,387,414
DWI Fund	<u>819,949</u>
Total transfers from Health Care Fund	5,337,345

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfer from Fire Excise Fund to General Fund	415,887
Transfer from GRT-Communications/EMS Fund to Ambulance Fund	3,082,149
Transfers from Water Reserve Fund to General Fund	62,721
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,119,231
Transfers from Capital Replacement Reserve Fund to General Fund	80,332
Solid Waste Fund	85,800
Intergovernmental Grants Fund	111,291
CDBG Fund	36,950
Capital Replacement Fund	368,684
Road Construction Fund	<u>350,000</u>
Total transfers from Capital Replacement Reserve Fund	1,033,057
Transfer from Debt Service Fund to Capital Replacement Fund	934,530
Total Transfers	<u>\$25,044,836</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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Resource flows between the primary government and the component units for the year ended June 30, 2012 consisted of the following:

Communications Authority expenditures - General Fund revenues	\$ 329,181
San Juan Water Commission expenditures - General Fund revenues	176,410
Water Reserve Fund expenditures - San Juan Water Commission revenues	1,107,605
GRT-Communications/EMS Fund expenditures - Communications Authority revenues	4,256,301
General Fund expenditures – Communications Authority Capital revenues	\$ 5,588

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, 2011 through June 30, 2012 was \$736,954.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 9. RISK MANAGEMENT (CONTINUED)

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Unpaid claims, beginning	\$ 638,645	590,129	569,076
Incurred claims and changes in estimates	8,745,817	8,629,039	7,883,479
Claims payments	<u>(8,794,333)</u>	<u>(8,650,092)</u>	<u>(7,796,816)</u>
Unpaid claims, ending	<u>\$ 590,129</u>	<u>569,076</u>	<u>655,739</u>

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: In accordance with GASB #54, encumbrances are no longer presented on the face of the fund financials. San Juan County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2012 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Chip/seal projects - various county roads	\$ 494,635	-	494,635
Ambulance service contract	-	334,505	334,505
Fire Truck Purchase	-	384,000	384,000
Transport Truck Purchase	-	301,200	301,200
Health Plan	936,767	-	936,767
District Court addition	317,415	-	317,415
District Attorney's office	4,176,537	-	4,176,537
CR 350 - 3720/3100 Intersection	-	1,631,535	1,631,535
Self Contained Breathing Apparatus	-	500,647	500,647
Total significant encumbrances	<u>\$ 5,925,354</u>	<u>3,151,887</u>	<u>9,077,241</u>

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2012.

Contingencies: The San Juan Water Commission 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 included 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 San Juan Water Commission executed a joint powers agreement with the County, 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 County voters in early 1990. The San Juan Water Commission's portion of the project costs (\$7,492,948 as of 6/30/12) has been paid for through a property tax mil levy. Project completion is anticipated in March, 2013.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

Litigation: The County is a defendant in various lawsuits. Although the outcome of the extent of loss of these lawsuits is not presently determinable, in the opinion of the County’s legal counsel, any loss as a result of the resolution of these matters is covered by insurance and will not have a material adverse effect on the financial condition of the County.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

NOTE 11. PENSION PLAN – Public Employees Retirement Association

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

Funding Policy: Plan members are required to contribute 9.15%, 16.20%, or 16.30% (ranges from 3.83% to 16.65% depending upon the plan – i.e., state general, state hazardous duty, state police and adult correctional officers, municipal general, municipal police, municipal fire, municipal detention officer) of their gross salary. The County is required to contribute 9.15%, 21.25%, or 18.50% (ranges from 7.0% to 25.72% depending upon the plan) of the gross covered salary. 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, Communications Authority and San Juan Water Commission’s contributions to PERA for the fiscal year ended June 30, 2012, 2011, and 2010, which equal the amount of required contributions for each fiscal year, were as follows:

	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>
2010	6,096,111	306,595	42,556	100%
2011	6,411,335	329,548	46,824	100
2012	6,265,979	339,603	46,931	100

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

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

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

The RHCA 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 New Mexico 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 five dollars 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. During the fiscal year of June 30, 2012, the statute requires each participating employer to contribute 1.834% of each participating employee's annual salary; each participating employee was required to contribute 0.917% of their salary. In the fiscal year ending June 30, 2013 the contribution rates for employees and employers will rise as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

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

(1) For employees who are not members of an enhanced retirement plan the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY13	2.000%	1.000%

(2) For employees who are members of an enhanced retirement plan (state police and adult correctional officer coverage plan 1; municipal police member coverage plans 3, 4, and 5; municipal fire member coverage plan 3, 4 and 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act [10-12B-1 NMSA 1978]), during the fiscal year ended June 30, 2012, the statute required each participating employer to contribute 2.292% of each participating employee’s annual salary, and each participating employee was required to contribute 1.146% of their salary. In the fiscal year ending June 30, 2013 the contribution rates for both employees and employers will rise as follows:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY13	2.500%	1.250%

Also, employers joining the program after January 1, 1998, are 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.

The County, Communications Authority and San Juan Water Commission’s contributions to RHCA for the years ended June 30, 2012, 2011 and 2010, which equal the required contributions for each year, were as follows:

	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>
2010	\$ 574,769	34,286	4,776	100%
2011	773,810	45,001	6,394	100
2012	830,332	51,053	7,055	100

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 13. DEFICIT FUND BALANCES/EQUITY

As of June 30, 2012, the County had no deficit fund balances due to receivables.

NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION

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

Net Assets - Housing Choice Voucher CFDA 14.871	\$ 221,925
Reduction of capital assets	(38,749)
Accumulated depreciation	38,284
Compensated absences	<u>9,699</u>
	<u>\$ 231,159</u>

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

Revenue adjustments are as follows:

Revenues - Housing Authority Fund	\$ 1,140,887
Fraud Recovery	<u>(29,490)</u>
	<u>\$ 1,111,397</u>

Expense adjustments are as follows:

Expenses - financial data schedule	1,174,716
Bad debt	(29,490)
Depreciation expense	<u>(3,192)</u>
Expenses - Housing Authority Fund	<u>\$ 1,142,034</u>

NOTE 15. RACETRACK LEASE

The County currently has a lease agreement with SunRay Gaming of New Mexico, LLC to operate race track facilities owned by the County. SunRay conducts live horse racing and horse race simulcasting. The original lease was for a 10-year period and was set to expire on September 30, 2007. On September 6, 2006, the County Commission approved extending the lease an additional 10 years to expire on September 30, 2017. The County Commission approved an option to extend the lease an additional 10 years commencing in 2017 provided that SunRay spends \$3.3 million on 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, 2012 the County received a total of \$2,972,916 from SunRay under this agreement.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 16. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2012.

- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*
- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and No. 34*
- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*
- GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*
- GASB Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*
- GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*
- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*

The County will implement the new GASB pronouncements 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.



Shop with Your Cops 2011



National County Month – April 2012

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	37,740	37,740	-
Investment income	-	-	19,747	19,747
Miscellaneous	-	-	-	-
Total revenues	-	37,740	57,487	19,747
Prior year cash appropriated	13,268,152			
Total budgeted revenues	13,268,152			
Expenditures				
Contractual services	1,031,847	1,031,847	397,009	634,838
Capital outlay	12,236,305	12,274,045	3,157,324	9,116,721
Bonds issuance cost	-	-	-	-
Total expenditures	13,268,152	13,305,892	3,554,333	9,751,559
Excess (deficiency) of revenues over (under) expenditures	-	(13,268,152)	(3,496,846)	9,771,306
Other Financing Sources (Uses)				
Bonds discount	-	-	-	-
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(13,268,152)	(3,496,846)	9,771,306
Fund balance, beginning	12,989,818	12,989,818	12,989,818	-
Fund balance, ending	<u>\$ 12,989,818</u>	<u>(278,334)</u>	9,492,972	<u>9,771,306</u>
Change in accounts receivable			63	
Change in accounts payable			(397,596)	
GAAP fund balance			<u>\$ 9,095,439</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 9,448,933	9,532,028	10,038,755	506,727
Motor vehicle fees	760,600	760,600	618,508	(142,092)
Gasoline taxes	410,000	410,000	304,870	(105,130)
Investment earnings	63,000	63,000	86,311	23,311
Total revenues	<u>10,682,533</u>	<u>10,765,628</u>	<u>11,048,444</u>	<u>282,816</u>
Prior year cash appropriated	(63,054)			
Total Budgeted revenues	<u>10,619,479</u>			
Expenditures				
Debt Service				
Principal	7,780,182	9,005,000	8,640,000	365,000
Interest	2,839,297	2,657,035	2,523,344	133,691
Debt Service - refunding	-	5,865,402	5,865,402	-
Refunding debt issuance costs	-	158,958	158,958	-
Total expenditures	<u>10,619,479</u>	<u>17,686,395</u>	<u>17,187,704</u>	<u>498,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(6,920,767)</u>	<u>(6,139,260)</u>	<u>781,507</u>
Other Financing Sources (Uses)				
Proceeds-refunding debt issued	-	8,925,000	8,925,000	-
Transfers in	-	-	-	-
Transfers out	-	(934,530)	(934,530)	-
Payment - refunded bond escrow	-	(4,729,772)	(4,729,772)	-
Total other financing sources (uses)	<u>-</u>	<u>3,260,698</u>	<u>3,260,698</u>	<u>-</u>
Net change in fund balances	-	(3,660,069)	(2,878,562)	781,507
Fund balance, beginning	<u>7,221,239</u>	<u>7,221,239</u>	<u>7,221,239</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,221,239</u>	<u>3,561,170</u>	<u>4,342,677</u>	<u>781,507</u>
Change in accounts receivable			<u>11,699</u>	
GAAP fund balance			<u>\$ 4,354,376</u>	

**SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2012**

GENERAL FUND

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

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

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

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

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

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

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

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

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



San Juan County CEO claiming the 2011 Echo Food Bank Community Challenge Prize – the Mr. Potato Head Traveling Trophy – from the Aztec City Manager, previous winner

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND
June 30, 2012

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
ASSETS							
Pooled cash and investments	\$ 16,914,879	416,563	814,660	326,551	1,087,495	3,147,495	22,707,643
Receivables							
Taxes	1,640,313	-	334,352	-	-	-	1,974,665
Intergovernmental	330,131	-	-	-	-	-	330,131
Interest	130,919	-	-	-	-	-	130,919
Other	3,591	-	6,642	709	1,134	160,689	172,765
Due from other funds	558,289	-	-	-	-	-	558,289
Inventory	135,819	-	70,852	-	-	-	206,671
Prepaid expenditures	-	-	-	-	820,601	-	820,601
Total assets	\$ 19,713,941	416,563	1,226,506	327,260	1,909,230	3,308,184	26,901,684
LIABILITIES							
Accounts payable	\$ 426,606	1,429	297,151	573	9,993	454,876	1,190,628
Accrued payroll	455,530	-	73,783	2,405	3,883	-	535,601
Accrued claims	-	-	-	-	-	455,489	455,489
Deferred revenue	697,152	-	-	-	-	-	697,152
Total liabilities	1,579,288	1,429	370,934	2,978	13,876	910,365	2,878,870
FUND BALANCES (DEFICIT)							
Nonspendable	135,819	-	70,852	-	820,601	-	1,027,272
Restricted	-	415,134	-	324,282	-	2,397,819	3,137,235
Committed	-	-	-	-	-	-	-
Assigned	7,967,210	-	784,720	-	1,074,753	-	9,826,683
Unassigned	10,031,624	-	-	-	-	-	10,031,624
Total fund balances	18,134,653	415,134	855,572	324,282	1,895,354	2,397,819	24,022,814
Total liabilities and fund balances	\$ 19,713,941	416,563	1,226,506	327,260	1,909,230	3,308,184	26,901,684

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2012

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 31,646,578	700,389	1,898,385
Intergovernmental	2,825,207	-	283,009
Investment income	177,349	2,803	8,203
Fees	3,953,800	-	136,623
Sale of assets	114,287	-	2,830
Miscellaneous	489,792	-	34,751
	<hr/>		
Total Revenues	39,207,013	703,192	2,363,801
	<hr/>		
Expenditures			
Current			
General government	9,498,367	591,241	-
Public safety	14,878,480	-	-
Public works	-	-	5,865,413
Health and welfare	509,255	-	-
Culture and recreation	3,660,099	-	-
Capital outlay	-	-	1,173,328
	<hr/>		
Total expenditures	28,546,201	591,241	7,038,741
	<hr/>		
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	10,660,812	111,951	(4,674,940)
	<hr/>		
Other Financing Sources (Uses)			
Transfers, in	1,880,453	-	4,071,497
Transfers, out	(12,968,009)	-	(19,607)
	<hr/>		
Total other financing sources (uses)	(11,087,556)	-	4,051,890
	<hr/>		
Net changes in fund balances	(426,744)	111,951	(623,050)
	<hr/>		
Fund balances beginning of year	18,561,397	303,183	1,478,622
	<hr/>		
Fund balances end of year	\$ 18,134,653	415,134	855,572
	<hr/> <hr/>		

County Indigent	Risk Management	Major Medical	Total
\$ -	-	-	34,245,352
9,119,658	-	-	12,227,874
5,217	11,535	30,229	235,336
-	-	8,758,927	12,849,350
-	-	-	117,117
3,707	11,360	-	539,610
9,128,582	22,895	8,789,156	60,214,639
-	1,999,407	-	12,089,015
-	-	-	14,878,480
-	-	-	5,865,413
13,496,649	-	7,887,250	21,893,154
-	-	-	3,660,099
4,884	1,610	-	1,179,822
13,501,533	2,001,017	7,887,250	59,565,983
(4,372,951)	(1,978,122)	901,906	648,656
4,387,414	1,827,136	-	12,166,500
-	-	-	(12,987,616)
4,387,414	1,827,136	-	(821,116)
14,463	(150,986)	901,906	(172,460)
309,819	2,046,340	1,495,913	24,195,274
\$ 324,282	1,895,354	2,397,819	24,022,814

**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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 29,439,433	29,439,433	31,685,214	2,245,781
Intergovernmental	2,696,549	2,696,549	2,793,342	96,793
Investment earnings	215,000	215,000	171,793	(43,207)
Fees	4,102,100	4,145,253	4,275,254	130,001
Sale of assets	70,000	135,511	114,287	(21,224)
Miscellaneous	50,500	537,933	573,682	35,749
Total revenues	36,573,582	37,169,679	39,613,572	2,443,893
Prior year cash appropriated	8,852,898			
Total budgeted revenues	45,426,480			
Expenditures				
General Government				
County Commission				
Salaries and benefits	203,277	203,277	205,747	(2,470)
Operating expenses	81,600	81,600	60,464	21,136
Total County Commission	284,877	284,877	266,211	18,666
Administration				
Salaries and benefits	822,852	822,852	682,835	140,017
Operating expenses	128,900	128,900	127,979	921
Total Administration	951,752	951,752	810,814	140,938
General Government				
Salaries and benefits	269,500	269,500	218,561	50,939
Operating expenses	1,429,762	1,516,301	1,388,954	127,347
Total General Government	1,699,262	1,785,801	1,607,515	178,286
Information Technology				
Salaries and benefits	777,699	777,699	754,207	23,492
Operating expenses	262,370	264,370	228,699	35,671
Total Information Technology	1,040,069	1,042,069	982,906	59,163
Geographic Information Systems				
Salaries and benefits	226,215	226,215	225,370	845
Operating expenses	120,818	120,818	115,251	5,567
Total Geographic Information Systems	347,033	347,033	340,621	6,412
Finance				
Salaries and benefits	980,023	980,023	978,797	1,226
Operating expenses	160,231	160,231	100,396	59,835
Total Finance	1,140,254	1,140,254	1,079,193	61,061
County Clerk				
Salaries and benefits	467,715	467,715	362,657	105,058
Operating expenses	43,950	43,950	45,917	(1,967)
Total County Clerk	511,665	511,665	408,574	103,091
Bureau of Elections				
Salaries and benefits	386,628	386,628	338,617	48,011
Operating expenses	220,000	220,000	173,087	46,913
Total Bureau of Elections	606,628	606,628	511,704	94,924

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
General Government (Continued)				
Property Assessments				
Salaries and benefits	\$ 1,193,109	1,193,109	1,102,768	90,341
Operating expenses	66,164	66,164	46,485	19,679
Total Property Assessments	1,259,273	1,259,273	1,149,253	110,020
Treasurer				
Salaries and benefits	470,219	470,219	457,932	12,287
Operating expenses	148,465	148,465	107,556	40,909
Total Treasurer	618,684	618,684	565,488	53,196
Probate Judge				
Salaries and benefits	39,876	39,876	39,855	21
Operating expenses	2,350	2,350	27	2,323
Total Probate Judge	42,226	42,226	39,882	2,344
County Attorney				
Salaries and benefits	537,816	537,816	537,763	53
Operating expenses	92,669	98,118	59,202	38,916
Total County Attorney	630,485	635,934	596,965	38,969
Human Resources				
Salaries and benefits	613,477	613,477	570,260	43,217
Operating expenses	94,144	94,144	74,850	19,294
Total Human Resources	707,621	707,621	645,110	62,511
Central Purchasing				
Salaries and benefits	489,315	489,315	416,697	72,618
Operating expenses	41,225	41,225	27,105	14,120
Total Central Purchasing	530,540	530,540	443,802	86,738
Total General Government	10,370,369	10,464,357	9,448,038	1,016,319
Public Safety				
Fire Prevention				
Salaries and benefits	910,699	1,363,433	1,285,048	78,385
Operating expenses	97,596	71,529	-	71,529
Total Fire Prevention	1,008,295	1,434,962	1,285,048	149,914
Law Enforcement				
Salaries and benefits	10,505,799	10,505,799	10,165,575	340,224
Operating expenses	2,128,576	2,086,732	1,893,173	193,559
Total Law Enforcement	12,634,375	12,592,531	12,058,748	533,783
Community Development				
Salaries and benefits	415,711	415,711	415,961	(250)
Operating expenses	45,070	45,070	40,730	4,340
Total Community Development	460,781	460,781	456,691	4,090

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 365,886	365,886	365,682	204
Operating expenses	43,372	43,372	25,935	17,437
Total Building Inspection	<u>409,258</u>	<u>409,258</u>	<u>391,617</u>	<u>17,641</u>
Emergency Management				
Salaries and benefits	490,922	490,922	491,184	(262)
Operating expenses	(30,937)	(33,147)	(34,090)	943
Total Emergency Management	<u>459,985</u>	<u>457,775</u>	<u>457,094</u>	<u>681</u>
Safety				
Salaries and benefits	106,977	118,904	119,494	(590)
Operating expenses	21,150	21,150	18,431	2,719
Total Safety	<u>128,127</u>	<u>140,054</u>	<u>137,925</u>	<u>2,129</u>
Transfer to Communications Authority	5,588	5,588	5,588	-
Total Public Safety	<u>15,106,409</u>	<u>15,500,949</u>	<u>14,792,711</u>	<u>708,238</u>
Health and Welfare				
Social Services				
Operating expenses	585,131	585,131	509,740	75,391
Youth Employment				
Salaries and benefits	61,697	61,697	40,855	20,842
Total Health and Welfare	<u>646,828</u>	<u>646,828</u>	<u>550,595</u>	<u>96,233</u>
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,342,977	3,342,977	3,117,203	225,774
Operating expenses	528,626	528,626	517,930	10,696
Total Parks and Maintenance	<u>3,871,603</u>	<u>3,871,603</u>	<u>3,635,133</u>	<u>236,470</u>
Total Culture and Recreation	<u>3,871,603</u>	<u>3,871,603</u>	<u>3,635,133</u>	<u>236,470</u>
Total expenditures	<u>29,995,209</u>	<u>30,483,737</u>	<u>28,426,477</u>	<u>2,057,260</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,431,271</u>	<u>6,685,942</u>	<u>11,187,095</u>	<u>4,501,153</u>
Other Financing Sources (Uses)				
Transfers in	1,800,121	1,880,453	1,880,453	-
Transfers out	(17,231,392)	(17,343,791)	(12,968,009)	4,375,782
Total other financing sources (uses)	<u>(15,431,271)</u>	<u>(15,463,338)</u>	<u>(11,087,556)</u>	<u>4,375,782</u>
Net change in fund balance	-	(8,777,396)	99,539	8,876,935
Fund balance-beginning	18,561,397	18,561,397	18,561,397	-
Fund balance-ending	<u>\$ 18,561,397</u>	<u>9,784,001</u>	<u>18,660,936</u>	<u>8,876,935</u>
Change in FMV investments			22,402	
Change in accounts receivable			533,927	
Change in accounts payable			9,251	
Change in accrued liabilities			(128,974)	
Change in deferred revenue			(962,889)	
GAAP fund balance			<u>\$ 18,134,653</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 600,000	600,000	700,389	100,389
Interest income	500	500	2,803	2,303
Miscellaneous	-	-	-	-
Total revenues	<u>600,500</u>	<u>600,500</u>	<u>703,192</u>	<u>102,692</u>
Prior year cash appropriated	(2,278)			
Total budgeted revenues	<u>598,222</u>			
Expenditures				
Current				
Salaries and benefits	456,607	456,607	456,607	-
Operating expenses	141,615	141,615	135,046	6,569
Total Expenditures	<u>598,222</u>	<u>598,222</u>	<u>591,653</u>	<u>6,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2,278</u>	<u>111,539</u>	<u>109,261</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	2,278	111,539	109,261
GAAP fund balance, beginning	<u>303,183</u>	<u>303,183</u>	<u>303,183</u>	<u>-</u>
GAAP fund balance, ending	<u>\$ 303,183</u>	<u>305,461</u>	<u>414,722</u>	<u>109,261</u>
Change in accounts payable			<u>412</u>	
GAAP fund balance			<u>\$ 415,134</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$1,600,000	1,600,000	1,917,470	317,470
Fees	185,000	185,000	147,201	(37,799)
Intergovernmental	1,027,598	1,027,598	508,424	(519,174)
Interest Income	10,000	10,000	8,203	(1,797)
Sale of assets	-	2,830	2,830	-
Miscellaneous	1,500	38,218	57,848	19,630
Total revenues	<u>2,824,098</u>	<u>2,863,646</u>	<u>2,641,976</u>	<u>(221,670)</u>
Prior year cash appropriated	260,066			
Total budgeted revenues	<u>3,084,164</u>			
Expenditures				
Current				
Salaries and benefits	3,900,648	3,900,648	3,852,892	47,756
Operating expenses	2,193,980	2,194,579	1,977,797	216,782
Capital outlay	2,227,266	2,235,030	998,560	1,236,470
Total expenditures	<u>8,321,894</u>	<u>8,330,257</u>	<u>6,829,249</u>	<u>1,501,008</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,237,730)</u>	<u>(5,466,611)</u>	<u>(4,187,273)</u>	<u>1,279,338</u>
Other Financing Sources (Uses)				
Transfers in	5,237,730	5,226,849	4,071,497	(1,155,352)
Transfers out	-	(19,607)	(19,607)	-
Total other financing sources (uses)	<u>5,237,730</u>	<u>5,207,242</u>	<u>4,051,890</u>	<u>(1,155,352)</u>
Net change in fund balances	-	(259,369)	(135,383)	123,986
Fund balance, beginning	<u>1,478,622</u>	<u>1,478,622</u>	<u>1,478,622</u>	<u>-</u>
Fund balance, ending	<u>\$1,478,622</u>	<u>1,219,253</u>	<u>1,343,239</u>	<u>123,986</u>
Change in accounts receivable			(278,175)	
Change in accounts payable			(190,813)	
Change in accrued liabilities			(18,679)	
GAAP fund balance			<u>\$ 855,572</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 9,350,000	9,119,659	9,119,658	(1)
Interest Income	10,000	10,000	5,217	(4,783)
Miscellaneous	-	-	15,346	15,346
Total revenues	<u>9,360,000</u>	<u>9,129,659</u>	<u>9,140,221</u>	<u>10,562</u>
Prior year cash appropriated	111,382			
Total budgeted revenues	<u>9,471,382</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	124,590	124,590	133,905	(9,315)
Operating expenses	13,729,254	13,380,125	13,362,545	17,580
Capital outlay	4,952	4,952	4,884	68
Total expenditures	<u>13,858,796</u>	<u>13,509,667</u>	<u>13,501,334</u>	<u>8,333</u>
Excess of revenues over expenditures	<u>(4,387,414)</u>	<u>(4,380,008)</u>	<u>(4,361,113)</u>	<u>18,895</u>
Other Financing Sources (Uses)				
Transfers in	4,387,414	4,387,414	4,387,414	-
Total other financing sources and uses	<u>4,387,414</u>	<u>4,387,414</u>	<u>4,387,414</u>	<u>-</u>
Net change in fund balance	-	7,406	26,301	18,895
Fund balance, beginning	309,819	309,819	309,819	-
Fund balance, ending	<u>\$ 309,819</u>	<u>317,225</u>	<u>336,120</u>	<u>18,895</u>
Change in accounts receivable			(11,639)	
Change in accounts payable			566	
Change in accrued liabilities			(765)	
GAAP fund balance			<u>\$ 324,282</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 10,000	10,000	11,535	1,535
Refunds	5,000	5,944	12,726	6,782
Total revenues	15,000	15,944	24,261	8,317
Prior year cash appropriated	268,780			
Total budgeted revenues	283,780			
Operating expenses				
Current				
Salaries and benefits	201,450	201,450	201,430	20
Operating expenses	2,275,816	2,276,760	1,829,642	447,118
Capital outlay	1,637	1,611	1,610	1
Total operating expenditures	2,478,903	2,479,821	2,032,682	447,139
Excess of revenues over expenditures	(2,195,123)	(2,463,877)	(2,008,421)	455,456
Other Financing Sources (Uses)				
Transfers in	2,195,123	2,195,123	1,827,136	(367,987)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,195,123	2,195,123	1,827,136	(367,987)
Net change in fund balance	-	(268,754)	(181,285)	87,469
Fund balance, beginning of year	2,046,340	2,046,340	2,046,340	-
Fund balance, end of year	\$ 2,046,340	1,777,586	1,865,055	87,469
Change in accounts receivable			(1,366)	
Change in prepaid expenses			37,448	
Change in accounts payable			(4,672)	
Change in accrued liabilities			(1,111)	
GAAP fund balance			<u>\$1,895,354</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 8,376,699	8,376,699	8,705,875	329,176
Refunds	-	-	-	-
Investment income	20,000	20,000	30,229	10,229
Miscellaneous	-	-	-	-
Total revenues	<u>8,396,699</u>	<u>8,396,699</u>	<u>8,736,104</u>	<u>339,405</u>
Prior year cash appropriated	546,906			
Total budgeted revenues	<u>8,943,605</u>			
Expenditures				
Current				
Employee health claims and prescriptions	8,671,095	8,671,095	7,541,099	1,129,996
Contractual services	272,510	272,510	256,510	16,000
Total operating expenditures	<u>8,943,605</u>	<u>8,943,605</u>	<u>7,797,609</u>	<u>1,145,996</u>
Excess of revenues over expenditures	-	(546,906)	938,495	1,485,401
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(546,906)	938,495	1,485,401
Fund balance, beginning of year	1,495,913	1,495,913	1,495,913	-
Fund balance, end of year	<u>\$ 1,495,913</u>	<u>949,007</u>	<u>2,434,408</u>	<u>1,485,401</u>
Change in accounts receivable			53,053	
Change in accounts payable			(30,979)	
Change in accrued liabilities			(58,663)	
GAAP fund balance			<u>\$2,397,819</u>	

**SAN JUAN COUNTY, NEW MEXICO
MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

GROSS RECEIPTS TAX COMMUNICATIONS/EMS COMBINING FUND

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

The County has established the following sub funds to assist in the accounting and management of the County's financial records. The County's Gross Receipts Tax-Communications/EMS fund includes the following sub funds:

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

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

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

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF COMBINING BALANCE SHEETS
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
June 30, 2012

	Gross		
	Receipts Tax	Ambulance	Total
	Comm. / EMS		
ASSETS			
Pooled cash and investments	\$ 1,018,842	7,157,297	8,176,139
Receivables			
Taxes	1,217,342	-	1,217,342
Intergovernmental	-	-	-
Interest	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Prepaid expenditures	-	-	-
Total assets	\$ 2,236,184	7,157,297	9,393,481
LIABILITIES			
Accounts payable	\$ -	258,673	258,673
Accrued payroll	-	-	-
Accrued claims	-	-	-
Deferred revenue	-	-	-
Total liabilities	-	258,673	258,673
FUND BALANCES (DEFICIT)			
Nonspendable	-	-	-
Restricted	2,236,184	6,898,624	9,134,808
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	2,236,184	6,898,624	9,134,808
Total liabilities and fund balances	\$ 2,236,184	7,157,297	9,393,481

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2012

	Gross		
	Receipts Tax	Ambulance	Total
	Comm. / EMS		
Revenues			
Taxes	\$ 7,355,849	-	7,355,849
Intergovernmental	-	-	-
Investment income	11,310	83,526	94,836
Fees	-	-	-
Sale of assets	-	-	-
Miscellaneous	-	-	-
Total Revenues	7,367,159	83,526	7,450,685
Expenditures			
Current			
General government	-	-	-
Public safety	4,256,301	2,930,069	7,186,370
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Total expenditures	4,256,301	2,930,069	7,186,370
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	3,110,858	(2,846,543)	264,315
Other Financing Sources (Uses)			
Transfers, in	-	3,082,149	3,082,149
Transfers, out	(3,082,149)	(72,300)	(3,154,449)
Total other financing sources (uses)	(3,082,149)	3,009,849	(72,300)
Net changes in fund balances	28,709	163,306	192,015
Fund balances beginning of year	2,207,475	6,735,318	8,942,793
Fund balances end of year	\$ 2,236,184	6,898,624	9,134,808

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
AMBULANCE - SPECIAL REVENUE FUND - COMM/EMS GRT SUB FUND
Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest income	\$ 73,000	73,000	83,526	10,526
Prior year cash appropriated	659,236			
Total budgeted revenues	<u>732,236</u>			
Expenditures				
Salaries and benefits	706,871	706,871	295,959	410,912
Operating expenses	2,715,275	2,804,547	2,870,042	(65,495)
Capital outlay	-	-	-	-
Total Expenditures	<u>3,422,146</u>	<u>3,511,418</u>	<u>3,166,001</u>	<u>345,417</u>
Excess (deficiency) of revenues over (under) expenditures	(2,689,910)	(3,438,418)	(3,082,475)	355,943
Other Financing Sources (Uses)				
Transfers in	2,762,210	3,082,150	3,082,149	(1)
Transfers out	(72,300)	(72,300)	(72,300)	-
Total other financing sources (uses)	<u>2,689,910</u>	<u>3,009,850</u>	<u>3,009,849</u>	<u>(1)</u>
Net change in fund balance	-	(428,568)	(72,626)	355,942
Fund balance, beginning	<u>6,735,318</u>	<u>6,735,318</u>	<u>6,735,318</u>	-
Fund balance, ending	<u>\$6,735,318</u>	<u>6,306,750</u>	<u>6,662,692</u>	<u>355,942</u>
Change in accounts payable			<u>235,932</u>	
GAAP fund balance			<u>\$6,898,624</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS / EMS GROSS RECEIPTS TAX - SPECIAL REVENUE FUND -
COMM/EMS GRT SUB FUND
Fiscal Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,576,690	7,338,451	7,338,450	(1)
Investment income	10,000	10,000	11,310	1,310
Total revenues	<u>6,586,690</u>	<u>7,348,451</u>	<u>7,349,760</u>	<u>1,309</u>
Prior year cash appropriated	(10,000)			
Total budgeted revenues	<u>6,576,690</u>			
Expenditures				
Current				
Public safety				
Operating expenses	3,814,480	4,256,302	4,256,301	1
Capital outlay	-	-	-	-
Total expenses	<u>3,814,480</u>	<u>4,256,302</u>	<u>4,256,301</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	2,762,210	3,092,149	3,093,459	1,310
Other Financing Sources (Uses)				
Transfers out	(2,762,210)	(3,082,150)	(3,082,149)	1
Net change in fund balance	-	9,999	11,310	1,311
Fund balance, beginning	<u>2,207,475</u>	<u>2,207,475</u>	<u>2,207,475</u>	-
Fund balance, ending	<u>\$ 2,207,475</u>	<u>2,217,474</u>	<u>2,218,785</u>	<u>1,311</u>
Change in accounts receivable			<u>17,399</u>	
GAAP fund balance			<u>\$2,236,184</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

SPECIAL REVENUE FUNDS

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

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).

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

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).

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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



National County Month – April 2012

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2012**

	Corrections	Solid Waste	Emergency Medical Services	Farm and Range
ASSETS				
Pooled cash and investments	\$ 306,089	60,161	5,483	212,294
Receivables				
Taxes	811,341	301,363	-	-
Intergovernmental	237,055	-	-	-
Other	5,060	11,415	20	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 1,359,545	372,939	5,503	212,294
LIABILITIES				
Due to other funds	\$ -	-	-	-
Accounts payable	101,799	113,134	33	-
Accrued payroll	165,541	32,082	-	-
Deferred revenue	-	-	-	-
Total liabilities	267,340	145,216	33	-
FUND BALANCES (DEFICIT)				
Nonspendable	-	-	-	-
Restricted	-	227,723	5,470	212,294
Committed	1,092,205	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	1,092,205	227,723	5,470	212,294
Total liabilities and fund balances	\$ 1,359,545	372,939	5,503	212,294

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
16,576	97,369	13,000	78,064	23,094	7,160,443	2,509,563
-	-	-	-	-	811,781	602,730
-	-	-	-	-	-	-
-	-	-	6,486	-	-	1,520
-	-	-	-	-	-	-
-	-	-	74,549	-	-	-
16,576	97,369	13,000	159,099	23,094	7,972,224	3,113,813
-	-	-	-	-	-	-
-	185	-	49,623	-	-	107,850
-	628	-	12,880	-	-	-
-	-	-	-	-	-	-
-	813	-	62,503	-	-	107,850
-	-	-	74,549	-	-	-
16,576	96,556	13,000	518	23,094	7,972,224	3,005,963
-	-	-	21,529	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,576	96,556	13,000	96,596	23,094	7,972,224	3,005,963
16,576	97,369	13,000	159,099	23,094	7,972,224	3,113,813

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2012**

	D.W.I. Facilities	County Clerk's Recording Fees	Fire Districts	Housing Authority
ASSETS				
Pooled cash and investments	\$ 1,566,950	244,681	2,317,659	234,394
Receivables				
Taxes	-	-	-	-
Intergovernmental	255,425	-	-	29,490
Other	-	-	1,224	-
Prepaid expenditures	-	-	42,599	-
Inventory	-	-	-	-
Total assets	\$ 1,822,375	244,681	2,361,482	263,884
LIABILITIES				
Due to other funds	\$ -	-	-	-
Accounts payable	30,964	8,848	28,673	528
Accrued payroll	54,127	-	-	2,707
Deferred revenue	-	-	-	29,490
Total liabilities	85,091	8,848	28,673	32,725
FUND BALANCES (DEFICIT)				
Nonspendable	-	-	-	-
Restricted	1,737,284	235,833	2,332,809	231,159
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	1,737,284	235,833	2,332,809	231,159
Total liabilities and fund balances	\$ 1,822,375	244,681	2,361,482	263,884

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$ 4,896,646	1,223,929	274,775	14,821	50,895	-
66,306	202,945	811,781	-	-	-
-	-	74,939	2,117	-	-
-	-	352	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,962,952</u>	<u>1,426,874</u>	<u>1,161,847</u>	<u>16,938</u>	<u>50,895</u>	<u>-</u>
\$ -	-	-	-	-	-
-	-	15,092	8,386	-	-
-	-	54,163	-	-	-
51,809	-	-	-	-	-
<u>51,809</u>	<u>-</u>	<u>69,255</u>	<u>8,386</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	1,426,874	1,092,592	8,552	50,895	-
4,911,143	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,911,143</u>	<u>1,426,874</u>	<u>1,092,592</u>	<u>8,552</u>	<u>50,895</u>	<u>-</u>
<u>\$ 4,962,952</u>	<u>1,426,874</u>	<u>1,161,847</u>	<u>16,938</u>	<u>50,895</u>	<u>-</u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2012**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Total Nonmajor Funds
ASSETS				
Pooled cash and investments	\$ 242,723	3,690,503	382,283	25,622,395
Receivables				
Taxes	-	-	-	3,608,247
Intergovernmental	-	-	14,782	613,808
Other	-	-	-	26,077
Prepaid expenditures	-	-	-	42,599
Inventory	-	-	-	74,549
Total assets	\$ 242,723	3,690,503	397,065	29,987,675
LIABILITIES				
Due to other funds	\$ -	-	-	-
Accounts payable	13,164	-	281,810	760,089
Accrued payroll	-	-	-	322,128
Deferred revenue	-	-	-	81,299
Total liabilities	13,164	-	281,810	1,163,516
FUND BALANCES (DEFICIT)				
Nonspendable	-	-	-	74,549
Restricted	-	-	115,255	18,804,671
Committed	-	-	-	6,024,877
Assigned	229,559	3,690,503	-	3,920,062
Unassigned	-	-	-	-
Total fund balances (deficit)	229,559	3,690,503	115,255	28,824,159
Total liabilities and fund balances	\$ 242,723	3,690,503	397,065	29,987,675



San Juan County CEO claiming the 2011 Echo Food Bank Community Challenge Prize – the Mr. Potato Head Traveling Trophy – from the Aztec City Manager, previous winner

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2012

	Corrections	Solid Waste	Emergency Medical Services	Farm and Range
Revenues				
Taxes	\$ 4,889,527	1,861,592	-	-
Intergovernmental	1,934,228	185,356	113,221	153,107
Investment income	5,381	1,514	-	1,978
Fees	687,405	536,340	-	-
Sale of assets	-	-	-	-
Miscellaneous	16,248	10,493	-	-
Total revenues	7,532,789	2,595,295	113,221	155,085
Expenditures				
Current				
General government	-	-	-	-
Public Safety	12,149,127	-	102,723	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	-	3,149,135	-	145,120
Capital outlay	67,763	34,501	9,514	-
Total expenditures	12,216,890	3,183,636	112,237	145,120
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(4,684,101)	(588,341)	984	9,965
Other Financing Sources (Uses)				
Transfers, in	4,884,548	585,800	-	-
Transfers, out	-	-	-	-
Total other financing sources (uses)	4,884,548	585,800	-	-
Net changes in fund balances	200,447	(2,541)	984	9,965
Fund balances (deficit) beginning of year	891,758	230,264	4,486	202,329
Fund balances (deficit) end of year	\$ 1,092,205	227,723	5,470	212,294

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Health Care Fund	Fire Excise Tax
-	-	-	-	5	4,907,048	3,723,197
89,400	83,950	-	-	-	-	-
-	2,027	-	928	256	75,789	25,215
-	19,170	-	649,966	-	-	625
-	-	-	-	-	-	-
573	47	-	58,046	-	-	74,482
89,973	105,194	-	708,940	261	4,982,837	3,823,519
-	-	-	-	-	-	-
27,463	188,134	-	-	-	-	2,259,720
-	-	-	-	-	-	-
-	-	5,500	1,008,421	-	-	-
-	-	-	-	-	-	-
63,228	25,867	-	237,174	-	-	959,856
90,691	214,001	5,500	1,245,595	-	-	3,219,576
(718)	(108,807)	(5,500)	(536,655)	261	4,982,837	603,943
-	-	-	394,815	-	-	-
-	-	-	-	-	(5,337,345)	(415,887)
-	-	-	394,815	-	(5,337,345)	(415,887)
(718)	(108,807)	(5,500)	(141,840)	261	(354,508)	188,056
17,294	205,363	18,500	238,436	22,833	8,326,732	2,817,907
16,576	96,556	13,000	96,596	23,094	7,972,224	3,005,963

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2012

	D.W.I. Facilities	County Clerks Recording Fees	Fire Districts
Revenues			
Taxes	\$ -	-	-
Intergovernmental	2,479,559	-	2,025,157
Investment income	-	2,546	-
Fees	313,520	102,362	-
Sale of assets	-	-	-
Miscellaneous	108	-	3,164
Total Revenues	2,793,187	104,908	2,028,321
Expenditures			
Current			
General government	-	17,811	-
Public Safety	3,367,473	-	1,182,720
Health and welfare	-	-	-
Culture and recreation	-	-	-
Environmental	-	-	-
Capital outlay	3,058	52,155	326,282
Total expenditures	3,370,531	69,966	1,509,002
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(577,344)	34,942	519,319
Other Financing Sources (Uses)			
Operating transfers, in	890,321	-	-
Operating transfers, out	-	-	-
Total other financing sources (uses)	890,321	-	-
Net changes in fund balances	312,977	34,942	519,319
Fund balances beginning of year	1,424,307	200,891	1,813,490
Fund balances end of year	\$ 1,737,284	235,833	2,332,809

	Housing Authority	Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	Detention Center
\$	-	2,022,020	1,226,762	2,627,729	-	-	-
	1,101,999	-	-	818,994	2,118	-	-
	252	48,251	-	2,527	-	8,428	51
	-	13,200	-	11,631	-	-	-
	5	-	-	-	-	-	-
	9,141	-	-	8,496	-	-	-
	1,111,397	2,083,471	1,226,762	3,469,377	2,118	8,428	51
	-	-	-	-	-	-	-
	-	-	-	3,423,143	-	-	25,893
	1,142,034	-	-	-	14,604	23,202	-
	-	-	-	-	-	-	-
	-	1,107,605	-	-	-	-	-
	-	-	-	36,783	15,912	936,099	52,556
	1,142,034	1,107,605	-	3,459,926	30,516	959,301	78,449
	(30,637)	975,866	1,226,762	9,451	(28,398)	(950,873)	(78,398)
	-	-	-	150,000	36,950	-	-
	-	(62,721)	(1,119,231)	-	-	-	-
	-	(62,721)	(1,119,231)	150,000	36,950	-	-
	(30,637)	913,145	107,531	159,451	8,552	(950,873)	(78,398)
	261,796	3,997,998	1,319,343	933,141	-	1,001,768	78,398
\$	231,159	4,911,143	1,426,874	1,092,592	8,552	50,895	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2012

	Capital Replacement	Capital Replacement Reserve	Road Construction	Total Nonmajor Funds
Revenues				
Taxes	\$ -	-	-	21,257,880
Intergovernmental	-	-	129,065	9,116,154
Investment income	-	41,536	3,734	220,413
Fees	-	-	-	2,334,219
Sale of assets	14,633	-	-	14,638
Miscellaneous	-	-	-	180,798
Total Revenues	14,633	41,536	132,799	33,124,102
Expenditures				
Current				
General government	-	-	-	17,811
Public Safety	-	-	-	22,726,396
Health and welfare	-	-	-	1,179,840
Culture and recreation	-	-	-	1,013,921
Environmental	-	-	-	4,401,860
Capital outlay	1,707,447	-	664,954	5,193,149
Total expenditures	1,707,447	-	664,954	34,532,977
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(1,692,814)	41,536	(532,155)	(1,408,875)
Other Financing Sources (Uses)				
Operating transfers, in	1,303,214	1,069,641	369,607	9,684,896
Operating transfers, out	-	(1,033,057)	-	(7,968,241)
Total other financing sources (uses)	1,303,214	36,584	369,607	1,716,655
Net changes in fund balances	(389,600)	78,120	(162,548)	307,780
Fund balances beginning of year	619,159	3,612,383	277,803	28,516,379
Fund balances end of year	\$ 229,559	3,690,503	115,255	28,824,159

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 4,380,852	4,380,852	4,877,448	496,596
Intergovernmental	1,520,000	1,520,000	1,966,329	446,329
Investment income	5,000	5,000	5,380	380
Fees	813,600	813,600	699,430	(114,170)
Miscellaneous	2,000	2,000	15,496	13,496
Total revenues	6,721,452	6,721,452	7,564,083	842,631
Prior year cash appropriated	(20,338)			
Total budgeted revenues	6,701,114			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,487,220	8,487,220	8,312,253	174,967
Operating expenses	4,185,361	4,185,361	3,888,105	297,256
Capital outlay	67,235	66,897	67,763	(866)
Total expenditures	12,739,816	12,739,478	12,268,121	471,357
Excess (deficiency) of revenues over (under) expenditures	(6,038,702)	(6,018,026)	(4,704,038)	1,313,988
Other Financing Sources (Uses)				
Transfers in	6,038,702	6,038,702	4,884,548	(1,154,154)
Net change in fund balance	-	20,676	180,510	159,834
Fund balance, beginning	891,758	891,758	891,758	-
Fund balance, ending	\$ 891,758	912,434	1,072,268	159,834
Change in accounts receivable			(31,295)	
Change in accounts payable			96,171	
Change in accrued liabilities			(44,939)	
GAAP fund balance			<u>\$ 1,092,205</u>	

See Notes to Financial Statements.

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,601,893	1,601,893	1,850,539	248,646
Intergovernmental	288,226	185,336	185,356	20
Investment income	1,500	1,500	1,514	14
Fees	779,000	779,000	531,898	(247,102)
Miscellaneous	-	-	10,482	10,482
Total revenues	<u>2,670,619</u>	<u>2,567,729</u>	<u>2,579,789</u>	<u>12,060</u>
Prior year cash appropriated	40,837			
Total budgeted revenues	<u>2,711,456</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,706,739	1,706,739	1,727,395	(20,656)
Operating expenses	1,541,689	1,561,168	1,433,902	127,266
Capital outlay	192,654	278,454	35,104	243,350
Total expenditures	<u>3,441,082</u>	<u>3,546,361</u>	<u>3,196,401</u>	<u>349,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(729,626)</u>	<u>(978,632)</u>	<u>(616,612)</u>	<u>362,020</u>
Other Financing Sources (Uses)				
Transfers in	729,626	887,795	585,800	(301,995)
Net change in fund balance	-	(90,837)	(30,812)	60,025
Fund balance, beginning	230,264	230,264	230,264	-
Fund balance, ending	<u>\$ 230,264</u>	<u>139,427</u>	<u>199,452</u>	<u>60,025</u>
Change in accounts receivable			15,505	
Change in accounts payable			20,863	
Change in accrued liabilities			(8,097)	
GAAP fund balance			<u>\$ 227,723</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State grant	\$ 123,029	113,201	113,201	-
Miscellaneous	-	-	-	-
Total revenues	<u>123,029</u>	<u>113,201</u>	<u>113,201</u>	<u>-</u>
Prior year cash appropriated	4,712			
Total budgeted revenues	<u>127,741</u>			
Expenditures				
Operating expenses	121,833	112,005	102,917	9,088
Capital outlay	5,908	5,908	9,514	(3,606)
Total Expenditures	<u>127,741</u>	<u>117,913</u>	<u>112,431</u>	<u>5,482</u>
Excess (deficiency) of revenues over (under) expenditures	-	(4,712)	770	5,482
Fund balance, beginning	4,486	4,486	4,486	-
Fund balance, ending	<u>\$ 4,486</u>	<u>(226)</u>	5,256	<u>5,482</u>
Change in accounts receivable			20	
Change in accounts payable			194	
GAAP fund balance			<u>\$ 5,470</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 11,324	153,107	153,107	-
Investment income	2,200	2,200	1,978	(222)
Total revenues	<u>13,524</u>	<u>155,307</u>	<u>155,085</u>	<u>(222)</u>
Prior year cash appropriated	134,509			
Total budgeted revenues	<u>148,033</u>			
Expenditures				
Current				
Environmental	148,033	289,816	145,120	144,696
Excess (deficiency) of revenues over (under) expenditures	-	(134,509)	9,965	144,474
Fund balance, beginning	202,329	202,329	202,329	-
Fund balance, ending	<u>\$ 202,329</u>	<u>67,820</u>	<u>212,294</u>	<u>144,474</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 89,400	89,400	89,400	-
Miscellaneous	-	-	584	584
Total revenues	<u>89,400</u>	<u>89,400</u>	<u>89,984</u>	<u>584</u>
Prior year cash appropriated	17,283			
Total budgeted revenues	<u>106,683</u>			
Expenditures				
Current				
Public safety				
Operating expenses	43,071	43,071	27,463	15,608
Capital outlay	63,612	63,612	63,228	384
Total expenses	<u>106,683</u>	<u>106,683</u>	<u>90,691</u>	<u>15,992</u>
Excess (deficiency) of revenues over (under) expenditures	-	(17,283)	(707)	16,576
Fund balance, beginning	17,294	17,294	17,294	-
Fund balance, ending	<u>\$ 17,294</u>	<u>11</u>	<u>16,587</u>	<u>16,576</u>
Change in accounts receivable			<u>(11)</u>	
GAAP fund balance			<u>\$ 16,576</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CRIMINAL JUSTICE TRAINING AUTHORITY - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 149,900	149,900	83,950	(65,950)
Investment income	-	-	2,027	2,027
Fees	10,500	10,500	19,170	8,670
Miscellaneous	-	-	47	47
Total revenues	<u>160,400</u>	<u>160,400</u>	105,194	(55,206)
Prior year cash appropriated	69,591			
Total budgeted revenues	<u>229,991</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	132,662	132,662	85,991	46,671
Operating expenses	74,141	74,141	102,335	(28,194)
Capital outlay	23,188	23,188	30,337	(7,149)
Total expenditures	<u>229,991</u>	<u>229,991</u>	218,663	11,328
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(69,591)</u>	(113,469)	(43,878)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	(69,591)	(113,469)	(43,878)
Fund balance, beginning	<u>205,363</u>	<u>205,363</u>	205,363	-
Fund balance, ending	<u>\$ 205,363</u>	<u>135,772</u>	91,894	<u>(43,878)</u>
Change in accounts payable			4,286	
Change in accrued liabilities			<u>376</u>	
GAAP fund balance			<u>\$ 96,556</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Rodeo	\$ -	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Prior year cash appropriated	18,500			
Total budgeted revenues	18,500			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	-	-	-	-
Operating expenses	18,500	18,500	5,500	13,000
Capital outlay	-	-	-	-
Total expenditures	18,500	18,500	5,500	13,000
Excess (deficiency) of revenues over (under) expenditures	-	(18,500)	(5,500)	13,000
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	(18,500)	(5,500)	13,000
Fund balance, beginning	18,500	18,500	18,500	-
Fund balance, ending	\$ 18,500	-	13,000	13,000

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Fees	630,350	630,350	649,966	19,616
Investment income	800	800	928	128
Miscellaneous	-	57,655	58,021	366
Total revenues	631,150	688,805	708,915	20,110
Prior year cash appropriated	176,552			
Total budgeted revenues	807,702			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	617,476	673,922	642,225	31,697
Operating expenses	386,825	386,825	371,393	15,432
Capital outlay	268,000	268,000	224,084	43,916
Total expenditures	1,272,301	1,328,747	1,237,702	91,045
Excess (deficiency) of revenues over (under) expenditures	(464,599)	(639,942)	(528,787)	111,155
Other Financing Sources (Uses)				
Transfers in	464,599	464,599	394,815	(69,784)
Net change in fund balance	-	(175,343)	(133,972)	41,371
Fund balance, beginning	238,436	238,436	238,436	-
Fund balance, ending	\$ 238,436	63,093	104,464	41,371
Change in accounts receivable			25	
Change in accounts payable			(4,718)	
Change in accrued liabilities			(3,175)	
GAAP fund balance			<u>\$ 96,596</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Cigarette taxes	\$ -	-	5	5
Investment income	-	-	256	256
Total revenues	-	-	261	261
Prior year cash appropriated				
Total budgeted revenues	-	-		
Expenditures				
Current				
Cultural and Recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	261	261
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	-	261	261
Fund balance, beginning	22,833	22,833	22,833	-
Fund balance, ending	\$ 22,833	22,833	23,094	261

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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,387,386	4,387,386	4,895,714	508,328
Investment income	70,000	70,000	75,789	5,789
Miscellaneous	-	-	-	-
Total revenues	<u>4,457,386</u>	<u>4,457,386</u>	<u>4,971,503</u>	<u>514,117</u>
Prior year cash appropriated	807,051			
Total budgeted revenues	<u>5,264,437</u>			
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>5,264,437</u>	<u>4,457,386</u>	<u>4,971,503</u>	<u>514,117</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,264,437)</u>	<u>(5,362,323)</u>	<u>(5,337,345)</u>	<u>24,978</u>
Net change in fund balances	-	(904,937)	(365,842)	539,095
Fund balance, beginning	<u>8,326,732</u>	<u>8,326,732</u>	<u>8,326,732</u>	-
Fund balance, ending	<u>\$ 8,326,732</u>	<u>7,421,795</u>	<u>7,960,890</u>	<u>539,095</u>
Change in accounts receivable			<u>11,334</u>	
GAAP fund balance			<u>\$ 7,972,224</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,203,794	3,203,794	3,701,091	497,297
Intergovernmental	-	-	-	-
Investment income	30,000	30,000	25,215	(4,785)
Fees	625	625	625	-
Miscellaneous	-	55,288	74,642	19,354
Total revenues	<u>3,234,419</u>	<u>3,289,707</u>	<u>3,801,573</u>	<u>511,866</u>
Prior year cash appropriated	<u>1,423,757</u>			
Total budgeted revenues	<u>4,658,176</u>			
Expenditures				
Public Safety				
Operating expenses	2,942,970	3,038,258	2,202,643	835,615
Capital outlay	1,299,319	1,543,319	948,804	594,515
Total expenditures	<u>4,242,289</u>	<u>4,581,577</u>	<u>3,151,447</u>	<u>1,430,130</u>
Excess of revenues over expenditures	<u>415,887</u>	<u>(1,291,870)</u>	<u>650,126</u>	<u>1,941,996</u>
Other Financing Sources (Uses)				
Transfers out	<u>(415,887)</u>	<u>(415,887)</u>	<u>(415,887)</u>	<u>-</u>
Net change in fund balances	-	(1,707,757)	234,239	1,941,996
Fund balance, beginning	<u>2,817,907</u>	<u>2,817,907</u>	<u>2,817,907</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,817,907</u>	<u>1,110,150</u>	<u>3,052,146</u>	<u>1,941,996</u>
Change in accounts receivable			21,947	
Change in accounts payable			<u>(68,130)</u>	
GAAP fund balance			<u>\$3,005,963</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,360,322	2,429,408	2,479,559	50,151
Fees	264,755	317,848	313,520	(4,328)
Miscellaneous	-	-	108	108
Total revenues	<u>2,625,077</u>	<u>2,747,256</u>	<u>2,793,187</u>	<u>45,931</u>
Prior year cash appropriated	450,501			
Total budgeted revenues	<u>3,075,578</u>			
Expenditures				
Public Safety				
Salaries and benefits	2,997,542	3,123,768	2,765,626	358,142
Operating expenses	785,549	800,064	627,554	172,510
Capital outlay	222,985	222,985	3,058	219,927
Total expenditures	<u>4,006,076</u>	<u>4,146,817</u>	<u>3,396,238</u>	<u>750,579</u>
Excess of revenues over expenditures	<u>(930,498)</u>	<u>(1,399,561)</u>	<u>(603,051)</u>	<u>796,510</u>
Other Financing Sources (Uses)				
Transfers in	930,498	1,034,776	890,321	(144,455)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>930,498</u>	<u>1,034,776</u>	<u>890,321</u>	<u>(144,455)</u>
Net change in fund balances	-	(364,785)	287,270	652,055
Fund balance, beginning	<u>1,424,307</u>	<u>1,424,307</u>	<u>1,424,307</u>	-
Fund balance, ending	<u>\$ 1,424,307</u>	<u>1,059,522</u>	<u>1,711,577</u>	<u>652,055</u>
Change in accounts payable			39,507	
Change in accrued liabilities			<u>(13,800)</u>	
GAAP fund balance			<u>\$ 1,737,284</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 60,000	60,000	102,362	42,362
Investment income	2,500	2,500	2,546	46
Total revenues	<u>62,500</u>	<u>62,500</u>	<u>104,908</u>	<u>42,408</u>
Prior year cash appropriated	40,404			
Total budgeted revenues	<u>102,904</u>			
Expenditures				
Current				
General Government				
Operating expenses	50,000	50,000	17,811	32,189
Capital outlay	52,904	52,904	43,307	9,597
Total expenditures	<u>102,904</u>	<u>102,904</u>	<u>61,118</u>	<u>41,786</u>
Excess (deficiency) of revenues over (under) expenditures	-	(40,404)	43,790	84,194
Fund balance, beginning	200,891	200,891	200,891	-
Fund balance, ending	<u>\$ 200,891</u>	<u>160,487</u>	<u>244,681</u>	<u>84,194</u>
Change in accounts payable			<u>(8,848)</u>	
GAAP fund balance			<u>\$ 235,833</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental				
State fire allotment	\$1,566,852	2,825,157	2,025,157	(800,000)
Miscellaneous	-	205,316	2,200	(203,116)
Total revenues	<u>1,566,852</u>	<u>3,030,473</u>	<u>2,027,357</u>	<u>(1,003,116)</u>
Prior year cash appropriated	<u>1,778,076</u>			
Total budgeted revenues	<u>3,344,928</u>			
Expenditures				
Public Safety				
Operating expenses	1,163,288	2,608,500	1,161,491	1,447,009
Capital outlay	2,181,640	2,200,049	326,283	1,873,766
Total expenditures	<u>3,344,928</u>	<u>4,808,549</u>	<u>1,487,774</u>	<u>3,320,775</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,778,076)	539,583	2,317,659
Fund balance, beginning	<u>1,813,490</u>	<u>1,813,490</u>	<u>1,813,490</u>	-
Fund balance, ending	<u>\$1,813,490</u>	<u>35,414</u>	<u>2,353,073</u>	<u>2,317,659</u>
Change in accounts receivable			964	
Change in prepaid expenses			(9,494)	
Change in accounts payable			<u>(11,734)</u>	
GAAP fund balance			<u>\$2,332,809</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,091,510	1,091,510	1,101,999	10,489
Investment Income	350	350	252	(98)
Sale of assets	-	-	5	5
Miscellaneous	1,950	1,950	9,141	7,191
Total revenues	<u>1,093,810</u>	<u>1,093,810</u>	<u>1,111,397</u>	<u>17,587</u>
Prior year cash appropriated	147,948			
Total budgeted revenues	<u>1,241,758</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	189,726	189,726	140,368	49,358
Operating expenses	1,052,032	1,052,032	1,000,546	51,486
Capital outlay	-	-	-	-
Total expenditures	<u>1,241,758</u>	<u>1,241,758</u>	<u>1,140,914</u>	<u>100,844</u>
Excess (deficiency) of revenues over (under) expenditures	-	(147,948)	(29,517)	118,431
Fund balance, beginning	261,796	261,796	261,796	-
Fund balance, ending	<u>\$ 261,796</u>	<u>113,848</u>	232,279	<u>118,431</u>
Change in accounts payable			(345)	
Change in accrued liabilities			<u>(775)</u>	
GAAP fund balance			<u>\$ 231,159</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes - Local Effort	\$ 1,393,632	1,393,632	1,468,532	74,900
Taxes - State Shared	488,494	488,494	557,647	69,153
Fees	-	-	13,200	13,200
Interest earnings	40,000	40,000	48,251	8,251
Total revenues	<u>1,922,126</u>	<u>1,922,126</u>	<u>2,087,630</u>	<u>165,504</u>
Prior year cash appropriated	<u>192,136</u>			
Total budgeted revenues	<u>2,114,262</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	-	-	-	-
Operating expenses	2,051,541	2,051,541	1,107,605	943,936
Capital outlay	-	-	-	-
Total expenditures	<u>2,051,541</u>	<u>2,051,541</u>	<u>1,107,605</u>	<u>943,936</u>
Excess (deficiency) of revenues over (under) expenditures	62,721	(129,415)	980,025	1,109,440
Other Financing Sources (Uses)				
Transfers out	<u>(62,721)</u>	<u>(62,721)</u>	<u>(62,721)</u>	-
Net change in fund balance	-	(192,136)	917,304	1,109,440
Fund balance, beginning	<u>3,997,998</u>	<u>3,997,998</u>	<u>3,997,998</u>	-
Fund balance, ending	<u>\$ 3,997,998</u>	<u>3,805,862</u>	<u>4,915,302</u>	<u>1,109,440</u>
Change in deferred revenue			<u>(4,159)</u>	
GAAP fund balance			<u>\$ 4,911,143</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,096,846	1,096,846	1,223,929	127,083
Prior year cash appropriated	22,385			
Total budgeted revenues	<u>1,119,231</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,119,231</u>	<u>1,096,846</u>	<u>1,223,929</u>	<u>127,083</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,119,231)</u>	<u>(1,119,231)</u>	<u>(1,119,231)</u>	-
Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses	-	(22,385)	104,698	127,083
Fund balance, beginning	<u>1,319,343</u>	<u>1,319,343</u>	<u>1,319,343</u>	-
Fund balance, ending	<u>\$1,319,343</u>	<u>1,296,958</u>	<u>1,424,041</u>	<u>127,083</u>
Change in accounts receivable			<u>2,833</u>	
GAAP fund balance			<u>\$1,426,874</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$2,108,066	2,108,066	2,616,395	508,329
Fees	51,982	51,982	17,224	(34,758)
Intergovernmental	776,975	776,975	815,234	38,259
Investment income	1,300	1,300	2,527	1,227
Miscellaneous	-	-	8,514	8,514
Total revenues	<u>2,938,323</u>	<u>2,938,323</u>	<u>3,459,894</u>	<u>521,571</u>
Prior year cash appropriated	<u>88,658</u>			
Total budgeted revenues	<u>3,026,981</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,714,698	2,765,893	2,699,611	66,282
Operating expenses	659,648	659,648	707,383	(47,735)
Capital outlay	34,304	34,090	36,783	(2,693)
Total expenditures	<u>3,408,650</u>	<u>3,459,631</u>	<u>3,443,777</u>	<u>15,854</u>
Excess (deficiency) of revenues over (under) expenditures	(381,669)	(521,308)	16,117	537,425
Other Financing Sources (Uses)				
Transfers in	381,669	421,669	150,000	(271,669)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>381,669</u>	<u>421,669</u>	<u>150,000</u>	<u>(271,669)</u>
Net change in fund balance	-	(99,639)	166,117	265,756
Fund balance, beginning	<u>933,141</u>	<u>933,141</u>	<u>933,141</u>	<u>-</u>
Fund balance, ending	<u>\$ 933,141</u>	<u>833,502</u>	<u>1,099,258</u>	<u>265,756</u>
Change in accounts receivable			9,484	
Change in accounts payable			614	
Change in accrued liabilities			<u>(16,764)</u>	
GAAP fund balance			<u>\$1,092,592</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenue				
Intergovernmental	\$ 400,000	369,500	2,118	(367,382)
Miscellaneous	-	-	-	-
Total revenues	<u>400,000</u>	<u>369,500</u>	<u>2,118</u>	<u>(367,382)</u>
Prior year cash appropriated	-			
Total budgeted revenues	<u>400,000</u>			
Expenditures				
Operating expenses	-	45,100	6,218	38,882
Capital outlay	440,000	361,350	15,912	345,438
Total expenditures	<u>440,000</u>	<u>406,450</u>	<u>22,130</u>	<u>384,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,000)</u>	<u>(36,950)</u>	<u>(20,012)</u>	<u>16,938</u>
Other Financing Sources (Uses)				
Transfers in	40,000	36,950	36,950	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>36,950</u>	<u>36,950</u>	<u>-</u>
Net change in fund balance	-	-	16,938	16,938
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>-</u>	<u>16,938</u>	<u>16,938</u>
Change in accounts payable			<u>(8,386)</u>	
GAAP fund balance			<u>\$ 8,552</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State funding	\$ -	-	-	-
Investment income	-	-	8,427	8,427
Miscellaneous	-	-	-	-
Total revenues	-	-	8,427	8,427
Prior year cash appropriated	1,214,077			
Total budgeted revenues	1,214,077			
Expenditures				
Contractual services	34,682	34,682	26,247	8,435
Capital outlay	1,179,395	1,179,395	1,145,362	34,033
Total expenditures	1,214,077	1,214,077	1,171,609	42,468
Excess (deficiency) of revenues over (under) expenditures	-	(1,214,077)	(1,163,182)	50,895
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balances	-	(1,214,077)	(1,163,182)	50,895
Fund balance, beginning	1,001,768	1,001,768	1,001,768	-
Fund balance, ending	<u>\$ 1,001,768</u>	<u>(212,309)</u>	<u>(161,414)</u>	<u>50,895</u>
Change in accounts payable			212,309	
GAAP fund balance			<u>\$ 50,895</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	52	51	(1)
Miscellaneous	-	-	-	-
Total revenues	-	52	51	(1)
Prior year cash appropriated	78,398			
Total budgeted revenues	78,398			
Expenditures				
Contractual services	78,398	78,398	25,893	52,505
Capital outlay	-	52	52,556	(52,504)
Total expenditures	78,398	78,450	78,449	1
Excess (deficiency) of revenues over (under) expenditures	-	(78,398)	(78,398)	-
Fund balances, beginning	78,398	78,398	78,398	-
Fund balances, ending	\$ 78,398	-	-	-

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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	-	-	-
Sale of Assets	-	14,633	14,633	-
Miscellaneous	-	-	-	-
Total revenues	-	<u>14,633</u>	<u>14,633</u>	-
Prior year cash appropriated	<u>659,869</u>			
Total budgeted revenues	<u>659,869</u>			
Expenditures				
Current				
Capital outlay	<u>1,959,398</u>	<u>2,913,080</u>	<u>1,734,993</u>	<u>1,178,087</u>
Total expenditures	<u>1,959,398</u>	<u>2,913,080</u>	<u>1,734,993</u>	<u>1,178,087</u>
Excess (deficiency) of revenues over (under) expenditures	(1,299,529)	(2,898,447)	(1,720,360)	1,178,087
Other Financing Sources (Uses)				
Transfers in	1,411,857	2,350,906	1,303,214	(1,047,692)
Transfers out	<u>(112,328)</u>	<u>(112,328)</u>	-	<u>112,328</u>
Total other financing sources (uses)	<u>1,299,529</u>	<u>2,238,578</u>	<u>1,303,214</u>	<u>(935,364)</u>
Net change in fund balance	-	(659,869)	(417,146)	242,723
Fund balance, beginning	<u>619,159</u>	<u>619,159</u>	<u>619,159</u>	-
Fund balance, ending	<u>\$ 619,159</u>	<u>(40,710)</u>	<u>202,013</u>	<u>242,723</u>
Change in accounts payable			<u>27,546</u>	
GAAP fund balance			<u>\$ 229,559</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 50,000	50,000	41,536	(8,464)
Prior year cash appropriated	(360,957)			
Total budgeted revenues	(310,957)			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(310,957)	50,000	41,536	(8,464)
Other Financing Sources (Uses)				
Transfers in	1,069,641	1,069,641	1,069,641	-
Transfers out	(758,684)	(1,033,057)	(1,033,057)	-
Total other financing sources (uses)	310,957	36,584	36,584	-
Net change in fund balance	-	86,584	78,120	(8,464)
Fund balance, beginning	3,612,383	3,612,383	3,612,383	-
Fund balance, ending	\$3,612,383	3,698,967	3,690,503	(8,464)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 1,992,111	1,992,111	129,065	(1,863,046)
Sale of property	-	-	-	-
Investment income	-	-	3,734	3,734
Miscellaneous	-	-	-	-
Total revenues	<u>1,992,111</u>	<u>1,992,111</u>	<u>132,799</u>	<u>(1,859,312)</u>
Prior year cash appropriated	288,459			
Total budgeted revenues	<u>2,280,570</u>			
Expenditures				
Contractual services	-	-	-	-
Road construction	2,630,570	2,650,177	498,671	2,151,506
Total expenditures	<u>2,630,570</u>	<u>2,650,177</u>	<u>498,671</u>	<u>2,151,506</u>
Excess (deficiency) of revenues over (under) expenditures	(350,000)	(658,066)	(365,872)	292,194
Other Financing Sources (Uses)				
Transfers in	350,000	369,607	369,607	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>350,000</u>	<u>369,607</u>	<u>369,607</u>	<u>-</u>
Net change in fund balance	-	(288,459)	3,735	292,194
Fund balance, beginning	<u>277,803</u>	<u>277,803</u>	<u>277,803</u>	<u>-</u>
Fund balance, ending	<u>\$ 277,803</u>	<u>(10,656)</u>	<u>281,538</u>	<u>292,194</u>
Change in accounts payable			<u>(166,283)</u>	
GAAP fund balance			<u>\$ 115,255</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

AGENCY FUNDS

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
Fiscal Year Ended June 30, 2012**

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 933	122	145	910
LIABILITIES				
Due to clerk refunds	\$ 933	122	145	910
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	400,015	400,015	-
LIABILITIES				
Due to other taxing districts	\$ -	400,015	400,015	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,123,964	3,123,964	-
LIABILITIES				
Due to other taxing districts	\$ -	3,123,964	3,123,964	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	4,019,801	4,019,801	-
LIABILITIES				
Due to other taxing districts	\$ -	4,019,801	4,019,801	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	51,031,064	51,031,064	-
LIABILITIES				
Due to other taxing districts	\$ -	51,031,064	51,031,064	-

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING STATEMENT OF CHANGES IN ASSETS
 AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
 Fiscal Year Ended June 30, 2012**

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
SUSPENSE FUND				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 45,489	82,039,815	82,040,006	45,298
Property taxes receivable	2,523,780	71,590,668	71,952,975	2,161,473
Total assets	<u>\$ 2,569,269</u>	<u>153,630,483</u>	<u>153,992,981</u>	<u>2,206,771</u>
LIABILITIES				
Due to other taxing districts	2,569,269	59,328,854	59,691,352	2,206,771
Total Liabilities	<u>\$ 2,569,269</u>	<u>59,328,854</u>	<u>59,691,352</u>	<u>2,206,771</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 46,422	82,039,937	82,040,151	46,208
Property taxes receivable	2,523,780	71,590,668	71,952,975	2,161,473
Total Assets	<u>\$ 2,570,202</u>	<u>153,630,605</u>	<u>153,993,126</u>	<u>2,207,681</u>
LIABILITIES				
Due to clerk refunds	\$ 933	122	145	910
Due to other taxing districts	2,569,269	59,328,854	59,691,352	2,206,771
Total liabilities	<u>\$ 2,570,202</u>	<u>59,328,976</u>	<u>59,691,497</u>	<u>2,207,681</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

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, 2012**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 6,982,083	328,509	7,310,592
Receivables			
Intergovernmental	6,122	-	6,122
Other	125	-	125
Prepaid expenditures	62,534	-	62,534
Total assets	7,050,864	328,509	7,379,373
LIABILITIES			
Accounts payable	30,219	-	30,219
Accrued payroll	57,875	-	57,875
Total liabilities	88,094	-	88,094
FUND BALANCES (DEFICIT)			
Nonspendable	62,534	-	62,534
Restricted	6,900,236	328,509	7,228,745
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	6,962,770	328,509	7,291,279
Total liabilities and fund balances	\$ 7,050,864	328,509	7,379,373

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET ASSETS
June 30, 2012

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net assets are different because:	Communications Authority
Total Fund Balance Communications Authority	<u>\$ 7,291,279</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,292,689
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>(190,586)</u>
Net assets Communications Authority	<u><u>\$ 8,393,382</u></u>

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 COMMUNICATIONS AUTHORITY
 Fiscal Year Ended June 30, 2012**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental	\$ 4,263,403	12,699	4,276,102
Investment income	76,282	3,592	79,874
Sale of assets	46	-	46
Miscellaneous	9,164	-	9,164
Total revenues	4,348,895	16,291	4,365,186
Expenditures			
Current			
Public Safety	4,159,584	-	4,159,584
Capital outlay	-	-	-
Total expenditures	4,159,584	-	4,159,584
Excess of revenues over expenditures before other financings sources (uses)	189,311	16,291	205,602
Net changes in fund balances	189,311	16,291	205,602
Fund balances beginning of year	6,773,459	312,218	7,085,677
Fund balances end of year	\$ 6,962,770	328,509	7,291,279

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, 2012

	<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	\$ 205,602
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.	(206,195)
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.	(21,920)
Change in net assets Communications Authority	<u>\$ (22,513)</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 3,841,382	4,283,204	4,268,323	(14,881)
Interest income	65,000	65,000	76,282	11,282
Sale of Assets	-	-	46	46
Miscellaneous	5,000	5,000	9,276	4,276
Total revenues	<u>3,911,382</u>	<u>4,353,204</u>	<u>4,353,927</u>	<u>723</u>
Prior year cash appropriated	790,844			
Total budgeted revenues	<u>4,702,226</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,179,746	3,179,746	2,901,697	278,049
Operating expenses	1,522,480	1,522,480	1,294,158	228,322
Total expenditures	<u>4,702,226</u>	<u>4,702,226</u>	<u>4,195,855</u>	<u>506,371</u>
Excess (deficiency) of revenues over (under) expenditures	-	(349,022)	158,072	507,094
Net change in fund balance	-	(349,022)	158,072	507,094
Fund balance, beginning	6,773,459	6,773,459	6,773,459	-
Fund balance, ending	<u>\$ 6,773,459</u>	<u>6,424,437</u>	6,931,531	<u>507,094</u>
Change in accounts receivable			(5,032)	
Change in prepaid expenses			11,779	
Change in accounts payable			41,952	
Change in accrued liabilities			(17,460)	
GAAP fund balance (deficit)			<u>\$ 6,962,770</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 12,700	12,700	12,699	(1)
Investment income	3,000	3,000	3,592	592
Miscellaneous	-	-	-	-
Total revenues	<u>15,700</u>	<u>15,700</u>	<u>16,291</u>	<u>591</u>
Prior year cash appropriated	<u>(3,002)</u>			
Total budgeted revenues	<u>12,698</u>			
Expenditures				
Capital outlay	12,698	12,698	-	12,698
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3,002</u>	<u>16,291</u>	<u>13,289</u>
Net change in fund balance	-	3,002	16,291	13,289
Fund balance, beginning	<u>312,218</u>	<u>312,218</u>	<u>312,218</u>	<u>-</u>
Fund balance, ending	<u>\$ 312,218</u>	<u>315,220</u>	<u>328,509</u>	<u>13,289</u>

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2012**

	San Juan Water Commission
ASSETS	
Pooled cash and investments	\$ 214,812
Receivables	
Intergovernmental	-
Interest	-
Other	109
Prepaid expenditures	553
Total assets	<u>\$ 215,474</u>
LIABILITIES	
Accounts payable	30,234
Accrued payroll	8,188
Total liabilities	<u>38,422</u>
FUND BALANCES	
Nonspendable	553
Restricted	176,499
Committed	-
Assigned	-
Unassigned	-
Total fund balances	<u>177,052</u>
 Total liabilities and fund balances	 <u>\$ 215,474</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET ASSETS
June 30, 2012

	<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>\$ 177,052</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,665
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>(84,230)</u>
Net assets San Juan Water Commission	<u><u>\$ 113,487</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, 2012**

	San Juan Water Commission
<u>Revenues</u>	
Intergovernmental	\$ 1,107,605
Investment income	1,588
Fees	5,356
Miscellaneous	800
	<hr/>
Total revenues	1,115,349
	<hr/>
<u>Expenditures</u>	
Current	
Environmental	1,097,394
Capital outlay	17,435
	<hr/>
Total expenditures	1,114,829
	<hr/>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	520
	<hr/>
Net changes in fund balances	520
	<hr/>
Fund balances beginning of year	176,532
	<hr/>
Fund balances end of year	\$ 177,052
	<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, 2012

	<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	\$ 520
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.	(743)
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.	(9,718)
Change in net assets San Juan Water Commission	<u>\$ (9,941)</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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 2,051,541	2,051,541	1,107,605	(943,936)
Interest earnings	2,000	2,000	1,588	(412)
Fees	6,388	6,388	5,247	(1,141)
Miscellaneous	-	-	1,406	1,406
Total revenues	<u>2,059,929</u>	<u>2,059,929</u>	<u>1,115,846</u>	<u>(944,083)</u>
Prior year cash appropriated	<u>(59,189)</u>			
Total budgeted revenues	2,000,740			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	442,881	442,881	435,145	7,736
Operating expenses	1,007,859	1,007,859	648,622	359,237
Capital outlay	550,000	550,000	17,435	532,565
Total expenditures	<u>2,000,740</u>	<u>2,000,740</u>	<u>1,101,202</u>	<u>899,538</u>
Excess (deficiency) of revenues over (under) expenditures	-	59,189	14,644	(44,545)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	59,189	14,644	(44,545)
Fund balance, beginning	<u>176,532</u>	<u>176,532</u>	<u>176,532</u>	-
Fund balance, ending	<u>\$ 176,532</u>	<u>235,721</u>	<u>191,176</u>	<u>(44,545)</u>
Change in investments				
Change in accounts receivable			(497)	
Change in prepaid expenses			20	
Change in accounts payable			(11,307)	
Change in accrued liabilities			<u>(2,340)</u>	
GAAP fund balance			<u>\$ 177,052</u>	



"Get Pinked" Breast Cancer Awareness Campaign 2011

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2012**

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 TEN FISCAL YEARS
(accrual basis of accounting)

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

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

SCHEDULE 1

Fiscal Year				
2008	2009	2010	2011	2012
\$ 99,404,659	\$ 126,888,528	\$ 151,354,543	\$ 161,240,728	\$ 171,338,386
85,767,872	76,534,768	64,651,646	49,534,640	43,784,988
21,140,718	23,420,938	22,729,468	29,318,842	28,938,256
<u>\$ 206,313,249</u>	<u>\$ 226,844,234</u>	<u>\$ 238,735,657</u>	<u>\$ 240,094,210</u>	<u>\$ 244,061,630</u>
\$ 1,365,768	\$ 2,219,071	\$ 1,696,202	\$ 1,498,884	\$ 1,292,689
-	-	-	6,866,256	7,038,159
6,034,938	7,245,166	6,985,364	50,755	62,534
<u>\$ 7,400,706</u>	<u>\$ 9,464,237</u>	<u>\$ 8,681,566</u>	<u>\$ 8,415,895</u>	<u>\$ 8,393,382</u>
\$ 27,817	\$ 30,408	\$ 29,126	\$ 21,408	\$ 20,665
-	-	-	101,487	92,269
889,748	200,326	(24,987)	533	553
<u>\$ 917,565</u>	<u>\$ 230,734</u>	<u>\$ 4,139</u>	<u>\$ 123,428</u>	<u>\$ 113,487</u>

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

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

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

SCHEDULE 2

Fiscal Year				
2008	2009	2010	2011	2012
\$ 16,045,023	\$ 18,336,265	\$ 20,727,485	\$ 16,098,952	\$ 14,647,172
44,186,566	45,027,490	44,929,414	48,168,541	49,229,236
7,747,021	7,816,257	7,655,029	8,153,552	8,182,539
17,997,903	21,108,345	18,442,636	21,941,072	25,702,891
4,552,527	5,555,398	5,170,712	5,929,125	5,661,587
3,710,884	3,876,585	7,015,661	6,038,756	4,401,860
3,226,345	3,464,626	3,183,962	2,916,646	2,512,177
<u>\$ 97,466,269</u>	<u>\$ 105,184,966</u>	<u>\$ 107,124,899</u>	<u>\$ 109,246,644</u>	<u>\$ 110,337,462</u>

\$ 1,240,351	\$ 1,668,349	\$ 1,322,714	\$ 859,637	\$ 969,361
1,254,033	1,399,139	1,269,599	1,226,359	1,111,097
5,859,701	6,660,677	8,405,169	8,281,350	8,758,928
3,521,082	3,689,775	3,803,744	4,145,942	3,658,019
285,207	282,574	251,377	246,033	686,164
16,277,232	16,024,794	15,847,170	16,703,739	19,487,601
8,635,839	10,634,591	15,958,904	6,128,672	2,270,397
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>
<u>\$(60,392,824)</u>	<u>\$(64,825,067)</u>	<u>\$(60,266,222)</u>	<u>\$(71,654,912)</u>	<u>\$(73,395,895)</u>

\$ 19,175,278	\$ 20,207,811	\$ 21,800,443	\$ 22,437,794	\$ 23,254,261
42,060,583	40,928,066	33,217,840	34,451,419	37,453,608
1,800,586	1,685,025	1,707,702	1,756,470	1,877,938
876,336	1,210,037	1,364,763	1,654,368	1,691,234
17,313,715	15,645,026	10,480,170	8,937,100	9,480,043
23,269	18,880	24,861	1,583	15
1,219,606	2,748,488	2,054,090	2,070,333	2,114,692
-	-	-	-	-
3,560,458	2,147,124	932,788	797,644	656,643
-	-	-	-	114,410
662,477	765,595	574,988	906,754	720,471
<u>\$ 86,692,308</u>	<u>\$ 85,356,052</u>	<u>\$ 72,157,645</u>	<u>\$ 73,013,465</u>	<u>\$ 77,363,315</u>
<u>\$ 26,299,484</u>	<u>\$ 20,530,985</u>	<u>\$ 11,891,423</u>	<u>\$ 1,358,553</u>	<u>\$ 3,967,420</u>

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

	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 changed from blended component units to discretely presented component units.

SCHEDULE 2-A

Fiscal Year		
<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 4,796,416	\$ 4,290,191	\$ 4,387,653
<u>4,796,416</u>	<u>4,290,191</u>	<u>4,387,653</u>
3,882,073	3,920,047	4,268,991
25,138	-	7,111
<u>3,907,211</u>	<u>3,920,047</u>	<u>4,276,102</u>
<u>\$ (889,205)</u>	<u>\$ (370,144)</u>	<u>\$ (111,551)</u>
100,509	97,057	79,874
6,025	7,416	9,164
<u>106,534</u>	<u>104,473</u>	<u>89,038</u>
<u>\$ (782,671)</u>	<u>\$ (265,671)</u>	<u>\$ (22,513)</u>

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

	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:				
Charges for services:				
Environmental	-	-	-	-
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 changed from blended component units to discretely presented component units.

SCHEDULE 2-B

Fiscal Year		
<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 4,043,536	\$ 3,164,600	\$ 1,125,290
<u>4,043,536</u>	<u>3,164,600</u>	<u>1,125,290</u>
-	-	5,356
3,809,953	2,627,340	1,107,605
-	-	-
<u>3,809,953</u>	<u>2,627,340</u>	<u>1,112,961</u>
<u>\$ (233,583)</u>	<u>\$ (537,260)</u>	<u>\$ (12,329)</u>
1,696	3,039	1,588
5,292	653,510	800
<u>6,988</u>	<u>656,549</u>	<u>2,388</u>
<u>\$ (226,595)</u>	<u>\$ 119,289</u>	<u>\$ (9,941)</u>

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

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

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

SCHEDULE 3

Program Revenues				
<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 1,314,085	\$ 1,668,349	\$ 1,322,714	\$ 859,637	\$ 969,361
10,333,881	13,069,805	12,632,110	10,409,035	10,508,659
2,616,491	4,576,750	7,895,864	2,167,291	552,776
13,550,572	15,140,351	16,947,049	18,367,222	19,966,819
8,629,863	5,273,103	7,525,632	5,168,256	3,879,538
628,553	631,541	535,308	620,291	1,064,414
<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>
\$ 4,713,869	\$ 4,841,793	\$ 3,907,211	\$ 3,920,047	\$ 4,276,102
<u>\$ 4,713,869</u>	<u>\$ 4,841,793</u>	<u>\$ 3,907,211</u>	<u>\$ 3,920,047</u>	<u>\$ 4,276,102</u>
850,000	950,000	3,809,953	2,627,340	1,112,961
<u>\$ 850,000</u>	<u>\$ 950,000</u>	<u>\$ 3,809,953</u>	<u>\$ 2,627,340</u>	<u>\$ 1,112,961</u>



San Juan County 9/11 "We Will Never Forget" Memorial 2011

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

SCHEDULE 4

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	\$ 15,061,060	\$ 13,539,329	\$ 1,733,159	\$ 516,681	\$ 7,448,847	\$ 16,831	\$ 38,315,907
2004	14,903,991	21,197,331	1,544,465	567,886	9,352,580	16,851	47,583,104
2005	16,712,145	26,636,072	1,637,564	576,867	13,239,591	14,824	58,817,063
2006	18,244,189	34,956,500	1,581,442	578,898	18,155,251	16,239	73,532,519
2007	16,794,458	37,741,077	1,625,501	579,408	16,085,560	20,483	72,846,487
2008	19,175,278	42,060,583	1,800,586	876,336	17,313,715	23,269	81,249,767
2009	20,207,811	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,694,845
2010	21,800,443	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,595,779
2011	22,437,794	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,238,734
2012	23,254,261	37,453,608	1,877,938	1,691,234	9,480,043	15	73,757,099
Percent Change 2003-2012	54.40%	176.63%	8.35%	227.33%	27.27%	-99.91%	92.50%

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	2003	2004	2005	2006	2007
<u>Primary Government:</u>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 10,135,195	\$ 9,203,774	\$ 10,195,569	\$ 8,698,569	\$ 10,120,468
Unreserved	8,897,641	9,224,695	11,123,651	13,705,337	13,807,310
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 19,032,836</u>	<u>\$ 18,428,469</u>	<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 5,345,004	\$ 43,433,843	\$ 28,729,221	\$ 7,705,784	\$ 8,315,356
Unreserved, reported in:					
Special revenue funds	16,491,312	19,201,619	21,808,102	26,181,989	33,665,104
Capital projects funds	2,357,717	11,834,837	2,552,215	13,782,414	15,317,293
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 24,194,033</u>	<u>\$ 74,470,299</u>	<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>
Total governmental funds fund balance	\$ 43,226,869	\$ 92,898,768	\$ 74,408,758	\$ 70,074,093	\$ 81,225,531
<u>Discretely Presented Component Units:</u>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ -	\$ -	\$ -	\$ 87,751	\$ 54,403
Unreserved	-	-	-	2,897,530	4,803,785
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ -	\$ -	\$ -	\$ 42,338	\$ 136,960
Unreserved	-	-	-	3,167,724	1,908,424
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>

Note: In fiscal year 2006, the County changed the presentation of component units. Communications Authority and San Juan Water Commission changed from blended component units to discretely presented component units. San Juan County implemented GASB 54 in FY2011, changing the presentation of fund balance on fund financial statements. San Juan County decided not to restate prior years, GASB 54 will be used on an ongoing basis.

SCHEDULE 5

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 11,161,175	\$ 12,474,637	\$ 11,664,726	\$ -	\$ -
11,992,525	13,116,151	13,225,805	-	-
\$ -	\$ -	\$ -	\$ 996,734	\$ 1,027,272
-	-	-	2,108,915	3,137,235
-	-	-	-	-
-	-	-	11,225,622	9,826,683
-	-	-	9,864,003	10,031,624
<u>\$ 23,153,700</u>	<u>\$ 25,590,788</u>	<u>\$ 24,890,531</u>	<u>\$ 24,195,274</u>	<u>\$ 24,022,814</u>
\$ 17,320,982	\$ 14,787,727	\$ 20,992,547	\$ -	\$ -
32,976,677	31,893,753	23,050,446	-	-
35,717,675	30,072,803	20,797,811	-	-
\$ -	\$ -	\$ -	\$ 84,791	\$ 74,549
-	-	-	47,593,821	40,734,798
-	-	-	4,976,387	6,024,877
-	-	-	5,015,230	4,648,477
-	-	-	(453,583)	-
<u>\$ 86,015,334</u>	<u>\$ 76,754,283</u>	<u>\$ 64,840,804</u>	<u>\$ 57,216,646</u>	<u>\$ 51,482,701</u>
\$ 109,169,034	\$ 102,345,071	\$ 89,731,335	\$ 81,411,920	\$ 75,505,515
\$ 124,384	\$ 238,307	\$ 243,886	\$ -	\$ -
6,095,183	7,141,723	6,882,647	-	-
\$ -	\$ -	\$ -	\$ 50,755	\$ 62,534
-	-	-	7,034,922	7,228,745
<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>	<u>\$ 7,126,533</u>	<u>\$ 7,085,677</u>	<u>\$ 7,291,279</u>
\$ 38,661	\$ 84,628	\$ 130,763	\$ -	\$ -
883,848	163,367	(88,334)	-	-
\$ -	\$ -	\$ -	\$ 533	\$ 553
-	-	-	175,999	176,499
<u>\$ 922,509</u>	<u>\$ 247,995</u>	<u>\$ 42,429</u>	<u>\$ 176,532</u>	<u>\$ 177,052</u>

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

Fiscal Year	2003	2004	2005	2006	2007
Revenues					
Taxes (see Schedule 7)	\$ 37,842,246	\$ 47,806,925	\$ 58,693,934	\$ 72,232,473	\$ 74,059,102
Licenses and permits and fees	7,355,844	7,862,723	9,257,997	9,877,677	10,224,763
Intergovernmental	9,486,870	11,527,526	9,883,361	15,012,473	15,341,755
Interest on investments	958,600	887,738	2,078,343	2,468,396	3,609,971
Rodeo	747,890	662,019	22,282	93,851	-
Sale of assets	103,528	613,600	455,348	330,926	870,317
Miscellaneous	240,494	381,311	589,016	234,175	599,916
Total revenues	56,735,472	69,741,842	80,980,281	100,249,971	104,705,824
Expenditures					
General government	8,604,855	9,181,745	9,689,590	10,999,724	12,789,342
Public safety	19,527,622	22,599,540	26,272,623	31,693,632	35,977,150
Health and welfare	8,533,710	11,015,207	11,654,349	12,311,443	13,557,476
Culture and recreation	3,413,997	3,464,310	2,659,394	2,808,239	3,183,233
Public works	8,190,200	4,024,719	5,189,435	5,304,040	5,477,566
Environmental	3,917,853	3,756,886	2,516,476	2,961,851	3,323,786
Capital outlay (1)	12,440,813	20,781,077	34,113,845	23,429,529	11,016,367
Debt service					
Principal	1,440,000	2,130,000	3,870,000	4,980,000	5,000,000
Interest	2,939,477	1,734,708	3,504,579	3,258,207	3,229,466
Issuance costs	-	941,861	-	552,419	-
Refunding	-	-	-	-	-
Total expenditures	69,008,527	79,630,053	99,470,291	98,299,084	93,554,386
Excess of revenues over (under) expenditures	(12,273,055)	(9,888,211)	(18,490,010)	1,950,887	11,151,438
Other Financing Sources (Uses)					
Bonds/debt issued	-	59,560,110	-	32,395,000	-
Bond premium (discount)	-	-	-	1,408,813	-
Payment to refunding bond escrow agent	-	-	-	(34,930,799)	-
Bond defeasance	(23,206,437)	-	-	-	-
Transfers in	24,418,897	17,617,201	19,183,438	28,234,539	27,130,657
Transfers out	(24,418,897)	(17,617,201)	(19,183,438)	(28,234,539)	(27,130,657)
Total other financing sources (uses)	(23,206,437)	59,560,110	-	(1,126,986)	-
Net changes in fund balances	\$ (35,479,492)	\$ 49,671,899	\$ (18,490,010)	\$ 823,901	\$ 11,151,438
Debt service as a percentage of noncapital expenditures (2)	7.7%	8.2%	11.3%	12.2%	10.1%

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

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

(2) The debt service as a percentage of noncapital expenditures formula for fiscal years 2006-2011 was updated to reflect only the capitalized capital outlay reported in the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities. Capitalized capital outlay information prior to FY2006 was not available.

SCHEDULE 6

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 81,142,801	\$ 79,660,051	\$ 68,232,804	\$ 69,349,604	\$ 73,832,913
12,160,374	13,700,514	15,052,603	14,759,321	15,183,569
21,882,447	26,060,007	25,501,081	24,735,821	23,804,477
3,560,458	2,147,124	932,788	797,644	656,643
-	-	-	-	-
91,841	35,568	45,214	154,725	131,755
662,477	2,443,372	807,292	923,611	720,471
<u>119,500,398</u>	<u>124,046,636</u>	<u>110,571,782</u>	<u>110,720,726</u>	<u>114,329,828</u>
13,669,104	17,184,917	19,112,987	15,265,627	13,508,973
40,660,054	43,606,393	42,490,583	44,138,248	45,117,695
16,357,642	19,417,182	18,337,941	19,644,475	23,072,994
3,779,726	4,782,298	4,754,188	4,768,514	4,674,020
6,361,745	6,215,067	5,757,324	6,180,379	5,865,413
3,710,884	3,876,585	7,015,661	6,038,756	4,401,860
15,489,151	25,544,706	14,851,637	12,445,556	10,602,802
5,205,000	6,755,000	7,655,000	7,625,000	8,640,000
3,193,787	3,488,451	3,210,197	2,933,586	2,523,344
420,010	-	-	-	158,958
-	-	-	-	5,865,402
<u>108,847,103</u>	<u>130,870,599</u>	<u>123,185,518</u>	<u>119,040,141</u>	<u>124,431,461</u>
10,653,295	(6,823,963)	(12,613,736)	(8,319,415)	(10,101,633)
17,450,000	-	-	-	8,925,000
(11,009)	-	-	-	-
(148,783)	-	-	-	(4,729,772)
-	-	-	-	-
45,461,234	29,767,041	24,808,384	27,919,586	25,044,836
<u>(45,461,234)</u>	<u>(29,767,041)</u>	<u>(24,808,384)</u>	<u>(27,919,586)</u>	<u>(25,044,836)</u>
<u>17,290,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,195,228</u>
<u>\$ 27,943,503</u>	<u>\$ (6,823,963)</u>	<u>\$ (12,613,736)</u>	<u>\$ (8,319,415)</u>	<u>\$ (5,906,405)</u>
10.0%	10.2%	11.3%	10.0%	15.1%

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

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
Sale of assets	-	-	-	-
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
Fees	-	-	-	-
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 changed from blended component units to discretely presented component units.

SCHEDULE 6-A

<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 3,907,211	\$ 3,920,047	\$ 4,276,102
100,509	97,057	79,874
-	-	46
6,025	7,416	9,164
<u>4,013,745</u>	<u>4,024,520</u>	<u>4,365,186</u>
4,267,242	4,065,376	4,159,584
-	-	-
<u>4,267,242</u>	<u>4,065,376</u>	<u>4,159,584</u>
(253,497)	(40,856)	205,602
-	-	-
-	-	-
-	-	-
<u>\$ (253,497)</u>	<u>\$ (40,856)</u>	<u>\$ 205,602</u>
\$ 3,809,953	\$ 2,627,340	\$ 1,107,605
1,696	3,039	1,588
-	-	5,356
5,292	653,510	800
<u>3,816,941</u>	<u>3,283,889</u>	<u>1,115,349</u>
1,040,989	1,160,511	1,097,394
2,981,518	1,989,275	17,435
<u>4,022,507</u>	<u>3,149,786</u>	<u>1,114,829</u>
(205,566)	134,103	520
-	-	-
-	-	-
-	-	-
<u>\$ (205,566)</u>	<u>\$ 134,103</u>	<u>\$ 520</u>

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

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
2003	14,587,399	13,539,329	1,733,159	516,681	7,448,847	16,831	37,842,246
2004	15,127,812	21,197,331	1,544,465	567,886	9,352,580	16,851	47,806,925
2005	16,589,016	26,636,072	1,637,564	576,867	13,239,591	14,824	58,693,934
2006	16,944,143	34,956,500	1,581,442	578,898	18,155,251	16,239	72,232,473
2007	18,007,073	37,741,077	1,625,501	579,408	16,085,561	20,482	74,059,102
2008	19,068,312	42,060,583	1,800,586	876,336	17,313,715	23,269	81,142,801
2009	20,173,017	40,928,066	1,685,025	1,210,037	15,645,026	18,880	79,660,051
2010	21,437,468	33,217,840	1,707,702	1,364,763	10,480,170	24,861	68,232,804
2011	22,548,664	34,451,419	1,756,470	1,654,368	8,937,100	1,583	69,349,604
2012	23,330,074	37,453,608	1,877,940	1,691,234	9,480,043	14	73,832,913
Percent Change 2003-2012	59.93%	176.63%	8.35%	227.33%	27.27%	-99.92%	95.11%

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



San Juan County 9/11 "We Will Never Forget" Memorial 2011

**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	2003	2004	2005	2006	2007
Agriculture	\$ 2,862,056	\$ 3,125,414	\$ 3,166,913	\$ 5,119,445	\$ 6,208,195
Mining	689,314,777	607,918,843	687,343,880	847,054,986	775,282,826
Construction	227,255,781	285,686,825	350,081,488	364,342,845	426,275,670
Manufacturing	45,423,952	81,912,653	123,344,214	152,739,833	157,302,699
Trans, Comm., Util.	121,723,692	131,706,384	145,247,327	172,338,365	194,126,155
Wholesale Trade	117,913,376	134,578,752	180,056,813	253,483,931	280,104,550
Retail Trade	877,125,135	841,068,001	797,136,275	811,891,723	907,912,575
Finance, Insurance & Real Estate	27,011,911	27,188,498	32,360,736	40,447,837	48,976,849
Services	567,860,766	691,203,628	841,834,330	885,557,210	941,654,296
Government	81,017,819	73,905,230	67,971,165	73,833,091	78,985,195
Total (1)	\$ 2,757,509,265	\$ 2,878,294,228	\$ 3,228,543,141	\$ 3,606,809,266	\$ 3,816,829,010
County Direct Tax Rate as of 6/30	0.7500%	1.0625%	1.0625%	1.1875%	1.1875%

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

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

SCHEDULE 8

2008	2009	2010	2011	2012
\$ 2,756,121	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997
873,856,660	897,561,303	670,583,833	709,915,568	770,831,506
606,207,521	589,085,051	386,053,620	376,375,762	368,031,790
198,949,959	180,416,312	135,410,017	171,293,110	215,406,287
210,184,086	236,021,995	234,468,806	265,361,655	243,291,675
323,493,404	301,134,218	208,918,048	226,922,324	232,759,934
943,383,335	880,964,124	783,921,637	791,239,888	788,255,616
79,434,817	84,247,959	67,834,906	60,342,931	55,908,709
963,804,186	928,420,521	757,967,647	847,977,104	897,450,509
65,502,825	16,877,681	21,160,334	21,763,003	45,935,607
\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092	\$ 3,473,947,054	\$ 3,620,755,630
1.1875%	1.1875%	1.1875%	1.1875%	1.1875%

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

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
2003	5.0000%	0.3750%	0.3750%	5.7500%
2004	5.0000%	0.6875%	0.3750%	6.0625%
2005	5.0000%	0.6875%	0.3750%	6.0625%
2006	5.0000%	0.8125%	0.3750%	6.1875%
2007	5.0000%	0.8125%	0.3750%	6.1875%
2008	5.0000%	0.8125%	0.3750%	6.1875%
2009	5.0000%	0.8125%	0.3750%	6.1875%
2010	5.0000%	0.8125%	0.3750%	6.1875%
2011	5.1250%	0.8125%	0.3750%	6.3125%
2012	5.1250%	0.8125%	0.3750%	6.3125%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
2003	3.2750%	1.2250%	1.4375%	0.3750%	6.3125%
2004	3.2750%	1.2250%	1.4375%	0.6875%	6.6250%
2005	3.7750%	1.2250%	1.8125%	0.6875%	7.5000%
2006	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2007	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2008	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2009	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2010	3.7750%	1.2250%	1.8125%	0.8125%	7.6250%
2011	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%
2012	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%

VALLEY WATER & SANITATION (V/W SAN)

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
2003	-	-	-	-	-
2004	-	-	-	-	-
2005	-	-	-	-	-
2006	-	-	-	-	-
2007	-	-	-	-	-
2008*	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2009	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2010	3.7750%	1.2250%	0.0000%	1.4375%	6.4375%
2011	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%
2012	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%

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

Source: State of New Mexico Taxation and Revenue

SCHEDULE 9

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share of State GRT	COF Direct Rate	San Juan County	Total COF GRT
2003	3.2750%	1.2250%	1.1875%	0.3750%	6.0625%
2004	3.2750%	1.2250%	1.1875%	0.6875%	6.3750%
2005	3.7750%	1.2250%	1.1875%	0.6875%	6.8750%
2006	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2007	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2008	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2009	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2010	3.7750%	1.2250%	1.1875%	0.8125%	7.0000%
2011	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%
2012	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share of State GRT	COB Direct Rate	San Juan County	Total COB GRT
2003	3.2750%	1.2250%	1.5000%	0.3750%	6.3750%
2004	3.2750%	1.2250%	1.5000%	0.6875%	6.6875%
2005	3.7750%	1.2250%	1.5000%	0.6875%	7.1875%
2006	3.7750%	1.2250%	1.5000%	0.8125%	7.3125%
2007	3.7750%	1.2250%	1.3750%	0.8125%	7.1875%
2008	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2009	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2010	3.7750%	1.2250%	1.7500%	0.8125%	7.5625%
2011	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%
2012	3.9000%	1.2250%	1.7500%	0.8125%	7.6875%

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

Fiscal Year Ending 6/30	Number of Filers	Fiscal Year 2012		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	238	0.35%	\$ 2,883,997	0.08%
Mining	1,708	2.51%	770,831,506	21.29%
Construction	7,111	10.45%	368,031,790	10.16%
Manufacturing	3,082	4.53%	215,406,287	5.95%
Trans, Comm., Util.	4,741	6.97%	243,291,675	6.72%
Wholesale Trade	4,537	6.67%	232,759,934	6.43%
Retail Trade	14,595	21.46%	788,255,616	21.77%
Finance, Insurance & Real Estate	3,036	4.46%	55,908,709	1.54%
Services	28,935	42.54%	897,450,509	24.79%
Government	38	0.06%	45,935,607	1.27%
Total (1)	68,021	100.00%	\$ 3,620,755,630	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.

(2) Number of Filers for FY 2003 obtained from State of New Mexico, Taxation and Revenue Department (derived from Report 500; Report 080 unavailable).

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

SCHEDULE 10

Fiscal Year 2003			
Number of Filers (2)	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
80	0.18%	\$ 2,862,056	0.10%
1,533	3.37%	689,314,777	25.00%
4,783	10.50%	227,255,781	8.24%
1,436	3.15%	45,423,952	1.65%
1,461	3.21%	121,723,692	4.41%
2,543	5.58%	117,913,376	4.28%
10,720	23.53%	877,125,135	31.81%
1,285	2.82%	27,011,911	0.98%
21,693	47.63%	567,860,766	20.59%
14	0.03%	81,017,819	2.94%
45,548	100.00%	<u>\$ 2,757,509,265</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
2003	626,663,816	1,225,859,034	104,742,790	211,124	1,407,442
2004	686,286,520	1,243,526,270	108,899,884	664,679	1,502,179
2005	722,883,606	1,234,140,793	113,283,832	701,598	1,602,747
2006	785,761,118	1,250,166,344	120,036,823	757,221	1,728,659
2007	848,724,077	1,300,382,938	143,442,764	742,104	1,905,041
2008	973,335,926	1,376,835,624	153,488,653	783,565	1,747,138
2009	1,044,353,058	1,417,830,140	171,272,299	879,412	1,296,294
2010	1,125,171,877	1,525,345,849	148,215,906	914,022	1,277,581
2011	1,253,385,595	1,792,552,839	123,120,649	**	1,434,122
2012	1,299,127,218	1,838,867,739	104,958,212	**	1,461,342
				Taxable Assessed	
				Value as a	
				Percentage of	
				Actual Value	
		Total	Estimated Actual		
		Nonresidential	Value		
		Direct Tax Rate			
2003	6.285	8.000	9,318,276,270	33.3%	
2004	6.050	8.000	8,051,166,946	33.3%	
2005	6.661	8.500	9,769,929,994	33.3%	
2006	6.627	8.500	10,970,350,664	33.3%	
2007	6.737	8.500	12,948,988,559	33.3%	
2008	6.451	8.500	12,765,074,536	33.3%	
2009	6.567	8.500	13,199,878,844	33.3%	
2010	6.312	8.500	14,431,146,216	33.3%	
2011	6.425	8.500	11,257,530,483	33.3%	
2012	6.267	8.500	11,980,826,874	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 2011.

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

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

SCHEDULE 11

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
1,029,947,087	198,891,827	84,681,707	3,050,675	3,106,092,088
611,337,842	122,162,009	90,520,283	(2,820,507)	2,681,038,593
1,063,758,697	215,736,051	94,984,591	(3,736,045)	3,253,386,688
1,334,746,588	266,636,827	101,309,842	(5,396,967)	3,653,126,771
1,769,944,634	353,554,112	105,526,163	(1,156,317)	4,312,013,190
1,562,765,003	307,517,233	117,342,078	(4,148,769)	4,254,982,295
1,572,060,757	311,506,924	118,491,641	(791,628)	4,399,915,615
1,756,139,463	352,424,291	142,548,947	38,631,648	4,805,571,690
800,662,132	157,091,104	301,183,891	(78,304,899)	3,748,757,651
927,738,572	188,409,438	334,701,265	(36,245,907)	3,989,615,349

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

<u>Fiscal Year</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Direct Rate</u>				
San Juan County				
Operating Millage	6.285	6.050	6.661	6.627
Debt Service Millage	0.000	0.000	0.000	0.000
Total County Millage	<u>6.285</u>	<u>6.050</u>	<u>6.661</u>	<u>6.627</u>
<u>Overlapping Rates</u>				
City of Bloomfield				
Operating Millage	5.075	4.897	5.034	5.099
Debt Service Millage	1.010	1.001	1.571	0.956
Total City Millage	<u>6.085</u>	<u>5.898</u>	<u>6.605</u>	<u>6.055</u>
City of Aztec				
Operating Millage	5.167	4.963	5.075	5.031
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	<u>5.167</u>	<u>4.963</u>	<u>5.075</u>	<u>5.031</u>
City of Farmington				
Operating Millage	1.584	1.510	1.526	1.496
Debt Service Millage	0.000	0.000	0.000	0.000
Total City Millage	<u>1.584</u>	<u>1.510</u>	<u>1.526</u>	<u>1.496</u>
Aztec Schools				
Operating Millage	2.137	2.272	2.280	2.281
Debt Service Millage	1.946	4.994	3.082	2.375
Total School Millage	<u>4.083</u>	<u>7.266</u>	<u>5.362</u>	<u>4.656</u>
Bloomfield Schools				
Operating Millage	2.311	2.303	2.312	2.316
Debt Service Millage	4.495	6.577	4.350	4.349
Total School Millage	<u>6.806</u>	<u>8.880</u>	<u>6.662</u>	<u>6.665</u>
Farmington Schools				
Operating Millage	2.355	2.256	2.287	2.261
Debt Service Millage	7.991	7.501	7.507	7.490
Total School Millage	<u>10.346</u>	<u>9.757</u>	<u>9.794</u>	<u>9.751</u>
Consolidated Schools				
Operating Millage	2.326	2.329	2.336	2.338
Debt Service Millage	7.634	7.638	6.729	6.748
Total School Millage	<u>9.960</u>	<u>9.967</u>	<u>9.065</u>	<u>9.086</u>
San Juan College				
Operating Millage	3.410	3.282	3.342	3.316
Debt Service Millage	0.600	0.600	0.600	0.600
Total School Millage	<u>4.010</u>	<u>3.882</u>	<u>3.942</u>	<u>3.916</u>
State of New Mexico				
Operating Millage	0.000	0.000	0.000	0.000
Debt Service Millage	1.123	1.520	1.028	1.234
Total School Millage	<u>1.123</u>	<u>1.520</u>	<u>1.028</u>	<u>1.234</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
6.737	6.451	6.567	6.312	6.425	6.267
0.000	0.000	0.000	0.000	0.000	0.000
<u>6.737</u>	<u>6.451</u>	<u>6.567</u>	<u>6.312</u>	<u>6.425</u>	<u>6.267</u>
5.223	5.049	5.198	4.938	5.017	4.881
1.912	2.492	2.175	2.137	2.180	2.254
<u>7.135</u>	<u>7.541</u>	<u>7.373</u>	<u>7.075</u>	<u>7.197</u>	<u>7.135</u>
5.088	4.802	4.860	4.570	4.663	4.555
0.000	0.000	0.000	0.000	0.000	0.000
<u>5.088</u>	<u>4.802</u>	<u>4.860</u>	<u>4.570</u>	<u>4.663</u>	<u>4.555</u>
1.511	1.434	1.457	1.438	1.457	1.419
0.000	0.000	0.000	0.000	0.000	0.000
<u>1.511</u>	<u>1.434</u>	<u>1.457</u>	<u>1.438</u>	<u>1.457</u>	<u>1.419</u>
2.287	2.276	2.280	2.133	2.185	2.131
2.366	2.967	2.997	5.497	4.640	4.567
<u>4.653</u>	<u>5.243</u>	<u>5.277</u>	<u>7.630</u>	<u>6.825</u>	<u>6.698</u>
2.325	2.314	2.322	2.149	2.192	2.135
4.355	5.310	5.357	5.794	5.386	6.246
<u>6.680</u>	<u>7.624</u>	<u>7.679</u>	<u>7.943</u>	<u>7.578</u>	<u>8.381</u>
3.349	2.263	3.953	4.706	4.608	4.644
6.451	7.427	5.772	4.938	5.065	4.976
<u>9.800</u>	<u>9.690</u>	<u>9.725</u>	<u>9.644</u>	<u>9.673</u>	<u>9.620</u>
2.347	2.337	2.346	2.244	2.304	2.245
6.571	6.838	6.837	6.773	6.840	6.837
<u>8.918</u>	<u>9.175</u>	<u>9.183</u>	<u>9.017</u>	<u>9.144</u>	<u>9.082</u>
3.371	3.228	3.283	3.156	3.212	3.133
0.600	0.600	0.600	0.600	0.600	0.600
<u>3.971</u>	<u>3.828</u>	<u>3.883</u>	<u>3.756</u>	<u>3.812</u>	<u>3.733</u>
0.000	0.000	0.000	0.000	0.000	0.000
1.291	1.221	1.250	1.150	1.530	1.362
<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>	<u>1.530</u>	<u>1.362</u>

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

<u>Fiscal Year</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	8.000	8.000	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	<u>8.000</u>	<u>8.000</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	7.000	6.954	7.000	6.734	6.781
Debt Service Millage	1.010	1.001	1.571	0.956	1.912
Total City Millage	<u>8.010</u>	<u>7.955</u>	<u>8.571</u>	<u>7.690</u>	<u>8.693</u>
City of Aztec					
Operating Millage	6.355	6.051	6.295	6.256	6.312
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	<u>6.355</u>	<u>6.051</u>	<u>6.295</u>	<u>6.256</u>	<u>6.312</u>
City of Farmington					
Operating Millage	1.905	1.806	1.850	1.877	1.925
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	<u>1.905</u>	<u>1.806</u>	<u>1.850</u>	<u>1.877</u>	<u>1.925</u>
Aztec Schools					
Operating Millage	2.389	2.500	2.500	2.500	2.474
Debt Service Millage	1.946	4.994	3.082	2.375	2.366
Total School Millage	<u>4.335</u>	<u>7.494</u>	<u>5.582</u>	<u>4.875</u>	<u>4.840</u>
Bloomfield Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	4.495	6.577	4.350	4.349	4.355
Total School Millage	<u>6.995</u>	<u>9.077</u>	<u>6.850</u>	<u>6.849</u>	<u>6.855</u>
Farmington Schools					
Operating Millage	2.478	2.386	2.436	2.471	3.483
Debt Service Millage	7.991	7.501	7.507	7.490	6.451
Total School Millage	<u>10.469</u>	<u>9.887</u>	<u>9.943</u>	<u>9.961</u>	<u>9.934</u>
Consolidated Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	7.634	7.638	6.729	6.748	6.571
Total School Millage	<u>10.134</u>	<u>10.138</u>	<u>9.229</u>	<u>9.248</u>	<u>9.071</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	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.123	1.520	1.028	1.234	1.291
Total School Millage	<u>1.123</u>	<u>1.520</u>	<u>1.028</u>	<u>1.234</u>	<u>1.291</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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
8.500	8.500	8.500	8.500	8.500
0.000	0.000	0.000	0.000	0.000
<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
5.649	5.529	5.496	5.993	6.527
2.492	2.175	2.137	2.180	2.254
<u>8.141</u>	<u>7.704</u>	<u>7.633</u>	<u>8.173</u>	<u>8.781</u>
6.009	6.324	5.873	5.817	5.941
0.000	0.000	0.000	0.000	0.000
<u>6.009</u>	<u>6.324</u>	<u>5.873</u>	<u>5.817</u>	<u>5.941</u>
1.824	1.879	1.908	1.950	2.128
0.000	0.000	0.000	0.000	0.000
<u>1.824</u>	<u>1.879</u>	<u>1.908</u>	<u>1.950</u>	<u>2.128</u>
2.500	2.500	2.500	2.495	2.500
2.967	2.997	5.497	4.640	4.567
<u>5.467</u>	<u>5.497</u>	<u>7.997</u>	<u>7.135</u>	<u>7.067</u>
2.500	2.500	2.500	2.500	2.500
5.310	5.357	5.794	5.386	6.246
<u>7.810</u>	<u>7.857</u>	<u>8.294</u>	<u>7.886</u>	<u>8.746</u>
2.426	4.130	4.977	4.856	4.947
7.427	5.772	4.938	5.065	4.976
<u>9.853</u>	<u>9.902</u>	<u>9.915</u>	<u>9.921</u>	<u>9.923</u>
2.500	2.500	2.500	2.500	2.500
6.838	6.837	6.773	6.840	6.837
<u>9.338</u>	<u>9.337</u>	<u>9.273</u>	<u>9.340</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>
0.000	0.000	0.000	0.000	0.000
1.221	1.250	1.150	1.530	1.362
<u>1.221</u>	<u>1.250</u>	<u>1.150</u>	<u>1.530</u>	<u>1.362</u>



Team San Juan County Heroes (111 members) – 2011 Cancer Walk-A-Thon

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

SCHEDULE 14

Taxpayer	2012			2003		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Public Service Co. of New Mexico	\$ 563,240,879	1	14.1%	\$ 116,600,379	1	3.8%
BHP Navajo Coal Co.	259,951,591	2	6.5%	68,974,827	4	2.2%
Tucson Electric Power Co.	248,872,857	3	6.2%	32,542,690	10	1.0%
Arizona Public Service Co.	233,577,276	4	5.9%	77,656,862	3	2.5%
Enterprise Field Service LLC	228,872,783	5	5.7%	-		0.0%
Williams Four Corners LLC	224,998,343	6	5.6%	54,910,436	5	1.8%
Southern California Edison Co.	149,519,705	7	3.7%	39,423,903	8	1.3%
San Juan Coal Co.	148,637,357	8	3.7%	105,035,883	2	3.4%
El Paso Natural Gas Co	125,649,269	9	3.1%	37,046,252	9	1.2%
MSR Public Power Agency	91,749,851	10	2.3%	-		0.0%
Val Verde Gas Gathering Company	-		0.0%	51,492,647	6	1.7%
El Paso San Juan Gathering LP	-		0.0%	49,960,318	7	1.6%
Totals	<u>\$ 2,275,069,911</u>		<u>56.8%</u>	<u>\$ 633,644,197</u>		<u>20.5%</u>

Source: San Juan County Assessor's Office

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2003	43,494,760	313,870	43,808,630	42,216,822	97.06%
2004	46,868,972	985,815	47,854,787	45,767,230	97.65%
2005	45,995,892	783,969	46,779,860	45,419,134	98.75%
2006	48,026,866	860,400	48,887,266	47,402,124	98.70%
2007	51,201,927	517,753	51,719,680	50,180,945	98.01%
2008	55,884,865	397,753	56,282,619	54,445,797	97.42%
2009	59,218,046	324,787	59,542,833	57,647,121	97.35%
2010	62,858,408	1,604,797	64,463,205	61,868,631	98.43%
2011	66,985,795	744,897	67,730,692	64,766,432	96.69%
2012	68,823,690	65,876	68,889,565	66,897,199	97.20%

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
1,590,921	43,807,743	100.00%
2,085,155	47,852,385	99.99%
1,357,831	46,776,965	99.99%
1,478,391	48,880,515	99.99%
1,525,799	51,706,744	99.97%
1,816,842	56,262,639	99.96%
1,827,291	59,474,412	99.89%
2,256,507	64,125,138	99.48%
2,286,416	67,052,848	99.00%
(0)	66,897,199	97.11%

**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			
2003	-	30,170,000	462,627	30,632,627	1.208%	256
2004	-	86,725,000	671,740	87,396,740	3.195%	723
2005	-	82,855,000	514,626	83,369,626	2.770%	683
2006	-	76,225,000	162,540	76,387,540	2.310%	627
2007	-	71,225,000	162,540	71,387,540	2.039%	583
2008	-	83,325,000	162,540	83,487,540	2.137%	682
2009	-	76,570,000	162,540	76,732,540	2.013%	618
2010	-	68,915,000	248,882	69,163,882	1.807%	532
2011	-	61,290,000	194,894	61,484,894	-	(2) 480
2012	-	51,610,000	137,547	51,747,547	-	(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, 2012**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	34,820,000	100.00%	34,820,000
Aztec School District	45,025,000	100.00%	45,025,000
Farmington School District	39,730,000	100.00%	39,730,000
Bloomfield School District	63,465,000	100.00%	63,465,000
San Juan College	15,565,000	100.00%	15,565,000
Cities			
City of Bloomfield	1,285,000	100.00%	1,285,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	296,890,000	8.57%	<u>25,443,473</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			225,333,473
San Juan County direct debt			<u>52,038,500</u>
Total direct and overlapping debt			277,371,973

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, 2012. 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	2003	2004	2005	2006
Assessed Value of Property	\$ 2,681,038,593	\$ 3,253,386,688	\$ 3,653,126,771	\$ 4,312,013,190
Debt Limit, 4% of Assessed Value	107,241,544	130,135,468	146,125,071	172,480,528
Total net debt applicable to limit	-	-	-	-
Legal debt margin	107,241,544	130,135,468	146,125,071	172,480,528
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

SCHEDULE 18

2007	2008	2009	2010	2011	2012
\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349	\$ 4,063,851,736
170,199,292	175,996,625	192,222,868	149,950,306	159,584,614	162,554,069
-	-	-	-	-	-
170,199,292	175,996,625	192,222,868	149,950,306	159,584,614	162,554,069
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year				
	2003	2004	2005	2006	2007
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
Debt Service					
Principal	\$ -	\$ -	\$ 1,255,000	\$ 1,730,000	\$ 1,800,000
Interest	\$ -	\$ -	\$ 1,218,214	\$ 907,713	\$ 837,113
Coverage	-	-	1.59	1.70	1.86
Gross Receipts Tax Revenue Bonds/Loan - Adult/Juvenile Facilities					
Administration/Sheriff Buildings					
D.A.'s Office/Crime Investigative Facility					
NMFA Loan 2731-PP					
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
Debt Service					
Principal	\$ 1,110,000	\$ 1,790,000	\$ 2,035,000	\$ 2,630,000	\$ 2,565,000
Interest	\$ 889,124	\$ 983,808	\$ 1,607,418	\$ 1,710,985	\$ 1,766,629
Coverage	3.24	2.48	2.18	2.10	2.28
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
Debt Service					
Principal	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 75,000
Interest	\$ 32,940	\$ 29,430	\$ 25,920	\$ 22,140	\$ 18,090
Coverage	12.31	12.98	14.89	17.10	20.00
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
Debt Service					
Principal	\$ 265,000	\$ 275,000	\$ 510,000	\$ 545,000	\$ 560,000
Interest	\$ 365,243	\$ 359,678	\$ 653,029	\$ 625,291	\$ 607,636
Coverage	2.75	2.43	1.41	1.35	1.39

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

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

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

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

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

SCHEDULE 19

		Fiscal Year				
2008	2009	2010	2011	2012		
\$ 5,322,509	\$ 5,539,660	\$ 4,410,454	\$ 4,473,337	\$ 4,890,598		
\$ 1,870,000	\$ 1,945,000	\$ 2,000,000	\$ 2,060,000	\$ 2,125,000		
\$ 763,713	\$ 699,569	\$ 596,425	\$ 492,225	\$ 356,675		
2.02	2.09	1.70	1.75	1.97		
\$ 10,696,366	\$ 11,097,800	\$ 8,838,264	\$ 8,953,848	\$ 9,791,430		
\$ 2,680,000	\$ 2,965,000	\$ 3,090,000	\$ 3,210,000	\$ 3,235,000		
\$ 1,826,085	\$ 2,220,432	\$ 2,097,679	\$ 1,983,391	\$ 1,830,061		
2.37	2.14	1.70	1.72	1.93		
\$ 2,076,053	\$ 2,204,799	\$ 1,600,318	\$ -	\$ -		
\$ 80,000	\$ 90,000	\$ 90,000	\$ -	\$ -		
\$ 14,040	\$ 9,720	\$ 4,860	\$ -	\$ -		
22.08		16.87	-	-		
\$ 1,800,586	\$ 1,685,025	\$ 1,707,702	\$ 1,756,470	\$ 1,877,940		
\$ 575,000	\$ 595,000	\$ 620,000	\$ 640,000	\$ 305,000		
\$ 589,949	\$ 570,999	\$ 550,500	\$ 527,545	\$ 366,858		
1.55	1.45	1.46	1.50	2.80		



National County Month April-2012

**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
2003	119,823	2,535,454,680	21,160	35.4	23,755	7.9%
2004	120,926	2,735,708,898	22,623	35.7	23,410	7.2%
2005	121,977	3,009,782,475	24,675	35.1	23,569	6.4%
2006	121,763	3,306,474,265	27,155	35.3	23,639	5.2%
2007	122,427	3,501,167,346	28,598	35.7	23,180	3.6%
2008	122,500	3,906,892,500	31,893	35.8	23,582	4.4%
2009	124,131	3,811,069,962	30,702	35.6	23,010	7.7%
2010	130,044	3,828,105,228	29,437	36.7	23,022	10.1%
2011	128,200	- (2)	- (2)	- (2)	23,028	8.3%
2012	- (2)	- (2)	- (2)	- (2)	23,737	7.3%

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

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

(2) Information not available.

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

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

Employer	Product/Service	2012		Percentage of Total County Employment
		Number of Employees	Rank	
San Juan Regional Medical Center	Health Care	1,520	1	3.01%
Farmington Public Schools	Education	1,193	2	2.36%
BHP Billiton	Mining/Coal	1,039	3	2.06%
Central Consolidated Public Schools	Education	935	4	1.85%
Aztec Well Service	Oil & Gas	800	5	1.58%
Conoco Phillips	Oil & Gas	720	6	1.43%
City of Farmington	Government	710	7	1.41%
San Juan County	Government	700	8	1.39%
San Juan College	Higher Education	563	9	1.11%
Arizona Public Service	Power Plant	533	10	1.06%
Bloomfield Schools	Education	-	-	0.00%
Aztec Schools	Education	-	-	0.00%
Public Service Company of New Mexico	Power Plant	-	-	0.00%
Totals		<u>8,713</u>		<u>17.26%</u>

Total Employment San Juan County 50,513

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

SCHEDULE 21

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

48,139



National County Month – April 2012

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	30	30
County Clerk	7	7	8	8	8	8	8	8	8	7
Bureau of Elections	6	6	6	6	6	6	6	6	6	5
Probate Judge	1	1	1	1	1	1	1	1	1	1
County Treasurer	7	7	7	7	7	7	7	7	7	7
Finance	9	10	11	11	11	13	14	14	14	15
Central Purchasing	8	8	9	9	9	10	11	11	8	8
Human Resources	7	6	6	6	7	8	7	7	7	7
Information Technology	8	8	8	9	9	9	10	10	9	10
Geographic Info Systems	0	0	0	2	3	3	3	3	3	3
Legal	4	4	4	4	5	5	7	7	7	7
County Executive Office	9	10	7	7	10	11	12	12	11	10
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	112	113	118	123	130	140	145	145	146	146
Pre-Trial	3	2	2	0	0	0	0	0	0	0
Sheriff Department	105	105	110	113	114	125	127	129	129	130
Criminal Justice Training Auth	0	0	0	0	0	0	0	0	2	2
Community Development	0	0	0	0	10	11	13	13	13	13
Emergency Management	0	0	5	5	6	6	6	6	6	6
Fire Operations	20	20	21	20	15	14	14	14	14	14
Compliance	0	6	6	6	5	7	7	9	9	9
DWI Treatment Facility	30	30	30	30	31	32	32	32	32	32
Meth Pilot Project	0	0	0	0	0	6	8	12	12	12
Juvenile Services	22	22	45	44	44	50	50	50	50	50
Communications Authority	37	42	41	45	46	48	48	48	48	48
Public Works										
Road	66	66	66	66	66	66	67	63	62	62
Health and Welfare										
Indigent Claims	1	1	2	2	2	2	2	2	2	2
Housing Authority	3	3	4	3	3	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	51	50	55	57	56	60	62	62	62	62
Golf Course	0	0	0	0	0	0	0	12	12	12
Environmental										
Solid Waste	22	22	24	24	24	25	26	30	31	31
San Juan Water Commission	4	4	4	4	4	4	4	5	5	5
Total	579	590	637	649	669	717	737	758	756	756

Source: San Juan County Staffing Report in Final Budget

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

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

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

SCHEDULE 23

2009	2010	2011	2012
5,245	4,368	4,953 (13)	4,676
57,519	14,726	58,834	58,756
18,583	16,347	16,469	15,544
858	714	769	764
61,874	63,789	67,189	70,195
100	92	88	123
56,067	56,371	56,851	57,050
18,475	19,980	19,932	19,759
443	419	411	418
744	713	883	717
3,120	3,744	3,854	3,990
11,221	10,839	10,793	10,733
7,169	5,550	5,768	5,003
14,045	14,832	15,820	15,512
3,006	2,088	2,989	2,832
59	34	35	32
2,608	3,346	3,174	2,582
15.27%	11.49%	16.67%	15.95%
67	64	55	35
801	875	822	775
552	587	596	598
9	10	11	12
49	46	47	48
19	30	36	15
10	6	11	8
54	61	34	40
421	391	252	437
17	31	51	35
22	10	12	0
0	2	23	4
10	12	12	10
7	7	7	8
8	6	11	10
\$ 1,235,729	\$ 1,026,775	\$ 1,045,191	\$ 1,095,798
715	684	662	609
1,044	1,044	1,057	1,057
\$ 63.23	\$ 63.23	\$ 63.32	\$ 67.79
17,741	21,582	7,590	11,761
N/A	N/A	2	2
N/A	N/A	5	11
N/A	N/A	12	6
N/A	N/A	N/A	12,500
1,393	2,081	1,863	926
529	523	405	540
46	62	51	58
3,210	3,245	3,417	3,623
308	280	303	237
12,723	12,601	15,430	19,626
48,589	52,970	55,426	56,341
584	1,392	1,151	1,359
2,127	2,346	2,633	3,392
72	43	47	48
5	2	1	2
0	1	0	2
6	3	5	4
N/A	339	258	227
N/A	58	81	101
N/A	7,050	11,806	17,220

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

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

Source: Information provided by individual San Juan County departments.

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

(1) Years 2005, 2007, 2009 and 2011 were reappraisal years; all properties were reappraised. Years 2006, 2008, 2010 were maintenance years. Reappraisals were previously done every other year. Beginning in 2012, reappraisals will be done on an annual basis.

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

(3) The number of inmate hours worked is based on a calendar year and does not include community service assignments.

(4) The Emergency Crisis Shelter opened in January 2005. Full year of data not available.

(5) The Residential Treatment Center data was collected on a calendar year basis for 2006. The actual number of juveniles served through September 2006 was 36. The remainder of the year was calculated based on the average juveniles assisted per month.

(6) Prior to 2008, the information collected for the Sheriff's Department was recorded on a calendar year basis.

(7) Starting in FY07, the GIS Web Portal on the San Juan County Web site allows the public to print their own maps. Request for maps should decrease in subsequent years.

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

(9) Data for new addresses issued, voluntary program cleanups, and cleanup yards to landfill was added in FY10.

(10) Riverview Golf Course was acquired by the County March 16, 2010. No data available for FY10.

(11) San Juan County became fiscal agent of the Criminal Justice Training Authority on January 1, 2011.

(12) Data for advanced hours of instruction was added in FY12.

(13) Was reported as 2875, updated with corrected information from Department.

(14) Old Pepsi warehouse has been converted and now houses fire trucks and equipment that can be used in the event of an emergency. This was added as an additional fire station in FY12.

SCHEDULE 23

2009	2010	2011	2012
14	15	16	16
22	23	24	24
14	14	14	14
23	23	23	24
370	340	260	251
7,300	7,413	7,152	8,021
531	555	576	562
302	267	298	226
52	53	57	59
27	30	28	37
46	46	46	46
16	16	16	16
16	16	16	16
\$ 185	\$ 185	\$ 185	\$ 185
\$ 231	\$ 231	\$ 231	\$ 231
752.46	755.40	755.40	755.49
2,648	2,988	2,988	2,988
18	19	19	19
3,821	4,258	3,984	6,939
\$ 1,403,850	\$ 1,891,749	\$ 2,141,763	\$ 2,808,461
\$ 3,065,547	\$ 5,081,795	\$ 4,717,521	\$ 7,054,892
217	256	238	233
1,362	1,153	782	600
99	101	101	101
23	23	23	22
90,000	92,000	88,000	90,400
10	12	12	12
N/A	N/A	21,575	23,788
N/A	N/A	\$ 29	\$ 27
N/A	N/A	\$ 9	\$ 12
N/A	N/A	\$ 4	\$ 4
N/A	N/A	\$ 5	\$ 4
11	12	12	12
323,100	271,647	306,088	279,202
50,494	51,150	51,341	55,556
308,353	312,361	379,110	379,189

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

Function/Program	Fiscal Year			
	2003	2004	2005	2006
General Government				
Land	\$ 537,716	\$ 537,716	\$ 534,566	\$ 534,566
Buildings	8,339,725	8,277,725	7,175,207	7,175,207
Improvements	995,095	995,095	585,731	585,731
Equipment	4,241,249	5,023,540	4,901,907	5,346,517
Total General Government	<u>14,113,785</u>	<u>14,834,076</u>	<u>13,197,411</u>	<u>13,642,021</u>
Public Safety				
Land	1,012,031	1,012,031	1,012,031	1,873,445
Buildings	17,432,560	17,474,391	17,425,055	53,709,777
Improvements	2,848,768	3,233,945	3,253,513	3,929,198
Equipment	18,691,745	20,022,347	19,988,652	22,056,868
Total Public Safety	<u>39,985,104</u>	<u>41,742,714</u>	<u>41,679,251</u>	<u>81,569,288</u>
Public Works				
Land	93,626	1,105,918	1,433,249	29,989
Buildings	68,043	92,397	152,398	68,043
Improvements	55,808	63,101	63,101	63,101
Equipment	6,537,018	6,844,603	6,632,101	7,019,528
Infrastructure	71,911,662	75,923,817	80,346,870	91,317,664
Total Public Works	<u>78,666,157</u>	<u>84,029,836</u>	<u>88,627,719</u>	<u>98,498,325</u>
Health and Welfare				
Land	208,167	208,167	208,167	208,167
Buildings	13,292,271	13,173,925	14,087,019	14,087,019
Improvements	211,625	179,204	179,204	180,601
Equipment	2,145,748	2,321,644	2,440,076	3,382,100
Total Health and Welfare	<u>15,857,811</u>	<u>15,882,940</u>	<u>16,914,466</u>	<u>17,857,887</u>
Culture and Recreation				
Land	1,042,542	1,042,542	1,072,542	1,072,542
Buildings	11,153,167	11,153,167	11,153,167	11,153,167
Improvements	6,003,140	6,090,322	6,090,322	6,134,844
Equipment	1,520,487	1,668,897	1,557,418	1,670,375
Total Culture and Recreation	<u>19,719,336</u>	<u>19,954,928</u>	<u>19,873,449</u>	<u>20,030,928</u>
Environmental				
Land	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	12,085	12,085
Improvements	1,125,684	1,125,684	1,125,684	1,125,684
Equipment	1,147,255	1,177,625	1,158,449	1,332,021
Total Environmental	<u>2,522,257</u>	<u>2,552,627</u>	<u>2,533,451</u>	<u>2,707,023</u>
Work in Progress	<u>11,430,259</u>	<u>25,554,480</u>	<u>55,052,528</u>	<u>26,307,548</u>
Total Capital Assets Primary Government	<u>\$ 182,294,709</u>	<u>\$ 204,551,601</u>	<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>
Discretely Presented Component Units				
Communications Authority (1)				
Land	-	-	-	-
Buildings	559,094	590,894	590,894	590,894
Improvements	69,915	69,915	69,915	69,915
Equipment	1,371,179	1,477,107	1,532,027	1,927,749
Total Communications Authority	<u>2,000,188</u>	<u>2,137,916</u>	<u>2,192,836</u>	<u>2,588,558</u>
Work in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 2,000,188</u>	<u>\$ 2,137,916</u>	<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>
San Juan Water Commission (2)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	-	-
Equipment	-	-	-	114,690
Total Capital Assets San Juan Water Com.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,690</u>

Source: San Juan County Finance Department

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

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

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

SCHEDULE 24

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 534,566	\$ 862,597	\$ 1,581,081	\$ 1,581,081	\$ 1,568,445	\$ 1,568,445
7,175,207	7,175,207	7,175,207	7,498,514	7,594,013	7,595,303
629,911	984,144	1,008,004	1,115,705	1,115,882	1,133,350
5,208,814	5,350,426	6,023,374	6,527,508	6,518,392	6,657,342
13,548,498	14,372,374	15,787,666	16,722,808	16,796,732	16,954,440
1,873,444	1,873,444	2,202,295	2,210,398	2,264,398	2,328,432
54,386,816	47,719,780	47,843,046	52,083,527	53,089,462	53,210,657
5,906,352	5,851,537	6,656,327	10,009,920	10,091,364	10,337,270
22,417,830	23,181,937	25,005,988	24,629,633	24,369,872	25,066,127
84,584,442	78,626,698	81,707,656	88,933,478	89,815,096	90,942,486
29,989	29,989	29,989	29,989	29,989	29,989
68,043	926,848	926,848	936,848	936,848	936,848
63,101	63,101	63,101	95,488	97,730	172,241
6,632,713	7,056,078	7,470,497	7,577,713	7,741,199	8,239,691
93,245,886	95,895,485	99,742,109	104,645,595	107,385,474	109,428,746
100,039,732	103,971,501	108,232,544	113,285,633	116,191,240	118,807,515
208,167	208,167	325,126	325,126	356,044	356,044
39,946,844	40,405,219	42,882,634	42,882,634	45,006,590	45,870,376
180,601	167,181	234,246	15,712,705	16,068,548	16,214,263
4,834,940	5,565,203	5,653,655	5,618,270	5,613,616	6,024,732
45,170,552	46,345,770	49,095,661	64,538,735	67,044,798	68,465,415
1,072,542	1,396,649	1,436,649	3,618,440	3,618,440	3,618,440
11,832,501	11,836,668	12,068,163	14,014,271	14,079,418	14,079,418
6,138,189	6,255,291	11,928,115	12,557,526	12,557,526	12,587,023
1,797,003	2,004,308	2,195,669	2,483,771	2,440,816	2,386,352
20,840,235	21,492,916	27,628,596	32,674,008	32,696,200	32,671,233
237,233	237,233	237,233	237,233	237,233	237,233
12,085	12,085	12,085	12,085	152,977	152,976
1,133,121	1,133,121	1,133,121	1,133,121	1,138,511	1,148,511
1,413,505	1,579,405	1,806,902	1,868,846	2,109,720	1,838,094
2,795,944	2,961,844	3,189,341	3,251,285	3,638,441	3,376,814
1,485,502	11,493,027	22,612,952	14,228,605	19,004,891	22,288,551
<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>	<u>\$ 308,254,416</u>	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>
-	-	-	-	-	-
590,894	590,894	590,894	1,360,987	1,360,987	1,360,987
114,177	178,695	178,695	178,695	178,695	178,695
1,966,328	1,940,921	1,940,921	1,707,952	1,716,082	1,716,082
2,671,399	2,710,510	2,710,510	3,247,634	3,255,764	3,255,764
2,648	43,075	1,113,504	-	-	-
<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>	<u>\$ 3,824,014</u>	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>
-	-	-	-	-	-
-	-	-	-	-	-
114,690	107,405	117,624	89,276	89,276	96,251
<u>\$ 114,690</u>	<u>\$ 107,405</u>	<u>\$ 117,624</u>	<u>\$ 89,276</u>	<u>\$ 89,276</u>	<u>\$ 96,251</u>

SAN JUAN COUNTY, NEW MEXICO
BANK ACCOUNTS
June 30, 2012

Description	6/30/12 Bank			Book Balance
	Balance	O/S Deposits	O/S Checks	
Citizens				
Citizens - HUD	\$ 248,624	-	(14,230)	234,394
Communications Authority	55,177	-	(55,177)	-
Tall Tree - Health Ins.	356,239	163	(356,402)	-
Payroll account	773,221	79	(773,300)	-
Citizens - Investment	4,947,242	-	-	4,947,242
Citizens - Adult Det	-	-	-	-
Total Demand Deposits	6,380,503	242	(1,199,109)	5,181,636
Citizens - Certificates of Deposit	20,000,000	-	-	20,000,000
Citizens Bank total	26,380,503	242	(1,199,109)	25,181,636
Bank of America				
Checking - operating	7,999,620	560,854	(1,633,949)	6,926,525
Bank of America total	7,999,620	560,854	(1,633,949)	6,926,525
Wells Fargo Bank				
Wells Fargo-CD	20,000,000	-	-	20,000,000
Checking - Clerk's Refund	1,162	10	(262)	910
Wells Fargo Bank Total	20,001,162	10	(262)	20,000,910
Vectra Bank				
Vectra Bank CD	5,000,000	-	-	5,000,000
Vectra Bank Total	5,000,000	-	-	5,000,000
Total all banks	\$ 59,381,285	\$ 561,106	\$ (2,833,320)	\$ 57,109,071

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2012

	Pledged Collateral		Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Vectra Bank	Total
	Safekeeping Location	Type of Security					
Funds on deposit							
Interest bearing deposits			\$ 5,251,043	-	-	-	5,251,043
Non-interest bearing deposits			1,129,460	7,999,620	1,162	-	9,130,242
Certificates of deposit			20,000,000	-	20,000,000	5,000,000	45,000,000
Overnight deposits			-	-	-	-	-
			<u>26,380,503</u>	<u>7,999,620</u>	<u>20,001,162</u>	<u>5,000,000</u>	<u>59,381,285</u>
Less: FDIC insurance			1,379,460	7,999,620	251,162	250,000	9,880,242
Total uninsured public funds			<u>\$ 25,001,043</u>	<u>-</u>	<u>19,750,000</u>	<u>4,750,000</u>	<u>49,501,043</u>
Pledged Collateral Required:							
50 percent on deposits			12,500,521	-	9,875,000	2,375,000	24,750,521
Pledged Collateral Required			<u>12,500,521</u>	<u>-</u>	<u>9,875,000</u>	<u>2,375,000</u>	<u>24,750,521</u>
Pledged Collateral at June 30, 2012			<u>13,718,175</u>	<u>-</u>	<u>10,450,446</u>	<u>5,609,607</u>	<u>29,778,228</u>
Excess (deficiency)			<u>\$ 1,217,654</u>	<u>-</u>	<u>575,446</u>	<u>3,234,607</u>	<u>5,027,707</u>
Pledged collateral	Federal Reserve Bank, Dallas, Texas	FHLB 6/1/12 CUSIP # 31397G7M6	557,004	-	-	-	557,004
		FHLB 9/19/12 CUSIP # 38376JLG7	2,595,371	-	-	-	2,595,371
		FHLB 3/19/18 CUSIP # 31371NLG8	1,273,069	-	-	-	1,273,069
		FHLB 7/20/40 CUSIP # 38377GS75	3,365,843	-	-	-	3,365,843
		FHLB 3/8/27 CUSIP # 313378C74	5,061,604	-	-	-	5,061,604
		FHLB 1/25/33 CUSIP # 31396LE71	865,284	-	-	-	865,284
	Denver, CO	FHLMC 7/1/35 CUSIP # 3128JPH86	-	-	-	710,181	710,181
		FHLMC 2/1/34 CUSIP # 31336CL43	-	-	-	999,319	999,319
		FHLMC 1/1/33 CUSIP # 31336SMW5	-	-	-	2,167,940	2,167,940
		FNMA 11/1/34 CUSIP # 31404SBP9	-	-	-	214,819	214,819
		FAMC 7/25/18 CUSIP # 31317LAA4	-	-	-	1,517,348	1,517,348
	California	FNMA 12/1/25 CUSIP #3138A1G62	-	-	4,223	-	4,223
		FNMA 12/1/25 CUSIP #3138A2CF4	-	-	4,012	-	4,012
		FNMA 1/1/41 CUSIP #3138A2WW5	-	-	9,291	-	9,291
		FNMA 1/1/41 CUSIP #3138A3S65	-	-	14,192	-	14,192
		FNMA 2/1/26 CUSIP #3138A4SV8	-	-	29,465	-	29,465
		FNMA 3/1/41 CUSIP #3138A74F2	-	-	321,154	-	321,154
		FNMA 10/1/26 CUSIP #3138ALUX3	-	-	477,110	-	477,110
		FNMA 11/1/26 CUSIP #3138ATVJ6	-	-	2,399,135	-	2,399,135
		FNMA 11/1/26 CUSIP #31418ABC1	-	-	7,191,864	-	7,191,864
Totals			<u>\$ 13,718,175</u>	<u>-</u>	<u>10,450,446</u>	<u>5,609,607</u>	<u>29,778,228</u>
Reconciliation to Financial Statements:							
Total per banks			\$ 26,380,503	7,999,620	20,001,162	5,000,000	59,381,285
Reconciling items:							
Deposits in transit			242	560,854	10	-	561,106
Outstanding checks			(1,199,109)	(1,633,949)	(262)	-	(2,833,320)
Other reconciling items			-	-	-	-	-
			<u>\$ 25,181,636</u>	<u>6,926,525</u>	<u>20,000,910</u>	<u>5,000,000</u>	<u>57,109,071</u>
Investments							20,243,794
Cash on hand							1,335
Cash and investments per financial statements							<u>77,354,200</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2012

Property taxes receivable, beginning of year	\$ 3,640,288
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	68,755,045
Adjustments	
Net decreases in taxes receivables	441,576
Total receivables prior to collections	<u>72,836,909</u>
Collections for fiscal year ended June 30, 2012	<u>(69,714,100)</u>
Property taxes receivables, end of year	<u><u>\$ 3,122,809</u></u>

Property taxes receivable by years

2002	1,145
2003	2,402
2004	2,895
2005	6,751
2006	12,936
2007	19,980
2008	68,421
2009	338,068
2010	677,844
2011	<u>1,992,367</u>
Total taxes receivable	3,122,809
Property taxes receivable reported in the general fund	(895,030)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(66,306)</u>
Subtotal	(961,336)
Total property taxes receivable - agency funds	<u><u>\$ 2,161,473</u></u>

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	134,833.40	129,833.79	129,833.79	1,298.34	128,535.45	128,535.45	0.00	0.00	0.00	0.00	4,999.61
2010	132,430.47	4,654.36	130,456.84	1,304.57	4,607.82	129,152.27	0.00	0.00	0.00	0.00	1,973.63
2009	131,325.43	1,217.00	128,383.31	1,283.83	1,204.83	127,099.48	0.00	0.00	0.00	0.00	2,942.12
2008	122,961.23	394.40	122,825.75	1,228.26	390.46	121,597.49	0.00	0.00	0.00	0.00	135.48
2007	122,199.60	152.99	122,159.80	1,221.60	151.46	120,938.20	0.00	0.00	0.00	0.00	39.80
2006	114,809.76	97.58	114,794.39	1,147.94	96.60	113,646.45	0.00	0.00	0.00	0.00	15.37
2005	106,322.18	38.23	106,319.28	1,063.19	37.85	105,256.09	0.00	0.00	0.00	0.00	2.90
2004	106,681.27	11.01	106,680.93	1,066.81	10.90	105,614.12	0.00	0.00	0.00	0.00	0.34
2003	105,198.52	9.98	105,198.16	1,051.98	9.88	104,146.18	0.00	0.00	0.00	0.00	0.36
2002	115,414.88	0.51	115,414.58	1,154.15	0.50	114,260.43	0.00	0.00	0.00	0.00	0.30
Total Aztec Schools Operating	1,192,176.74	136,409.85	1,182,066.83	11,820.67	135,045.75	1,170,246.16	0.00	0.00	0.00	0.00	10,109.91
Aztec Schools Debt Service											
2011	1,706,088.38	1,637,983.96	1,637,983.96	16,379.84	1,621,604.12	1,621,604.12	0.00	0.00	0.00	0.00	68,104.42
2010	1,665,183.61	59,192.85	1,638,893.96	16,388.94	58,600.92	1,622,505.02	0.00	0.00	0.00	0.00	26,289.65
2009	1,953,010.76	21,578.09	1,917,526.30	19,175.26	21,362.31	1,898,351.04	0.00	0.00	0.00	0.00	35,484.46
2008	971,163.40	3,773.26	969,919.47	9,699.19	3,735.53	960,220.28	0.00	0.00	0.00	0.00	1,243.93
2007	941,994.27	1,530.59	941,638.81	9,416.39	1,515.28	932,222.42	0.00	0.00	0.00	0.00	355.46
2006	689,069.01	764.83	688,949.24	6,889.49	757.18	682,059.75	0.00	0.00	0.00	0.00	119.77
2005	640,351.83	280.71	640,334.62	6,403.35	277.90	633,931.27	0.00	0.00	0.00	0.00	17.21
2004	821,093.47	121.31	821,089.65	8,210.90	120.10	812,878.75	0.00	0.00	0.00	0.00	3.82
2003	1,311,889.76	183.23	1,311,883.49	13,118.83	181.40	1,298,764.66	0.00	0.00	0.00	0.00	6.27
2002	495,525.26	3.52	495,523.23	4,955.23	3.48	490,568.00	0.00	0.00	0.00	0.00	2.03
Total Aztec Schools Debt Svc.	11,195,369.75	1,725,412.35	11,063,742.73	110,637.43	1,708,158.23	10,953,105.30	0.00	0.00	0.00	0.00	131,627.02
Aztec Schools Capital Improvements											
2011	718,880.21	690,391.56	690,391.56	6,903.92	683,487.64	683,487.64	0.00	0.00	0.00	0.00	28,488.65
2010	700,371.36	24,877.81	689,345.29	6,893.45	24,629.03	682,451.84	0.00	0.00	0.00	0.00	11,026.07
2009	685,471.62	7,446.70	672,715.64	6,727.16	7,372.23	665,988.48	0.00	0.00	0.00	0.00	12,755.98
2008	647,437.58	2,517.99	646,612.50	6,466.13	2,492.81	640,146.38	0.00	0.00	0.00	0.00	825.08
2007	634,981.90	1,031.76	634,742.90	6,347.43	1,021.44	628,395.47	0.00	0.00	0.00	0.00	239.00
2006	579,292.43	646.02	579,191.53	5,791.92	639.56	573,399.61	0.00	0.00	0.00	0.00	100.90
2005	539,244.34	236.37	539,229.88	5,392.30	234.01	533,837.58	0.00	0.00	0.00	0.00	14.46
2004	532,831.75	78.72	532,829.20	5,328.29	77.93	527,500.91	0.00	0.00	0.00	0.00	2.55
2003	525,365.06	73.39	525,362.61	5,253.63	72.66	520,108.98	0.00	0.00	0.00	0.00	2.45
2002	482,488.77	3.35	482,486.87	4,824.87	3.32	477,662.00	0.00	0.00	0.00	0.00	1.90
Total Aztec Sch. Cap. Imp.	6,046,365.02	727,303.67	5,992,907.98	59,929.08	720,030.63	5,932,978.90	0.00	0.00	0.00	0.00	53,457.04

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	587.65	481.69	481.69	4.82	476.87	476.87	0.00	0.00	0.00	0.00	105.96
2010	568.61	1.54	480.41	4.80	1.52	475.61	0.00	0.00	0.00	0.00	88.20
2009	637.27	0.15	549.00	5.49	0.15	543.51	0.00	0.00	0.00	0.00	88.27
2008	488.26	0.15	488.26	4.88	0.15	483.38	0.00	0.00	0.00	0.00	0.00
2007	422.83	0.00	422.83	4.23	0.00	418.60	0.00	0.00	0.00	0.00	0.00
2006	292.81	0.00	292.81	2.93	0.00	289.88	0.00	0.00	0.00	0.00	0.00
2005	201.91	0.00	201.91	2.02	0.00	199.89	0.00	0.00	0.00	0.00	0.00
2004	177.62	0.00	177.62	1.78	0.00	175.84	0.00	0.00	0.00	0.00	0.00
2003	127.08	0.00	127.08	1.27	0.00	125.81	0.00	0.00	0.00	0.00	0.00
2002	101.36	0.00	101.36	1.01	0.00	100.35	0.00	0.00	0.00	0.00	0.00
Total 61/20 Schools Operatio	3,605.40	483.53	3,322.97	33.23	478.69	3,289.74	0.00	0.00	0.00	0.00	282.43
61/20 Schools Debt Service											
2011	5,931.03	4,936.45	4,936.45	49.36	4,887.09	4,887.09	0.00	0.00	0.00	0.00	994.58
2010	5,805.83	15.88	4,986.78	49.87	15.72	4,936.91	0.00	0.00	0.00	0.00	819.05
2009	7,376.57	3.17	6,405.75	64.06	3.14	6,341.69	0.00	0.00	0.00	0.00	970.82
2008	3,102.95	1.63	3,102.95	31.03	1.61	3,071.92	0.00	0.00	0.00	0.00	0.00
2007	2,685.73	0.00	2,685.73	26.86	0.00	2,658.87	0.00	0.00	0.00	0.00	0.00
2006	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	0.00	0.00	0.00	0.00	0.00
2005	1,076.10	0.00	1,076.10	10.76	0.00	1,065.34	0.00	0.00	0.00	0.00	0.00
2004	1,266.85	0.00	1,266.85	12.67	0.00	1,254.18	0.00	0.00	0.00	0.00	0.00
2003	1,526.09	0.00	1,526.09	15.26	0.00	1,510.83	0.00	0.00	0.00	0.00	0.00
2002	486.58	0.00	486.58	4.87	0.00	481.71	0.00	0.00	0.00	0.00	0.00
Total 61/20 SchoolsDebt Svc.	30,789.57	4,957.13	28,005.12	280.05	4,907.56	27,725.07	0.00	0.00	0.00	0.00	2,784.45
61/20 Schools Capital Improvements											
2011	2,563.77	2,129.83	2,129.83	21.30	2,108.53	2,108.53	0.00	0.00	0.00	0.00	433.94
2010	2,478.91	6.80	2,126.09	21.26	6.73	2,104.83	0.00	0.00	0.00	0.00	352.82
2009	2,665.58	1.08	2,312.36	23.12	1.07	2,289.24	0.00	0.00	0.00	0.00	353.22
2008	2,070.68	1.09	2,070.68	20.71	1.08	2,049.97	0.00	0.00	0.00	0.00	0.00
2007	1,810.42	0.00	1,810.42	18.10	0.00	1,792.32	0.00	0.00	0.00	0.00	0.00
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00	0.00	0.00
2005	906.22	0.00	906.22	9.06	0.00	897.16	0.00	0.00	0.00	0.00	0.00
2004	822.11	0.00	822.11	8.22	0.00	813.89	0.00	0.00	0.00	0.00	0.00
2003	611.18	0.00	611.18	6.11	0.00	605.07	0.00	0.00	0.00	0.00	0.00
2002	472.87	0.00	472.87	4.73	0.00	468.14	0.00	0.00	0.00	0.00	0.00
Total 61/20 Sch. Cap. Imp.	15,685.80	2,138.80	14,545.82	145.46	2,117.41	14,400.36	0.00	0.00	0.00	0.00	1,139.98

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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 and 61/20 School District											
2011	2,568,884.44	2,465,757.28	2,465,757.28	24,657.57	2,441,099.71	2,441,099.71	0.00	0.00	0.00	0.00	103,127.16
2010	2,506,838.79	88,749.24	2,466,289.37	24,662.89	87,861.75	2,441,626.48	0.00	0.00	0.00	0.00	40,549.42
2009	2,780,487.23	30,246.19	2,727,892.36	27,278.92	29,943.73	2,700,613.44	0.00	0.00	0.00	0.00	52,594.87
2008	1,747,224.10	6,688.52	1,745,019.61	17,450.20	6,621.63	1,727,569.41	0.00	0.00	0.00	0.00	2,204.49
2007	1,704,094.75	2,715.34	1,703,460.49	17,034.60	2,688.19	1,686,425.89	0.00	0.00	0.00	0.00	634.26
2006	1,386,279.91	1,508.43	1,386,043.87	13,860.44	1,493.35	1,372,183.43	0.00	0.00	0.00	0.00	236.04
2005	1,288,102.58	555.31	1,288,068.01	12,880.68	549.76	1,275,187.33	0.00	0.00	0.00	0.00	34.57
2004	1,462,873.07	211.04	1,462,866.36	14,628.66	208.93	1,448,237.70	0.00	0.00	0.00	0.00	6.71
2003	1,944,717.69	266.60	1,944,708.61	19,447.09	263.93	1,925,261.52	0.00	0.00	0.00	0.00	9.08
2002	1,094,489.72	7.38	1,094,485.49	10,944.85	7.31	1,083,540.64	0.00	0.00	0.00	0.00	4.23
Total Aztec & 61/20 Schools	18,483,992.28	2,596,705.33	18,284,591.45	182,845.91	2,570,738.28	18,101,745.54	0.00	0.00	0.00	0.00	199,400.83

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30,2012

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											
2011	187,143.99	182,301.02	182,301.02	1,823.01	180,478.01	180,478.01	0.00	0.00	0.00	0.00	4,842.97
2010	186,176.30	9,581.86	184,914.88	1,849.15	9,486.04	183,065.73	0.00	0.00	0.00	0.00	1,261.42
2009	189,480.89	1,290.85	189,011.79	1,890.12	1,277.94	187,121.67	0.00	0.00	0.00	0.00	469.10
2008	195,431.59	521.01	195,252.38	1,952.52	515.80	193,299.86	0.00	0.00	0.00	0.00	179.21
2007	168,870.42	187.43	168,815.14	1,688.15	185.56	167,126.99	0.00	0.00	0.00	0.00	55.28
2006	157,659.97	99.52	157,629.57	1,576.30	98.52	156,053.27	0.00	0.00	0.00	0.00	30.40
2005	147,930.23	34.81	147,908.10	1,479.08	34.46	146,429.02	0.00	0.00	0.00	0.00	22.13
2004	140,829.55	15.97	140,818.34	1,408.18	15.81	139,410.16	0.00	0.00	0.00	0.00	11.21
2003	111,100.90	11.11	111,092.03	1,110.92	11.00	109,981.11	0.00	0.00	0.00	0.00	8.87
2002	155,076.90	9.16	155,068.71	1,550.69	9.07	153,518.02	0.00	0.00	0.00	0.00	8.19
Total Bloomfield Sch. Oper.	1,639,700.74	194,052.74	1,632,811.96	16,328.12	192,112.21	1,616,483.84	0.00	0.00	0.00	0.00	6,888.78
Bloomfield Schools Debt Service											
2011	2,701,128.31	2,619,380.16	2,619,380.16	26,193.80	2,593,186.36	2,593,186.36	0.00	0.00	0.00	0.00	81,748.15
2010	2,286,668.39	116,142.84	2,266,992.66	22,669.93	114,981.41	2,244,322.73	0.00	0.00	0.00	0.00	19,675.73
2009	2,495,478.06	21,862.33	2,487,565.62	24,875.66	21,643.71	2,462,689.96	0.00	0.00	0.00	0.00	7,912.44
2008	2,227,171.90	7,841.87	2,224,462.50	22,244.63	7,763.45	2,202,217.88	0.00	0.00	0.00	0.00	2,709.40
2007	2,010,851.34	2,958.61	2,009,955.80	20,099.56	2,929.02	1,989,856.24	0.00	0.00	0.00	0.00	895.54
2006	1,519,310.70	1,274.41	1,518,945.20	15,189.45	1,261.67	1,503,755.75	0.00	0.00	0.00	0.00	365.50
2005	1,429,011.07	455.14	1,428,723.43	14,287.23	450.59	1,414,436.20	0.00	0.00	0.00	0.00	287.64
2004	1,361,617.05	222.51	1,361,471.37	13,614.71	220.28	1,347,856.66	0.00	0.00	0.00	0.00	145.68
2003	1,667,783.41	241.25	1,667,564.73	16,675.65	238.84	1,650,889.08	0.00	0.00	0.00	0.00	218.68
2002	1,545,964.97	132.43	1,545,856.88	15,458.57	131.11	1,530,398.31	0.00	0.00	0.00	0.00	108.09
Total Bloomfield Sch Debt	19,244,985.20	2,770,511.55	19,130,918.35	191,309.18	2,742,806.43	18,939,609.17	0.00	0.00	0.00	0.00	114,066.85
Bloomfield Schools Capital Improvements											
2011	841,954.98	817,127.50	817,127.50	8,171.28	808,956.23	808,956.23	0.00	0.00	0.00	0.00	24,827.48
2010	834,222.71	42,441.91	827,210.40	8,272.10	42,017.49	496,341.46	0.00	0.00	0.00	0.00	7,012.31
2009	842,307.82	7,107.03	839,735.05	8,397.35	7,035.96	831,337.70	0.00	0.00	0.00	0.00	2,572.77
2008	831,476.05	2,927.68	830,461.13	8,304.61	2,898.40	822,156.52	0.00	0.00	0.00	0.00	1,014.92
2007	757,381.16	1,114.39	757,047.09	7,570.47	1,103.25	749,476.62	0.00	0.00	0.00	0.00	334.07
2006	697,732.60	585.29	697,564.50	6,975.65	579.44	690,588.86	0.00	0.00	0.00	0.00	168.10
2005	657,175.20	209.29	657,042.44	6,570.42	207.20	650,472.02	0.00	0.00	0.00	0.00	132.76
2004	626,029.61	102.29	625,962.37	6,259.62	101.27	575,849.45	0.00	0.00	0.00	0.00	67.24
2003	507,157.39	73.37	507,089.42	5,070.89	72.64	502,018.53	0.00	0.00	0.00	0.00	67.97
2002	689,876.90	58.92	689,829.41	6,898.29	58.33	682,931.12	0.00	0.00	0.00	0.00	47.49
Total Bloomfield Sch Cap	7,285,314.42	871,747.67	7,249,069.31	72,490.69	863,030.19	6,810,128.48	0.00	0.00	0.00	0.00	36,245.11

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30,2012

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											
2011	3,730,227.28	3,618,808.68	3,618,808.68	36,188.09	3,582,620.59	3,582,620.59	0.00	0.00	0.00	0.00	111,418.60
2010	3,307,067.40	168,166.61	3,279,117.94	32,791.18	166,484.94	2,923,729.92	0.00	0.00	0.00	0.00	27,949.46
2009	3,527,266.77	30,260.21	3,516,312.46	35,163.12	29,957.61	3,481,149.34	0.00	0.00	0.00	0.00	10,954.31
2008	3,254,079.54	11,290.56	3,250,176.01	32,501.76	11,177.65	3,217,674.25	0.00	0.00	0.00	0.00	3,903.53
2007	2,937,102.92	4,260.43	2,935,818.03	29,358.18	4,217.83	2,906,459.85	0.00	0.00	0.00	0.00	1,284.89
2006	2,374,703.27	1,959.22	2,374,139.27	23,741.39	1,939.63	2,350,397.88	0.00	0.00	0.00	0.00	564.00
2005	2,234,116.50	699.24	2,233,673.97	22,336.74	692.25	2,211,337.23	0.00	0.00	0.00	0.00	442.53
2004	2,128,476.21	340.77	2,128,252.08	21,282.52	337.36	2,063,116.26	0.00	0.00	0.00	0.00	224.13
2003	2,286,041.70	325.73	2,285,746.18	22,857.46	322.47	2,262,888.72	0.00	0.00	0.00	0.00	295.52
2002	2,390,918.77	200.51	2,390,755.00	23,907.55	198.50	2,366,847.45	0.00	0.00	0.00	0.00	163.77
Grand Total Bloomfield Schools and 61/20	28,170,000.36	3,836,311.96	28,012,799.62	280,128.00	3,797,948.84	27,366,221.49	0.00	0.00	0.00	0.00	157,200.74

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	391,551.63	387,711.28	387,711.28	3,877.11	383,834.17	308,098.43	0.00	0.00	0.00	0.00	3,840.35
2010	381,564.15	12,845.06	380,376.70	3,803.77	12,716.61	376,572.93	0.00	0.00	0.00	0.00	1,187.45
2009	343,899.39	4,092.04	343,501.39	3,435.01	4,051.12	340,066.38	0.00	0.00	0.00	0.00	398.00
2008	320,999.78	641.26	320,879.17	3,208.79	634.85	317,670.38	0.00	0.00	0.00	0.00	120.61
2007	314,449.72	194.45	314,397.59	3,143.98	192.51	311,253.61	0.00	0.00	0.00	0.00	52.13
2006	310,555.04	64.09	310,532.64	3,105.33	63.45	307,427.31	0.00	0.00	0.00	0.00	22.40
2005	307,288.03	13.39	307,268.66	3,072.69	13.26	304,195.97	0.00	0.00	0.00	0.00	19.37
2004	306,163.40	1.00	306,145.17	3,061.45	0.99	303,083.72	0.00	0.00	0.00	0.00	18.23
2003	303,933.17	0.58	303,918.53	3,039.19	0.57	300,879.34	0.00	0.00	0.00	0.00	14.64
2002	294,179.61	0.67	294,179.61	2,941.80	0.66	291,237.81	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Oper	3,274,583.92	405,563.82	3,268,910.74	32,689.11	401,508.18	3,160,485.90	0.00	0.00	0.00	0.00	5,673.18
Central Consolidated Schools Debt Service											
2011	5,522,298.39	5,456,549.31	5,456,549.31	54,565.49	5,401,983.82	4,329,420.64	0.00	0.00	0.00	0.00	65,749.08
2010	5,369,473.35	185,984.06	5,349,077.34	53,490.77	184,124.22	5,295,586.57	0.00	0.00	0.00	0.00	20,396.01
2009	4,808,145.58	60,866.48	4,801,472.28	48,014.72	60,257.82	4,753,457.56	0.00	0.00	0.00	0.00	6,673.30
2008	4,518,173.96	11,101.63	4,516,113.47	45,161.13	10,990.61	4,470,952.34	0.00	0.00	0.00	0.00	2,060.49
2007	4,429,381.31	3,431.87	4,428,492.90	44,284.93	3,397.55	4,384,207.97	0.00	0.00	0.00	0.00	888.41
2006	4,184,776.14	1,102.14	4,184,371.60	41,843.72	1,091.12	4,142,527.88	0.00	0.00	0.00	0.00	404.54
2005	4,253,552.26	263.34	4,253,198.96	42,531.99	260.71	4,210,666.97	0.00	0.00	0.00	0.00	353.30
2004	4,220,589.27	19.70	4,220,251.93	42,202.52	19.50	4,178,049.41	0.00	0.00	0.00	0.00	337.34
2003	4,756,837.19	13.48	4,756,461.31	47,564.61	13.35	4,708,896.70	0.00	0.00	0.00	0.00	375.88
2002	4,588,317.09	15.14	4,588,317.09	45,883.17	14.99	4,542,433.92	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Debt	46,651,544.54	5,719,347.15	46,554,306.19	465,543.06	5,662,153.68	45,016,199.95	0.00	0.00	0.00	0.00	97,238.35
Central Consolidated Schools Capital Improvements											
2011	1,609,152.37	1,590,415.94	1,590,415.94	15,904.16	1,574,511.78	1,266,283.28	0.00	0.00	0.00	0.00	18,736.43
2010	1,567,564.56	54,212.51	1,561,665.95	15,616.66	53,670.38	1,546,049.29	0.00	0.00	0.00	0.00	5,898.61
2009	1,414,112.72	17,766.71	1,412,190.46	14,121.90	17,589.04	1,398,068.56	0.00	0.00	0.00	0.00	1,922.26
2008	1,321,696.61	3,247.50	1,321,081.43	13,210.81	3,215.03	1,307,870.62	0.00	0.00	0.00	0.00	615.18
2007	1,295,515.90	1,003.78	1,295,260.46	12,952.60	993.74	1,282,307.86	0.00	0.00	0.00	0.00	255.44
2006	1,273,710.46	335.46	1,273,590.05	12,735.90	332.11	1,260,854.15	0.00	0.00	0.00	0.00	120.41
2005	1,260,727.49	78.05	1,260,622.38	12,606.22	77.27	1,248,016.16	0.00	0.00	0.00	0.00	105.11
2004	1,286,433.96	5.86	1,286,333.67	12,863.34	5.80	1,273,470.33	0.00	0.00	0.00	0.00	100.29
2003	1,255,489.53	3.54	1,255,391.90	12,553.92	3.50	1,242,837.98	0.00	0.00	0.00	0.00	97.63
2002	1,204,959.18	3.94	1,204,959.18	12,049.59	3.90	1,192,909.59	0.00	0.00	0.00	0.00	0.00
Total Central Con Sch Cap	13,489,362.78	1,667,073.29	13,461,511.42	134,615.11	1,650,402.56	13,018,667.81	0.00	0.00	0.00	0.00	27,851.36

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	7,523,002.39	7,434,676.53	7,434,676.53	74,346.77	7,360,329.76	5,903,802.35	0.00	0.00	0.00	0.00	88,325.86
2010	7,318,602.06	253,041.63	7,291,119.99	72,911.20	250,511.21	7,218,208.79	0.00	0.00	0.00	0.00	27,482.07
2009	6,566,157.69	82,725.23	6,557,164.13	65,571.64	81,897.98	6,491,592.49	0.00	0.00	0.00	0.00	8,993.56
2008	6,160,870.35	14,990.39	6,158,074.07	61,580.74	14,840.49	6,096,493.33	0.00	0.00	0.00	0.00	2,796.28
2007	6,039,346.93	4,630.10	6,038,150.95	60,381.51	4,583.80	5,977,769.44	0.00	0.00	0.00	0.00	1,195.98
2006	5,769,041.64	1,501.69	5,768,494.29	57,684.94	1,486.67	5,710,809.35	0.00	0.00	0.00	0.00	547.35
2005	5,821,567.78	354.78	5,821,090.00	58,210.90	351.23	5,762,879.10	0.00	0.00	0.00	0.00	477.78
2004	5,813,186.63	26.56	5,812,730.77	58,127.31	26.29	5,754,603.46	0.00	0.00	0.00	0.00	455.86
2003	6,316,259.89	17.60	6,315,771.74	63,157.72	17.42	6,252,614.02	0.00	0.00	0.00	0.00	488.15
2002	6,087,455.88	19.75	6,087,455.88	60,874.56	19.55	6,026,581.32	0.00	0.00	0.00	0.00	0.00
Grand Total Central Sch.	63,415,491.24	7,791,984.26	63,284,728.35	632,847.28	7,714,064.42	61,195,353.65	0.00	0.00	0.00	0.00	130,762.89

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	495,279.27	476,435.86	476,435.86	4,764.36	471,671.50	471,671.50	0.00	0.00	0.00	0.00	18,843.41
2010	493,428.90	13,485.04	486,755.64	4,867.56	13,350.19	481,888.08	0.00	0.00	0.00	0.00	6,673.26
2009	478,807.86	6,322.55	476,555.36	4,765.55	6,259.32	471,789.81	0.00	0.00	0.00	0.00	2,252.50
2008	440,606.59	2,771.22	439,876.44	4,398.76	2,743.51	435,477.68	0.00	0.00	0.00	0.00	730.15
2007	400,676.07	1,220.46	400,520.41	4,005.20	1,208.26	396,515.21	0.00	0.00	0.00	0.00	155.66
2006	367,275.93	519.62	367,113.17	3,671.13	514.42	363,442.04	0.00	0.00	0.00	0.00	162.76
2005	339,063.90	130.66	338,986.17	3,389.86	129.35	335,596.31	0.00	0.00	0.00	0.00	77.73
2004	314,472.16	88.43	314,450.32	3,144.50	87.55	311,305.82	0.00	0.00	0.00	0.00	21.84
2003	298,786.17	73.61	298,776.51	2,987.77	72.87	295,788.74	0.00	0.00	0.00	0.00	9.66
2002	350,595.01	26.82	350,581.51	3,505.82	26.55	347,075.69	0.00	0.00	0.00	0.00	13.50
Total Farmington Sch Oper	3,978,991.86	501,074.27	3,950,051.39	39,500.51	496,063.53	3,910,550.88	0.00	0.00	0.00	0.00	28,940.47
Farmington Schools Debt Service											
2011	6,263,484.25	6,032,004.76	6,032,004.76	60,320.05	5,971,684.71	5,971,684.71	0.00	0.00	0.00	0.00	231,479.49
2010	6,210,365.29	172,400.04	6,129,074.44	61,290.74	170,676.04	6,067,783.70	0.00	0.00	0.00	0.00	81,290.85
2009	5,950,691.32	80,381.03	5,923,679.12	59,236.79	79,577.22	5,864,442.33	0.00	0.00	0.00	0.00	27,012.20
2008	6,351,677.93	42,049.88	6,341,614.23	63,416.14	41,629.38	6,278,198.09	0.00	0.00	0.00	0.00	10,063.70
2007	7,700,383.20	23,343.79	7,696,863.53	76,968.64	23,110.35	7,619,894.89	0.00	0.00	0.00	0.00	3,519.67
2006	5,878,527.54	8,231.42	5,876,066.20	58,760.66	8,149.11	5,817,305.54	0.00	0.00	0.00	0.00	2,461.34
2005	5,485,366.13	2,273.95	5,484,180.95	54,841.81	2,251.21	5,429,339.14	0.00	0.00	0.00	0.00	1,185.18
2004	5,896,940.07	1,855.48	5,896,536.86	58,965.37	1,836.93	5,837,571.49	0.00	0.00	0.00	0.00	403.21
2003	5,696,343.93	1,556.46	5,696,120.58	56,961.21	1,540.90	5,639,159.37	0.00	0.00	0.00	0.00	223.35
2002	6,825,355.20	604.08	6,825,115.65	68,251.16	598.04	6,756,864.49	0.00	0.00	0.00	0.00	239.55
Total Farmington Sch Debt	62,259,134.86	6,364,700.89	61,901,256.32	619,012.56	6,301,053.88	61,282,243.76	0.00	0.00	0.00	0.00	357,878.54
Farmington Schools Capital Improvements											
2011	2,420,333.61	2,330,475.97	2,330,475.97	23,304.76	2,307,171.21	2,307,171.21	0.00	0.00	0.00	0.00	89,857.64
2010	2,395,300.30	66,392.27	2,363,841.22	23,638.41	65,728.35	2,340,202.81	0.00	0.00	0.00	0.00	31,459.08
2009	2,336,422.68	31,466.85	2,325,765.75	23,257.66	31,152.18	2,302,508.09	0.00	0.00	0.00	0.00	10,656.93
2008	2,181,155.24	14,227.52	2,177,728.62	21,777.29	14,085.24	2,155,951.33	0.00	0.00	0.00	0.00	3,426.62
2007	1,990,608.96	6,035.71	1,989,678.50	19,896.79	5,975.35	1,969,781.72	0.00	0.00	0.00	0.00	930.46
2006	1,822,502.11	2,551.99	1,821,752.36	18,217.52	2,526.47	1,803,534.84	0.00	0.00	0.00	0.00	749.75
2005	1,654,286.20	679.75	1,653,925.37	16,539.25	672.95	1,637,386.12	0.00	0.00	0.00	0.00	360.83
2004	1,533,838.26	480.67	1,533,732.00	15,337.32	475.86	1,518,394.68	0.00	0.00	0.00	0.00	106.26
2003	1,458,420.04	397.83	1,458,362.38	14,583.62	393.85	1,443,778.76	0.00	0.00	0.00	0.00	57.66
2002	1,710,432.11	151.20	1,710,372.75	17,103.73	149.69	1,693,269.02	0.00	0.00	0.00	0.00	59.36
Total Farmington Sch Cap	19,503,299.51	2,452,859.76	19,365,634.92	193,656.35	2,428,331.16	19,171,978.57	0.00	0.00	0.00	0.00	137,664.59

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	3,077,244.31	2,963,426.40	2,963,426.40	29,634.26	0.00	0.00	0.00	0.00	0.00	0.00	113,817.91
2010	2,888,778.41	80,192.42	2,850,959.03	28,509.59	0.00	0.00	0.00	0.00	0.00	0.00	37,819.38
2009	2,995,311.91	40,467.32	2,981,712.27	29,817.12	0.00	0.00	0.00	0.00	0.00	0.00	13,599.64
2008	1,855,865.89	12,238.96	1,852,953.27	18,529.53	12,116.57	1,834,423.74	0.00	0.00	0.00	0.00	2,912.62
2007	26,989.75	81.75	26,943.23	269.43	0.00	0.00	0.00	0.00	0.00	0.00	46.52
2006	914,895.26	1,281.10	914,520.39	9,145.20	0.00	0.00	0.00	0.00	0.00	0.00	374.87
2005	854,488.94	354.42	854,308.52	8,543.09	0.00	0.00	0.00	0.00	0.00	0.00	180.42
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
Total Farmington Sch ET Debt	9,536,330.16	3,098,042.37	12,444,823.11	94,813.97	12,116.57	1,834,423.74	0.00	0.00	0.00	0.00	168,751.36

Total Farmington Schools By Year

2011	12,256,341.44	11,802,342.99	11,802,342.99	118,023.43	8,750,527.42	8,750,527.42	0.00	0.00	0.00	0.00	453,998.45
2010	11,987,872.90	332,469.77	11,830,630.33	118,306.30	249,754.58	8,889,874.59	0.00	0.00	0.00	0.00	157,242.57
2009	11,761,233.77	158,637.75	11,707,712.50	117,077.13	116,988.73	8,638,740.23	0.00	0.00	0.00	0.00	53,521.27
2008	10,829,305.65	71,287.58	10,812,172.56	108,121.73	70,574.70	10,704,050.83	0.00	0.00	0.00	0.00	17,133.09
2007	10,118,657.98	30,681.71	10,114,005.67	101,140.06	30,293.96	9,986,191.82	0.00	0.00	0.00	0.00	4,652.31
2006	8,983,200.84	12,584.13	8,979,452.12	89,794.52	11,190.00	7,984,282.41	0.00	0.00	0.00	0.00	3,748.72
2005	8,333,205.17	3,438.78	8,331,401.01	83,314.01	3,053.52	7,402,321.57	0.00	0.00	0.00	0.00	1,804.16
2004	7,745,250.49	2,424.58	7,744,719.18	77,447.19	2,400.33	7,667,271.99	0.00	0.00	0.00	0.00	531.31
2003	7,453,550.14	2,027.90	7,453,259.47	74,532.59	2,007.62	7,378,726.88	0.00	0.00	0.00	0.00	290.67
2002	8,886,382.32	782.10	8,886,069.91	88,860.70	774.28	8,797,209.21	0.00	0.00	0.00	0.00	312.41
Grand Total Farmington Sch.	98,355,000.70	12,416,677.29	97,661,765.74	976,617.66	9,237,565.14	86,199,196.94	0.00	0.00	0.00	0.00	693,234.96

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	11,298,351.39	10,986,458.62	10,986,458.62	109,864.59	10,876,594.03	10,876,594.03	0.00	0.00	0.00	0.00	311,892.77
2010	11,144,044.12	379,424.43	11,036,877.73	110,368.78	375,630.19	10,926,508.95	0.00	0.00	0.00	0.00	107,166.39
2009	10,713,272.13	123,288.32	10,655,703.06	106,557.03	122,055.44	10,549,146.03	0.00	0.00	0.00	0.00	57,569.07
2008	10,067,347.86	42,281.91	10,056,571.34	100,565.71	41,859.09	9,956,005.63	0.00	0.00	0.00	0.00	10,776.52
2007	9,538,717.59	17,329.32	9,535,497.37	95,354.97	17,156.03	9,440,142.40	0.00	0.00	0.00	0.00	3,220.22
2006	8,940,801.95	7,709.57	8,938,684.53	89,386.85	7,632.47	8,849,297.68	0.00	0.00	0.00	0.00	2,117.42
2005	8,460,149.50	2,167.56	8,459,044.87	84,590.45	2,145.88	8,374,454.42	0.00	0.00	0.00	0.00	1,104.63
2004	8,170,722.46	1,168.02	8,170,248.93	81,702.49	1,156.34	8,088,546.44	0.00	0.00	0.00	0.00	473.53
2003	7,741,525.31	958.72	7,741,146.03	77,411.46	949.13	7,663,734.57	0.00	0.00	0.00	0.00	379.28
2002	7,907,654.41	371.18	7,907,451.76	79,074.52	367.47	7,828,377.24	0.00	0.00	0.00	0.00	202.65
Total San Juan Comm. College	93,982,586.72	11,561,157.65	93,487,684.24	934,876.84	11,445,546.07	92,552,807.40	0.00	0.00	0.00	0.00	494,902.48
Comm. College Building Levy											
2011	1,724,107.59	1,673,508.35	1,673,508.35	16,735.08	1,656,773.27	1,656,773.27	0.00	0.00	0.00	0.00	50,599.24
2010	1,677,495.58	57,331.31	1,660,379.42	16,603.79	56,758.00	1,643,775.63	0.00	0.00	0.00	0.00	17,116.16
2009	1,621,455.36	19,778.39	1,612,670.33	16,126.70	19,580.61	1,596,543.63	0.00	0.00	0.00	0.00	8,785.03
2008	1,503,901.19	6,980.66	1,502,144.90	15,021.45	6,910.85	1,487,123.45	0.00	0.00	0.00	0.00	1,756.29
2007	1,429,008.53	2,830.83	1,428,460.98	14,284.61	2,802.52	1,414,176.37	0.00	0.00	0.00	0.00	547.55
2006	1,313,307.81	1,235.76	1,312,961.86	13,129.62	1,223.40	1,299,832.24	0.00	0.00	0.00	0.00	345.95
2005	1,245,815.27	367.59	1,245,631.64	12,456.32	363.91	1,233,175.32	0.00	0.00	0.00	0.00	183.63
2004	1,195,555.26	204.37	1,195,472.75	11,954.73	202.33	1,183,518.02	0.00	0.00	0.00	0.00	82.51
2003	1,139,287.19	169.57	1,139,221.11	11,392.21	167.87	1,127,828.90	0.00	0.00	0.00	0.00	66.08
2002	1,143,289.44	65.31	1,143,260.97	11,432.61	64.66	1,131,828.36	0.00	0.00	0.00	0.00	28.47
Total Bldng. Levy	13,993,223.22	1,762,472.14	13,913,712.31	139,137.12	1,744,847.42	13,774,575.19	0.00	0.00	0.00	0.00	79,510.91
Total San Juan Comm. College By Year											
2011	13,022,458.98	12,659,966.97	12,659,966.97	126,599.67	12,533,367.30	12,533,367.30	0.00	0.00	0.00	0.00	362,492.01
2010	12,821,539.70	436,755.74	12,697,257.15	126,972.57	432,388.18	12,570,284.58	0.00	0.00	0.00	0.00	124,282.55
2009	12,334,727.49	143,066.71	12,268,373.39	122,683.73	141,636.04	12,145,689.66	0.00	0.00	0.00	0.00	66,354.10
2008	11,571,249.05	49,262.57	11,558,716.24	115,587.16	48,769.94	11,443,129.08	0.00	0.00	0.00	0.00	12,532.81
2007	10,967,726.12	20,160.15	10,963,958.35	109,639.58	19,958.55	10,854,318.77	0.00	0.00	0.00	0.00	3,767.77
2006	10,254,109.76	8,945.33	10,251,646.39	102,516.46	8,855.88	10,149,129.93	0.00	0.00	0.00	0.00	2,463.37
2005	9,705,964.77	2,535.15	9,704,676.51	97,046.77	2,509.80	9,607,629.74	0.00	0.00	0.00	0.00	1,288.26
2004	9,366,277.72	1,372.39	9,365,721.68	93,657.22	1,358.67	9,272,064.46	0.00	0.00	0.00	0.00	556.04
2003	8,880,812.50	1,128.29	8,880,367.14	88,803.67	1,117.01	8,791,563.47	0.00	0.00	0.00	0.00	445.36
2002	9,050,943.85	436.49	9,050,712.73	90,507.13	432.13	8,960,205.60	0.00	0.00	0.00	0.00	231.12
Grand Total SJ College	107,975,809.94	13,323,629.79	107,401,396.55	1,074,013.97	13,190,393.49	106,327,382.58	0.00	0.00	0.00	0.00	574,413.39

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	544,174.11	525,839.61	525,839.61	5,258.40	520,581.21	520,581.21	0.00	0.00	0.00	0.00	18,334.50
2010	516,383.95	14,588.29	510,633.82	5,106.34	14,442.41	505,527.48	0.00	0.00	0.00	0.00	5,750.13
2009	493,638.16	4,865.65	491,267.62	4,912.68	4,816.99	486,354.94	0.00	0.00	0.00	0.00	2,370.54
2008	442,260.12	1,558.62	441,651.90	4,416.52	1,543.03	437,235.38	0.00	0.00	0.00	0.00	608.22
2007	403,557.53	330.33	403,478.48	4,034.78	327.03	399,443.70	0.00	0.00	0.00	0.00	79.05
2006	358,842.25	164.88	358,768.58	3,587.69	163.23	355,180.89	0.00	0.00	0.00	0.00	73.67
2005	334,077.46	129.82	334,077.46	3,340.77	128.52	330,736.69	0.00	0.00	0.00	0.00	0.00
2004	312,309.07	39.06	312,309.07	3,123.09	38.67	309,185.98	0.00	0.00	0.00	0.00	0.00
2003	296,757.21	36.67	296,757.21	2,967.57	36.30	293,789.64	0.00	0.00	0.00	0.00	0.00
2002	280,393.18	0.00	280,393.18	2,803.93	0.00	277,589.25	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	3,982,393.04	547,552.93	3,955,176.93	39,551.77	542,077.40	3,915,625.16	0.00	0.00	0.00	0.00	27,216.11
Aztec Debt Service											
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	11,543.77	0.00	11,543.77	115.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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											
2011	13,132.35	12,708.50	12,708.50	127.09	12,581.42	12,581.42	0.00	0.00	0.00	0.00	423.85
2010	13,119.63	311.78	13,029.76	130.30	308.66	12,899.46	0.00	0.00	0.00	0.00	89.87
2009	13,106.69	63.85	13,090.80	130.91	63.21	12,959.89	0.00	0.00	0.00	0.00	15.89
2008	13,193.52	15.26	13,185.58	131.86	15.11	13,053.72	0.00	0.00	0.00	0.00	7.94
2007	13,192.46	0.00	13,192.46	131.92	0.00	13,180.17	0.00	0.00	0.00	0.00	0.00
2006	13,169.51	0.00	13,169.51	131.70	0.00	13,147.27	0.00	0.00	0.00	0.00	0.00
2005	13,171.36	0.00	13,171.36	131.71	0.00	13,147.48	0.00	0.00	0.00	0.00	0.00
2004	13,169.74	0.00	13,169.74	131.70	0.00	13,147.50	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	132.81	0.00	13,159.19	0.00	0.00	0.00	0.00	0.00
2002	13,151.76	0.00	13,151.76	131.52	0.00	13,159.18	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	131,688.44	13,099.39	131,150.89	1,311.51	12,968.40	130,435.28	0.00	0.00	0.00	0.00	537.55

STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	557,306.46	538,548.11	538,548.11	5,385.48	533,162.63	533,162.63	0.00	0.00	0.00	0.00	18,758.35
2010	529,503.58	14,900.07	523,663.58	5,236.64	14,751.07	518,426.94	0.00	0.00	0.00	0.00	5,840.00
2009	506,744.85	4,929.50	504,358.42	5,043.58	4,880.21	499,314.84	0.00	0.00	0.00	0.00	2,386.43
2008	455,453.64	1,573.88	454,837.48	4,548.37	1,558.14	450,289.11	0.00	0.00	0.00	0.00	616.16
2007	416,749.99	330.33	416,670.94	4,166.71	327.03	412,623.87	0.00	0.00	0.00	0.00	79.05
2006	372,011.76	164.88	371,938.09	3,719.38	163.23	368,328.16	0.00	0.00	0.00	0.00	73.67
2005	347,248.82	129.82	347,248.82	3,472.49	128.52	343,884.17	0.00	0.00	0.00	0.00	0.00
2004	325,478.81	39.06	325,478.81	3,254.79	38.67	322,333.48	0.00	0.00	0.00	0.00	0.00
2003	310,038.63	36.67	310,038.63	3,100.39	36.30	306,948.83	0.00	0.00	0.00	0.00	0.00
2002	305,088.71	0.00	305,088.71	3,050.89	0.00	290,748.43	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	4,125,625.25	560,652.32	4,097,871.59	40,978.72	555,045.80	4,046,060.44	0.00	0.00	0.00	0.00	27,753.66

STATE OF NEW MEXICO
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PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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City of Bloomfield Operating											
2011	559,324.08	526,639.36	526,639.36	5,266.39	521,372.97	521,372.97	0.00	0.00	0.00	0.00	32,684.72
2010	534,765.51	26,309.79	526,834.13	5,268.34	26,046.69	521,565.79	0.00	0.00	0.00	0.00	7,931.38
2009	469,198.35	7,959.57	465,834.76	4,658.35	7,879.97	461,176.41	0.00	0.00	0.00	0.00	3,363.59
2008	430,288.56	4,151.55	429,012.06	4,290.12	4,110.03	424,721.94	0.00	0.00	0.00	0.00	1,276.50
2007	389,628.21	1,663.46	389,287.45	3,892.87	1,646.83	385,394.58	0.00	0.00	0.00	0.00	340.76
2006	334,319.38	873.34	334,264.45	3,342.64	864.61	330,921.81	0.00	0.00	0.00	0.00	54.93
2005	323,901.53	208.55	323,847.89	3,238.48	206.46	320,609.41	0.00	0.00	0.00	0.00	53.64
2004	301,701.21	46.72	301,701.21	3,017.01	0.00	298,684.20	0.00	0.00	0.00	0.00	0.00
2003	311,293.94	45.45	311,293.94	3,112.94	0.00	308,181.00	0.00	0.00	0.00	0.00	0.00
2002	290,166.11	0.00	290,166.11	2,901.66	0.00	287,264.45	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Oper.	3,944,586.88	567,897.79	3,898,881.36	38,988.81	562,127.56	3,859,892.55	0.00	0.00	0.00	0.00	45,705.52
61/20 Operating											
2011	8,051.20	6,650.38	6,650.38	66.50	6,583.88	6,583.88	0.00	0.00	0.00	0.00	1,400.82
2010	7,263.29	19.92	6,204.85	62.05	19.72	6,142.80	0.00	0.00	0.00	0.00	1,058.44
2009	6,650.74	2.85	5,680.17	56.80	2.82	5,623.37	0.00	0.00	0.00	0.00	970.57
2008	5,036.58	2.83	5,036.58	50.37	2.80	4,986.21	0.00	0.00	0.00	0.00	0.00
2007	4,182.98	0.00	4,182.98	41.83	0.00	4,141.15	0.00	0.00	0.00	0.00	0.00
2006	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00	0.00	0.00
2005	2,676.59	0.00	2,676.59	26.77	0.00	2,649.82	0.00	0.00	0.00	0.00	0.00
2004	1,893.29	0.00	1,893.29	18.93	0.00	1,874.36	0.00	0.00	0.00	0.00	0.00
2003	1,541.00	0.00	1,541.00	15.41	0.00	1,525.59	0.00	0.00	0.00	0.00	0.00
2002	1,570.34	0.00	1,570.34	15.70	0.00	1,554.64	0.00	0.00	0.00	0.00	0.00
Total 61/20 Oper.	41,770.55	6,675.98	38,340.72	383.41	6,609.22	37,957.31	0.00	0.00	0.00	0.00	3,429.83
Bloomfield Debt Service											
2011	228,642.05	215,474.40	215,474.40	2,154.74	213,319.66	213,319.66	0.00	0.00	0.00	0.00	13,167.65
2010	215,475.36	10,469.08	212,172.03	2,121.72	10,364.39	210,050.31	0.00	0.00	0.00	0.00	3,303.33
2009	191,639.90	3,359.39	190,232.43	1,902.32	3,325.80	188,330.11	0.00	0.00	0.00	0.00	1,407.47
2008	202,981.42	1,704.98	202,465.10	2,024.65	1,687.93	200,440.45	0.00	0.00	0.00	0.00	516.32
2007	130,037.21	806.86	129,869.78	1,298.70	798.79	128,571.08	0.00	0.00	0.00	0.00	167.43
2006	60,100.64	310.87	60,080.32	600.80	307.76	59,479.52	0.00	0.00	0.00	0.00	20.32
2005	89,984.12	37.03	89,973.90	899.74	36.66	89,074.16	0.00	0.00	0.00	0.00	10.22
2004	54,724.41	14.58	54,724.41	547.24	14.43	54,177.17	0.00	0.00	0.00	0.00	0.00
2003	54,949.01	9.29	54,949.01	549.49	9.20	54,399.52	0.00	0.00	0.00	0.00	0.00
2002	104,915.15	0.00	104,915.15	1,049.15	0.00	103,866.00	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Debt Svc.	1,333,449.27	232,186.48	1,314,856.53	13,148.57	229,864.62	1,301,707.96	0.00	0.00	0.00	0.00	18,592.74

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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											
2011	2,927.25	2,436.34	2,436.34	24.36	2,411.98	2,411.98	0.00	0.00	0.00	0.00	490.91
2010	2,727.88	7.47	2,342.93	23.43	7.40	2,319.50	0.00	0.00	0.00	0.00	384.95
2009	2,629.35	1.23	2,251.90	22.52	1.22	2,229.38	0.00	0.00	0.00	0.00	377.45
2008	2,256.93	1.18	2,256.93	22.57	1.17	2,234.36	0.00	0.00	0.00	0.00	0.00
2007	1,237.90	0.00	1,237.90	12.38	0.00	1,225.52	0.00	0.00	0.00	0.00	0.00
2006	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00	0.00	0.00
2005	656.64	0.00	656.64	6.57	0.00	650.07	0.00	0.00	0.00	0.00	0.00
2004	305.90	0.00	305.90	3.06	0.00	302.84	0.00	0.00	0.00	0.00	0.00
2003	247.83	0.00	247.83	2.48	0.00	245.35	0.00	0.00	0.00	0.00	0.00
2002	530.49	0.00	530.49	5.30	0.00	525.19	0.00	0.00	0.00	0.00	0.00
Total 61/20 Debt Service	13,960.31	2,446.22	12,707.00	127.07	2,421.76	12,579.93	0.00	0.00	0.00	0.00	1,253.31
Total City of Bloomfield & 61/20											
2011	798,944.58	751,200.48	751,200.48	7,512.00	743,688.48	743,688.48	0.00	0.00	0.00	0.00	47,744.10
2010	760,232.04	36,806.26	747,553.94	7,475.54	36,438.20	740,078.40	0.00	0.00	0.00	0.00	12,678.10
2009	670,118.34	11,323.04	663,999.26	6,639.99	11,209.81	657,359.27	0.00	0.00	0.00	0.00	6,119.08
2008	640,563.49	5,860.54	638,770.67	6,387.71	5,801.93	632,382.96	0.00	0.00	0.00	0.00	1,792.82
2007	525,086.30	2,470.32	524,578.11	5,245.78	2,445.62	519,332.33	0.00	0.00	0.00	0.00	508.19
2006	397,764.70	1,184.21	397,689.45	3,976.89	1,172.37	393,712.56	0.00	0.00	0.00	0.00	75.25
2005	417,218.88	245.58	417,155.02	4,171.55	243.12	412,983.47	0.00	0.00	0.00	0.00	63.86
2004	358,624.81	61.30	358,624.81	3,586.25	60.69	355,038.56	0.00	0.00	0.00	0.00	0.00
2003	368,031.78	54.74	368,031.78	3,680.32	54.19	364,351.46	0.00	0.00	0.00	0.00	0.00
2002	397,182.09	0.00	397,182.09	3,971.82	0.00	393,210.27	0.00	0.00	0.00	0.00	0.00
Totals	5,333,767.01	809,206.47	5,264,785.61	52,647.86	801,114.41	5,212,137.75	0.00	0.00	0.00	0.00	68,981.40

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	1,701,070.71	1,641,482.17	1,641,482.17	16,414.82	1,625,067.35	1,625,067.35	0.00	0.00	0.00	0.00	59,588.54
2010	1,626,343.65	39,628.24	1,605,431.62	16,054.32	39,231.96	1,589,377.30	0.00	0.00	0.00	0.00	20,912.03
2009	1,482,596.41	19,312.18	1,475,610.60	14,756.11	19,119.06	1,460,854.49	0.00	0.00	0.00	0.00	6,985.81
2008	1,411,270.92	8,589.54	1,409,413.10	14,094.13	8,503.64	1,395,318.97	0.00	0.00	0.00	0.00	1,857.82
2007	1,307,275.03	4,285.33	1,306,908.84	13,069.09	4,242.48	1,293,839.75	0.00	0.00	0.00	0.00	366.19
2006	1,196,734.98	1,813.71	1,196,433.59	11,964.34	1,795.57	1,184,469.25	0.00	0.00	0.00	0.00	301.39
2005	1,095,868.71	355.15	1,095,788.15	10,957.88	351.60	1,084,830.27	0.00	0.00	0.00	0.00	80.56
2004	1,019,868.02	236.59	1,019,833.62	10,198.34	234.22	1,009,635.28	0.00	0.00	0.00	0.00	34.40
2003	960,168.71	193.16	960,166.38	9,601.66	191.23	950,564.72	0.00	0.00	0.00	0.00	2.33
2002	924,260.52	82.38	924,257.89	9,242.58	81.56	915,015.31	0.00	0.00	0.00	0.00	2.63
Total Farmington Operational	12,725,457.66	1,715,978.45	12,635,325.96	126,353.26	1,698,818.67	12,508,972.70	0.00	0.00	0.00	0.00	90,131.70

STATE OF NEW MEXICO
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 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	241,678.78	223,947.96	223,947.96	0.00	194,831.23	194,831.23	0.00	0.00	0.00	0.00	17,730.82
2010	241,802.24	10,268.09	235,110.94	0.00	13,562.44	221,280.81	0.00	0.00	0.00	0.00	6,691.30
2009	226,181.25	4,910.67	224,511.50	0.00	4,648.13	184,898.99	0.00	0.00	0.00	0.00	1,669.75
2008	214,470.61	1,476.38	213,926.61	0.00	743.21	110,083.12	0.00	0.00	0.00	0.00	544.00
2007	207,334.59	679.99	207,303.79	0.00	181.67	94,107.81	0.00	0.00	0.00	0.00	30.80
2006	205,101.23	250.76	205,101.23	0.00	49.00	93,888.52	0.00	0.00	0.00	0.00	0.00
2005	210,295.36	204.24	210,295.36	0.00	0.00	93,627.55	0.00	0.00	0.00	0.00	0.00
2004	211,731.28	0.00	211,731.28	0.00	0.00	93,210.27	0.00	0.00	0.00	0.00	0.00
2003	226,891.43	0.00	226,891.43	0.00	0.00	78,474.46	0.00	0.00	0.00	0.00	0.00
2002	185,937.97	0.00	185,937.97	0.00	0.00	76,574.38	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	2,171,424.74	241,738.09	2,144,758.07	0.00	214,015.68	1,240,977.14	0.00	0.00	0.00	0.00	26,666.67

STATE OF NEW MEXICO
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 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	47,026.19	45,019.60	45,019.60	0.00	50,566.05	50,566.05	0.00	0.00	0.00	0.00	2,006.59
2010	47,996.04	1,846.64	47,418.29	0.00	1,331.13	33,755.88	0.00	0.00	0.00	0.00	577.75
2009	47,053.13	757.08	46,799.64	0.00	444.53	33,744.32	0.00	0.00	0.00	0.00	253.49
2008	47,543.90	374.99	47,512.40	0.00	210.00	34,495.30	0.00	0.00	0.00	0.00	31.50
2007	46,816.75	149.31	46,816.75	0.00	55.19	33,949.15	0.00	0.00	0.00	0.00	0.00
2006	47,948.74	86.31	47,948.74	0.00	0.00	34,375.17	0.00	0.00	0.00	0.00	0.00
2005	46,925.65	86.31	46,925.65	0.00	0.00	34,401.08	0.00	0.00	0.00	0.00	0.00
2004	52,650.72	0.00	52,650.72	0.00	0.00	34,313.98	0.00	0.00	0.00	0.00	0.00
2003	34,350.37	0.00	34,350.37	0.00	0.00	34,104.62	0.00	0.00	0.00	0.00	0.00
2002	33,926.27	0.00	33,926.27	0.00	0.00	34,156.38	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	452,237.76	48,320.24	449,368.43	0.00	52,606.90	357,861.93	0.00	0.00	0.00	0.00	2,869.33

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	56,677.06	55,160.85	55,160.85	2,206.43	52,954.42	52,954.42	0.00	0.00	0.00	0.00	1,516.21
2010	42,792.05	617.60	42,243.20	1,689.73	592.90	40,553.47	0.00	0.00	0.00	0.00	548.85
2009	44,738.85	473.82	44,484.14	1,779.37	454.87	42,704.77	0.00	0.00	0.00	0.00	254.71
2008	44,355.96	178.60	44,247.32	1,769.89	171.46	42,477.43	0.00	0.00	0.00	0.00	108.64
2007	45,375.10	79.86	45,335.29	1,813.41	76.67	43,521.88	0.00	0.00	0.00	0.00	39.81
2006	45,235.57	76.36	45,214.36	1,808.57	0.00	43,405.79	0.00	0.00	0.00	0.00	21.21
2005	45,306.60	11.95	45,306.60	1,812.26	0.00	43,494.34	0.00	0.00	0.00	0.00	0.00
2004	45,293.47	0.00	45,293.47	1,811.74	0.00	43,481.73	0.00	0.00	0.00	0.00	0.00
2003	28,368.28	0.00	28,368.28	1,134.73	0.00	27,233.55	0.00	0.00	0.00	0.00	0.00
2002	30,514.30	0.00	30,514.30	1,220.57	0.00	29,293.73	0.00	0.00	0.00	0.00	0.00
Total Hammond Irr. District	428,657.24	56,599.04	426,167.81	17,046.71	54,250.30	409,121.10	0.00	0.00	0.00	0.00	2,489.43

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	1,565.37	1,565.37	1,565.37	62.61	1,502.76	1,502.08	0.00	0.00	0.00	0.00	0.00
2010	1,567.60	556.35	1,567.60	62.70	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2009	1,565.36	0.00	1,565.36	62.61	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2008	1,565.38	0.00	1,565.38	62.62	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
2007	1,565.37	0.00	1,565.37	62.61	0.00	1,662.66	0.00	0.00	0.00	0.00	0.00
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,565.36	0.00	0.00	0.00	0.00	0.00
2005	1,565.37	0.00	1,565.37	62.61	0.00	1,626.81	0.00	0.00	0.00	0.00	0.00
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
2003	1,630.59	0.00	1,630.59	65.22	0.00	1,565.34	0.00	0.00	0.00	0.00	0.00
2002	1,630.59	0.00	1,630.59	65.22	0.00	1,565.35	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	15,786.37	2,121.72	15,786.37	631.45	1,502.76	15,749.06	0.00	0.00	0.00	0.00	0.00

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	31,284.07	28,278.93	28,278.93	1,131.16	27,147.77	27,147.77	0.00	0.00	0.00	0.00	3,005.14
2010	28,497.93	1,765.25	27,511.20	1,100.45	1,694.64	26,410.75	0.00	0.00	0.00	0.00	986.73
2009	26,939.27	703.52	26,584.41	1,063.38	675.38	25,521.03	0.00	0.00	0.00	0.00	354.86
2008	24,193.40	486.28	24,105.81	964.23	466.83	23,141.58	0.00	0.00	0.00	0.00	87.59
2007	23,348.88	208.87	23,344.13	933.77	200.52	22,410.36	0.00	0.00	0.00	0.00	4.75
2006	21,205.34	114.05	21,200.59	848.02	0.00	20,352.57	0.00	0.00	0.00	0.00	4.75
2005	19,795.72	7.57	19,790.97	791.64	0.00	18,999.33	0.00	0.00	0.00	0.00	4.75
2004	17,503.78	0.00	17,499.03	699.96	0.00	16,799.07	0.00	0.00	0.00	0.00	4.75
2003	17,410.63	0.00	17,405.88	696.24	0.00	16,709.64	0.00	0.00	0.00	0.00	4.75
2002	15,459.72	0.00	15,459.72	618.39	0.00	14,841.33	0.00	0.00	0.00	0.00	0.00
Total La Plata Irr. District	225,638.74	31,564.47	221,180.67	8,847.23	30,185.14	212,333.44	0.00	0.00	0.00	0.00	4,458.07

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	3,913,751.83	3,798,861.07	3,798,861.07	37,988.61	3,760,872.46	3,760,872.46	0.00	0.00	0.00	0.00	114,890.76
2010	4,277,636.79	146,194.68	4,233,983.44	42,339.83	144,732.73	4,191,643.61	0.00	0.00	0.00	0.00	43,653.35
2009	3,108,605.62	37,907.74	3,091,984.52	30,919.85	37,528.66	3,061,064.67	0.00	0.00	0.00	0.00	16,621.10
2008	3,133,370.20	14,543.33	3,129,652.20	31,296.52	14,397.90	3,098,355.68	0.00	0.00	0.00	0.00	3,718.00
2007	2,907,996.67	5,760.60	2,906,904.92	29,069.05	5,702.99	2,877,835.87	0.00	0.00	0.00	0.00	1,091.75
2006	2,825,676.73	2,658.94	2,824,932.34	28,249.32	2,632.35	2,796,683.02	0.00	0.00	0.00	0.00	744.39
2005	2,562,208.65	756.18	2,561,826.17	25,618.26	748.62	2,536,207.91	0.00	0.00	0.00	0.00	382.48
2004	2,048,385.52	350.11	2,048,242.30	20,482.42	346.61	2,027,759.88	0.00	0.00	0.00	0.00	143.22
2003	2,886,188.96	429.66	2,886,016.86	28,860.17	425.36	2,857,156.69	0.00	0.00	0.00	0.00	172.10
2002	2,123,149.76	122.25	2,123,080.95	21,230.81	121.03	2,101,850.14	0.00	0.00	0.00	0.00	68.81
Total State of N. M.	29,786,970.73	4,007,584.56	29,605,484.77	296,054.85	3,967,508.71	29,309,429.92	0.00	0.00	0.00	0.00	181,485.96
NM Livestock Board											
2011	12,301.67	10,937.22	10,937.22	109.37	10,827.85	10,827.85	0.00	0.00	0.00	0.00	1,364.45
2010	10,624.77	1,077.20	10,494.27	104.94	1,066.43	10,389.33	0.00	0.00	0.00	0.00	130.50
2009	11,654.22	117.84	11,524.72	115.25	116.66	11,409.47	0.00	0.00	0.00	0.00	129.50
2008	10,892.88	34.43	10,892.88	108.93	34.09	10,783.95	0.00	0.00	0.00	0.00	0.00
2007	17,114.60	36.29	17,114.60	171.15	35.93	16,943.45	0.00	0.00	0.00	0.00	0.00
2006	18,627.82	13.75	18,627.82	186.28	13.61	18,441.54	0.00	0.00	0.00	0.00	0.00
2005	16,828.50	0.00	16,828.50	168.29	0.00	16,660.22	0.00	0.00	0.00	0.00	0.00
2004	15,539.49	0.00	15,539.49	155.39	0.00	15,384.10	0.00	0.00	0.00	0.00	0.00
2003	14,608.29	0.00	14,608.29	146.08	0.00	14,462.21	0.00	0.00	0.00	0.00	0.00
2002	13,702.17	0.00	13,702.17	137.02	0.00	13,565.15	0.00	0.00	0.00	0.00	0.00
Total NM Livestock	141,894.41	12,216.73	140,269.96	1,402.70	12,094.56	138,867.26	0.00	0.00	0.00	0.00	1,624.45
State Of New Mexico Total											
2011	3,926,053.50	3,809,798.29	3,809,798.29	38,097.98	3,771,700.31	3,771,700.31	0.00	0.00	0.00	0.00	116,255.21
2010	4,288,261.56	147,271.88	4,244,477.71	42,444.78	145,799.16	4,202,032.93	0.00	0.00	0.00	0.00	43,783.85
2009	3,120,259.84	38,025.58	3,103,509.24	31,035.09	37,645.32	3,072,474.15	0.00	0.00	0.00	0.00	16,750.60
2008	3,144,263.08	14,577.76	3,140,545.08	31,405.45	14,431.98	3,109,139.63	0.00	0.00	0.00	0.00	3,718.00
2007	2,925,111.27	5,796.89	2,924,019.52	29,240.20	5,738.92	2,894,779.32	0.00	0.00	0.00	0.00	1,091.75
2006	2,844,304.55	2,672.69	2,843,560.16	28,435.60	2,645.96	2,815,124.56	0.00	0.00	0.00	0.00	744.39
2005	2,579,037.15	756.18	2,578,654.67	25,786.55	748.62	2,552,868.12	0.00	0.00	0.00	0.00	382.48
2004	2,063,925.01	350.11	2,063,781.79	20,637.82	346.61	2,043,143.97	0.00	0.00	0.00	0.00	143.22
2003	2,900,797.25	429.66	2,900,625.15	29,006.25	425.36	2,871,618.90	0.00	0.00	0.00	0.00	172.10
2002	2,136,851.93	122.25	2,136,783.12	21,367.83	121.03	2,115,415.29	0.00	0.00	0.00	0.00	68.81
Grand Total State	29,928,865.14	4,019,801.29	29,745,754.73	297,457.55	3,979,603.28	29,448,297.18	0.00	0.00	0.00	0.00	183,110.41

STATE OF NEW MEXICO
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 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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											
2011	20,321,467.85	19,757,243.97	19,757,243.97	197,572.44	19,559,671.53	19,559,671.53	0.00	0.00	0.00	0.00	564,223.88
2010	20,051,295.17	682,964.68	19,857,237.24	198,572.37	676,135.03	19,658,664.87	0.00	0.00	0.00	0.00	194,057.93
2009	19,259,853.12	222,931.86	19,156,321.94	191,563.22	220,702.54	18,964,758.72	0.00	0.00	0.00	0.00	103,531.18
2008	18,122,373.53	77,076.50	18,102,829.31	181,028.29	76,305.74	17,921,801.02	0.00	0.00	0.00	0.00	19,544.22
2007	17,147,971.87	31,459.21	17,142,107.83	171,421.08	31,144.62	16,970,686.75	0.00	0.00	0.00	0.00	5,864.04
2006	16,082,929.82	14,043.01	16,079,051.83	160,790.52	13,902.58	15,918,261.31	0.00	0.00	0.00	0.00	3,877.99
2005	15,213,292.58	3,969.05	15,211,283.72	152,112.84	3,929.36	15,059,170.88	0.00	0.00	0.00	0.00	2,008.86
2004	14,676,699.94	2,145.68	14,675,835.15	146,758.35	2,124.22	14,529,076.80	0.00	0.00	0.00	0.00	864.79
2003	13,904,684.56	1,759.70	13,903,990.25	139,039.90	1,742.10	13,764,950.35	0.00	0.00	0.00	0.00	694.31
2002	14,062,439.60	684.15	14,062,077.28	140,620.77	677.31	13,921,456.51	0.00	0.00	0.00	0.00	362.32
Total	168,843,008.04	20,794,277.81	167,947,978.52	1,679,479.79	20,586,335.03	166,268,498.73	0.00	0.00	0.00	0.00	895,029.52
Communications Authority											
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Reserve Fund 0.00											
2011	1,436,766.26	1,394,590.50	1,394,590.50	13,945.91	1,380,644.60	1,380,644.60	0.00	0.00	0.00	0.00	42,175.76
2010	1,397,913.36	47,776.39	1,383,652.21	13,836.52	1,369,815.69	1,369,815.69	0.00	0.00	0.00	0.00	14,261.15
2009	1,423,983.00	16,482.00	1,416,639.37	14,166.39	1,402,472.98	1,402,472.98	0.00	0.00	0.00	0.00	7,343.63
2008	1,253,044.87	5,817.16	1,251,494.68	12,514.95	1,238,979.73	1,238,979.73	0.00	0.00	0.00	0.00	1,550.19
2007	1,190,429.99	2,359.01	1,189,970.15	11,899.70	1,178,070.45	1,178,070.45	0.00	0.00	0.00	0.00	459.84
2006	1,093,891.96	1,029.79	1,093,614.14	10,936.14	1,082,678.00	1,082,678.00	0.00	0.00	0.00	0.00	277.82
2005	1,038,181.30	306.34	1,038,018.23	10,380.18	1,027,638.05	1,027,638.05	0.00	0.00	0.00	0.00	163.07
2004	996,307.43	170.31	996,233.32	9,962.33	986,270.99	986,270.99	0.00	0.00	0.00	0.00	74.11
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
Total	9,830,518.17	1,468,531.50	9,764,212.60	97,642.13	9,666,570.47	9,666,570.47	0.00	0.00	0.00	0.00	66,305.57

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2012

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
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Total San Juan County By Year

2011	21,758,234.11	21,151,834.47	21,151,834.47	211,518.34	20,940,316.13	20,940,316.13	0.00	0.00	0.00	0.00	606,399.64
2010	21,449,208.53	730,741.07	21,240,889.45	198,572.37	676,135.03	19,658,664.87	0.00	0.00	0.00	0.00	208,319.08
2009	20,683,836.12	239,413.86	20,572,961.31	191,563.22	220,702.54	18,964,758.72	0.00	0.00	0.00	0.00	110,874.81
2008	19,375,418.40	82,893.66	19,354,323.99	181,028.29	76,305.74	17,921,801.02	0.00	0.00	0.00	0.00	21,094.41
2007	18,338,401.86	33,818.22	18,332,077.98	171,421.08	31,144.62	16,970,686.75	0.00	0.00	0.00	0.00	6,323.88
2006	17,176,821.78	15,072.80	17,172,665.97	160,790.52	13,902.58	15,918,261.31	0.00	0.00	0.00	0.00	4,155.81
2005	16,251,473.88	4,275.39	16,249,301.95	152,112.84	3,929.36	15,059,170.88	0.00	0.00	0.00	0.00	2,171.93
2004	15,673,007.37	2,315.99	15,672,068.47	146,758.35	2,124.22	14,529,076.80	0.00	0.00	0.00	0.00	938.90
2003	13,904,684.56	1,759.70	13,903,990.25	139,039.90	1,742.10	13,764,950.35	0.00	0.00	0.00	0.00	694.31
2002	14,062,439.60	684.15	14,062,077.28	140,620.77	677.31	13,921,456.51	0.00	0.00	0.00	0.00	362.32
Grand Total County	178,673,526.21	22,262,809.31	177,712,191.12	1,693,425.69	21,966,979.63	167,649,143.33	0.00	0.00	0.00	0.00	961,335.09

Grand Total

All Agencies	550,481,280.64	69,714,100.03	547,358,472.07	5,383,841.29	65,864,832.74	520,290,554.27	0.00	0.00	0.00	0.00	3,122,808.57
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Taxes reported in the general fund

(895,029.52)

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

(66,305.57)

Receivables

Agency Funds

2,161,473.48

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2011-2012**

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 FY2012	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 (14 total) and the City of Aztec's volunteer fire department	03/86	Varies Oct11-Oct12 127,797 less City of Aztec portion of 9,419	Pro-rated Pre- mium	118,378	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 FY11-12 924,792	All	924,792	San Juan County	San Juan County	San Juan County
City of Aztec City of Bloomfield City of Farmington Eleventh Judicial District Attorney's Office	UNET	Creates Unified Narcotics Enforcement Team (UNET)	04/26/90	Unknown	Un- Known	20,000	All Parties	San Juan County	All Parties
City of Aztec City of Farmington City of Bloomfield Department of Interior Bureau of Land Management State of NM Environment Dept.	All Parties	Creates the Trash Force	09/26/91	Varies FY11-12 SJCCounty 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 FY11-12 398,004	½ of Operat- ing Exp.	199,002	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2011-2012**

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 FY2012	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 FY11-12 3,866,674	100% Operat- ing Exp.	3,866,674 Mipsis Amt: 199,970 GRT in place	All Parties	San Juan County	All Parties
City of Farmington City of Bloomfield City of Aztec State of NM Department of Public Safety	Criminal Justice Training Authority	Creates the San Juan Criminal Justice Training Authority	12/20/10	218,663	44% of Operat- ing Exp.	65,950 – 28,600 for Director salary, 35,150 for Operating plus 2,200 for insurance	All Parties	San Juan County	All Parties
City of Aztec City of Farmington City of Bloomfield SJC Crime Stoppers	San Juan County	Amendment I to Crime Stoppers Coordinator agreement	01/02/97	Unknown	35% of salary & benefits per year	32,626 + 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 FY11-12 3,396,238	100% Operat- ing Exp.	2,222,269 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 FY12	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	21,919	All Parties	All Parties	All Parties
Bureau of Indian Affairs	Bureau of Indian Affairs	Maintenance of BIA roads within San Juan County	10/12/01	188,000	188,000	None	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2011-2012**

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 FY2012	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec	City of Aztec	Operation of animal shelter	05/15/02	Unknown	Pro-rated Costs	243,923	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	7,211	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07	FY11-12 12,268,121	100% of Operating Cost	12,268,121 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	FY11-12 12,268,121	100% of Operating Cost	12,268,121 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	FY11-12 12,268,121	100% of Operating Cost	12,268,121 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 2011-2012**

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 FY2012	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec City of Bloomfield	San Juan County	Building inspection & building code enforcement within the corporate limits of the Cities	2/22/07 and 11/13/07	Unknown	Un-Known	Cost of Bldg Inspector's Time minus fees rec'd	All Parties	San Juan County	All Parties
City of Aztec City of Bloomfield City of Farmington	San Juan County	Emergency Management Services	N/A	Emergency Mangmt. Coordinator Salary - \$69,656 Sal/Ben, plus Operating Expenses	None	None	All Parties	San Juan County	San Juan County
City of Farmington	City of Farmington	Animal Control Services	N/A	Unknown	52.52% of total cost	265,494	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

SAN JUAN COUNTY, NEW MEXICO
FINANCIAL DATA SCHEDULE

June 30, 2012

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Yellow - Colored Cells are Detail Links

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
Balance Sheet			
111	Cash-unrestricted	\$ 108,367	\$108,367
112	Cash-restricted-modernization and development	\$ -	
113	Cash-other restricted	\$ 126,027	\$126,027
114	Cash-tenant security deposits	\$ -	
115	Cash - Restricted for payment of current liability	\$ -	
100	Total Cash	\$ 234,394	\$ 234,394
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	\$ 29,490	\$29,490
128.1	Allowance for doubtful accounts - fraud	\$ (29,490)	-\$29,490
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	\$ 234,394	\$ 234,394
161	Land	\$ -	
162	Buildings	\$ -	
163	Furniture, equipment and machinery - dwellings	\$ -	
164	Furniture, equipment and machinery - administration	\$ 38,749	\$38,749
165	Leasehold improvements	\$ -	
166	Accumulated depreciation	\$ (38,284)	-\$38,284
167	Construction in progress	\$ -	
168	Infrastructure	\$ -	
160	Total capital assets, net of accumulated depreciation	\$ 465	\$ 465
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	\$ -	

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE

June 30, 2012

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
174-010	Other assets - Not For Profit	\$ -	
174-020	Other assets - Partnership	\$ -	
174-030	Other assets - Joint Venture	\$ -	
174-040	Other assets - Tax Credit	\$ -	
174-050	Other assets - Other	\$ -	
174-060	Other - Comment		
174	Other assets	\$ -	
176-010	Investment in Joint venture - Not For Profit	\$ -	
176-020	Investment in Joint venture - Partnership	\$ -	
176-030	Investment in Joint venture - Joint Venture	\$ -	
176-040	Investment in Joint venture - Tax Credit	\$ -	
176-050	Investment in Joint venture - Other	\$ -	
176-060	Other - Comment		
176	Investment in joint venture	\$ -	
180	Total Non-current Assets	\$ 465	\$ 465
190	Total Assets	\$ 234,859	\$ 234,859
311	Bank overdraft	\$ -	
312	Accounts payable <= 90 days	\$ 528	\$528
313	Accounts payable > 90 days past due	\$ -	
321	Accrued wage/payroll taxes payable	\$ 2,707	\$2,707
322	Accrued compensated absences - current portion	\$ 485	\$485
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	\$ 3,720	\$ 3,720
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	\$ 9,214	\$9,214
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	\$ -	

June 30, 2012

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14,871
357	Accrued Pension and OPEB Liability	\$ -	
350	Total Non-current liabilities	\$ 9,214	\$ 9,214
300	Total Liabilities	\$ 12,934	\$ 12,934
508.1	Invested in capital assets, net of related debt	\$ 465	\$465
511.1	Restricted Net Assets	\$ 126,027	\$126,027
512.1	Unrestricted Net Assets	\$ 95,433	\$95,433
513	Total Equity/Net Assets	\$ 221,925	\$ 221,925
600	Total Liabilities and Equity/Net assets	\$ 234,859	\$ 234,859

Income Statement			
70300	Net tenant rental revenue	\$ -	
70400	Tenant revenue - other	\$ 823	\$823
70500	Total Tenant Revenue	\$ 823	\$ 823

70600-010	Housing assistance payments	\$ 946,014	\$946,014
70600-020	Ongoing administrative fees earned	\$ 155,985	\$155,985
70600-030	Hard to house fee revenue	\$ -	
70600-031	FSS Coordinator	\$ -	
70600-040	Actual independent public accountant audit costs	\$ -	
70600-050	Total preliminary fees earned	\$ -	
70600-060	All other fees	\$ -	
70600-070	Admin fee calculation description	\$ -	
70600	HUD PHA operating grants	\$ 1,101,999	\$ 1,101,999

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

70800	Other government grants	\$ -	
71100-010	Housing Assistance Payment	\$ -	
71100-020	Administrative Fee	\$ 111	\$111
71100	Investment income - unrestricted	\$ 111	\$ 111
71200	Mortgage interest income	\$ -	
71300	Proceeds from disposition of assets held for sale	\$ 5	\$5
71310	Cost of sale of assets	\$ -	
71400-010	Housing Assistance Payment	\$ 18,904	\$18,904
71400-020	Administrative Fee	\$ 18,904	\$18,904
71400	Fraud recovery	\$ 37,808	\$ 37,808
71500	Other revenue	\$ -	\$0
71600	Gain or loss on sale of capital assets	\$ -	
72000-010	Housing Assistance Payment	\$ 141	\$141
72000-020	Administrative Fee	\$ -	
72000	Investment income - restricted	\$ 141	\$ 141
70000	Total Revenue	\$ 1,140,887	\$ 1,140,887

91100	Administrative salaries	\$ 98,041	\$98,041
91200	Auditing fees	\$ 4,051	\$4,051
91300	Management Fee	\$ -	
91310	Book-Keeping Fee	\$ -	
91400	Advertising and Marketing	\$ -	
91500	Employee benefit contributions - administrative	\$ 31,619	\$31,619
91600	Office Expenses	\$ 19,354	\$19,354
91700	Legal Expense	\$ -	
91800	Travel	\$ -	\$0
91810	Allocated Overhead	\$ -	
91900	Other	\$ -	

SAN JUAN COUNTY, NEW MEXICO
FINANCIAL DATA SCHEDULE

June 30, 2012

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
91000	Total Operating-Administrative	\$ 153,065	\$ 153,065
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	\$ 11,483	\$11,483
96300	Payments in lieu of taxes	\$ -	
96400	Bad debt - tenant rents	\$ -	
96500	Bad debt - mortgages	\$ -	
96600	Bad debt - other	\$ 29,490	\$29,490
96800	Severance expense	\$ -	
96000	Total Other General Expenses	\$ 40,973	\$ 40,973
96710	Interest of Mortgage (or Bonds) Payable	\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -	

SAN JUAN COUNTY, NEW MEXICO
FINANCIAL DATA SCHEDULE

June 30, 2012

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
96730	Amortization of Bond Issue Costs	\$ -	
96700	Total Interest Expense and Amortization Cost	\$ -	\$ -
96900	Total Operating Expenses	\$ 194,038	\$ 194,038
97000	Excess Revenue Over Operating Expenses	\$ 946,849	\$ 946,849
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	\$ 6,570	\$ 6,570
97300-050	All Other	\$ 970,916	\$ 970,916
97300	Housing assistance payments	\$ 977,486	\$ 977,486
97350	HAP Portability-in	\$ -	
97400	Depreciation expense	\$ 3,192	\$ 3,192
97500	Fraud losses	\$ -	
97800	Dwelling units rent expense	\$ -	
90000	Total Expenses	\$ 1,174,716	\$ 1,174,716
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	\$ (33,829)	\$ (33,829)
11020	Required Annual Debt Principal Payments	\$ -	
11030	Beginning equity	\$ 255,925	\$ 255,925
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	\$ 103,924	\$ 103,924
11170-010	Administrative Fee Revenue	\$ 155,985	\$ 155,985
11170-020	Hard to House Fee Revenue	\$ -	\$ -
11170-021	FSS Coordinator Grant	\$ -	\$ -
11170-030	Audit Costs	\$ -	\$ -
11170-040	Investment Income	\$ 111	\$ 111

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE

June 30, 2012

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14,871
11170-045	Fraud Recovery Revenue	\$ 18,904	\$ 18,904
11170-050	Other Revenue	\$ 14,750	\$ 14,750
11170-051	Comment for Other Revenue	\$ -	Sale of equip. and bad debt adjustment
11170-060	Total Admin Fee Revenues	\$ 189,750	\$ 189,750
11170-080	Total Operating Expenses	\$ 194,038	\$ 194,038
11170-090	Depreciation	\$ 3,192	\$ 3,192
11170-095	Housing Assistance Portability In	\$ -	\$ -
11170-100	Other Expenses	\$ -	
11170-101	Comment for Other Expense	\$ -	
11170-110	Total Expenses	\$ 197,230	\$ 197,230
11170-002	Net Administrative Fee	\$ (7,480)	\$ (7,480)
11170-003	Administrative Fee Equity- Ending Balance	\$ 96,444	\$ 96,444
11170	Administrative Fee Equity	\$ 96,444	\$ 96,444
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 152,001	\$152,001
11180-010	Housing Assistance Payment Revenues	\$ 946,014	\$ 946,014
11180-015	Fraud Recovery Revenue	\$ 18,904	\$ 18,904
11180-020	Other Revenue	\$ 823	\$823
11180-021	Comment for Other Revenue	\$ -	Landlord refunds
11180-025	Investment Income	\$ 141	\$ 141
11180-030	Total HAP Revenues	\$ 965,882	\$ 965,882
11180-080	Housing Assistance Payments	\$ 977,486	\$ 977,486
11180-090	Other Expenses	\$ 14,745	\$14,745
11180-091	Comments for Other Expenses	\$ -	Bad debt expense
11180-100	Total Housing Assistance Payments Expenses	\$ 992,231	\$ 992,231
11180-002	Net Housing Assistance Payments	\$ (26,349)	\$ (26,349)
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ 125,652	\$ 125,652
11180	Housing Assistance Payments Equity	\$ 125,652	\$ 125,652
11190-210	Total ACC HCV Units	3504	3,504
11190-220	Unfunded Units	0	
11190-230	Other Adjustments	0	
11190	Unit Months Available	3504	3504
11210	Unit Months Leased	2796	2796
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, 2012**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>Homeland Security Cluster</u>		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2007-GE-T7-0023 SAN JUAN EX	97.073	2,362
Office of Emergency Management/ Grant #2008-SAN JUAN COUNTY-SHSGP	97.067	7,778
Office of Emergency Management/ Grant #2009-SS-T9-00030-SAN JUAN	97.067	403,815
Office of Emergency Management/ Grant #2010-SS-T0-001-SAN JUAN	97.067	252,460
		666,415
Total Homeland Security Cluster		
<u>Child Nutrition Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	39,164
National School Lunch Program (NSLP)	10.555	60,707
After School Snack Program (ASSP)	10.558	16,535
		116,406
Total Child Nutrition Cluster		
<u>Highway Planning & Construction Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
Project Control No. 5100130 --- CR350-Intersection 3720&3100	20.205	389,791
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	1,373
Project Control No. L5076 --- Chaco Canyon CR 7950	20.205	14,493
		405,657
Total Highway Planning & Construction Cluster		
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	1,142,034
<u>Community Development Block Grants</u>		
Conduct Comprehensive Plan/Grant #10-C-NR-I-06-G-126	14.218	10,504
		1,152,538
Total U. S. Department of Housing and Urban Development		
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
Operation DWI/ Grant #11-AL-64-086	20.608	6,579
Operation DWI/ Grant #12-AL-64-086	20.608	18,268
		24,847
Total U. S. Department of Transportation		

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2012

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Interior</u>		
Taylor Grazing	15.206	4,581
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L08PX02249/Mod0003	15.225	48,095
Bureau of Land Management/ Grant #L08PX02249/Mod0004	15.225	13,585
Total U. S. Department of Interior		66,261
<u>JAG Program Cluster</u>		
U. S. Department of Justice		
United States Marshalls Service (JLEO) Grant #DJMS-11-51-MO59	16.738	13,652
United States Marshalls Service (JLEO) Grant #D51-12-0053	16.738	2,832
United States Marshalls Service (SOIB) Grant #D51-12-M030	16.738	2,013
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2011-DJ-BX-2957	16.738	28,928
Pass through Bernalillo County, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2009-DJ-BX-0048	16.738	747
Edward Byrne Memorial Justice Assistance Grant #11JAGSWIFT-SFY12	16.738	13,320
Total JAG Program Cluster		61,492
<u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
Office of Emergency Management/Grant #2010-IECGP-San Juan	97.001	24,836
EMPG Grant/Grant #2010-EP-EO-0022 SAN JUAN COUNTY	97.042	43,931
EMPG Grant/Grant #2011-EP-00051 SAN JUAN COUNTY	97.042	46,616
Total Federal Emergency Management Agency		115,383
<u>Environmental Protection Agency</u>		
Pass through State of New Mexico Environment Department		
Kirtland Wastewater Project XP-96648001-1	66.202	306,299
Total Environmental Protection Agency		306,299
Total Expenditures of Federal Awards		\$ 2,915,298

NOTE 1. BASIS OF PRESENTATION

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



National County Month – April 2012

**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***

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds, and the combining and individual funds and related budgetary comparison presented as supplemental information of San Juan County, New Mexico (County), as of and for the year ended June 30, 2012, and have issued our report thereon dated November 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control 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 and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, County Commissioners, others within the entity, the State Auditor, the New Mexico Legislature, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.



Albuquerque, New Mexico
November 13, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited San Juan County, New Mexico's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 to determine the auditing procedures for the purpose of

expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, County Commissioners, others within the entity, the State Auditor, the New Mexico Legislature, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.



Albuquerque, New Mexico
November 13, 2012

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2012**

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

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

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

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2012

B. FINANCIAL STATEMENT FINDINGS

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

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

None

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2012**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
The FY2011 audit did not contain any findings	N/A

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2012**

An exit conference was held on November 9, 2012 and attended by the following:

San Juan County:

Jim Henderson, Commission Chairman
Rocky Wasson, County Treasurer
Mike Stark, County Operations Officer
Linda Thompson, Assistant CEO
Marcella Brashear, Chief Financial Officer
Brooke Quintana, Deputy Finance Officer

Communications Authority:

Doug Echols, Legal Representative

San Juan Water Commission:

Doug Echols, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Chris Garner, Principal
Jim Cox, Senior Accountant