

# **SAN JUAN COUNTY NEW MEXICO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



Bloomfield Balloon Fiesta, San Juan County

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2013**

**SAN JUAN COUNTY  
NEW MEXICO  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
JUNE 30, 2013**

*Prepared by:  
San Juan County Finance Department*

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Fall in San Juan County

**Scott Eckstein**  
Chairman

**Jack Fortner**  
Chairman Pro Tem

**Keith Johns**  
Member

**Margaret McDaniel**  
Member

**GloJean Todacheene**  
Member



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

November 8, 2013

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

New Mexico state law, Section 12-6-3, NMSA 1978, mandates that the financial affairs of every New Mexico agency be thoroughly examined and audited each year by the State Auditor, personnel of his office designated by him, or by independent auditors approved by him. A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards and rules issued by the State Auditor is due by November 15<sup>th</sup> each year for the fiscal year ending June 30<sup>th</sup>. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2013.

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, 2013, 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 unmodified (or clean) opinion that San Juan County's financial statements for the fiscal

year ended June 30, 2013 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 2012 estimated population according to the U.S. Census Bureau of 128,529. The population has grown 5.74% since the 2003 population which was 121,553. 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, 2013 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, 262 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 1<sup>st</sup> and a final approved budget by July 31<sup>st</sup> to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The appropriated budget is prepared by fund and department. All budget adjustments must be approved by the County Commission. All budget increases and transfers between funds must also be approved by the DFA. The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP). The capital improvement process entails input from County staff, citizens, social organizations and the community obtained through several public hearings. Both short-term and long-term capital infrastructure needs are identified and prioritized based on existing health and safety hazards, requirement by law, regulation or court mandate, critical to structural integrity, impact on operating budget, and scheduling. Potential sources of funding are identified for each project. The County's approved ICIP is then incorporated into the State of New Mexico's capital planning process. The County also annually updates and monitors the Strategic Plan which outlines goals and accomplishments for each department.

### ***Factors Affecting Financial Condition***

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. San Juan County's gross receipts taxes were impacted by the national economic downturn and revenue decreased by 21.44% 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 1.51% from FY10 to FY11 exceeding budget expectations. The gross receipts taxes for FY12 increased by 9.89% from FY11. As the economy continues to struggle, San Juan County experienced a decrease in gross receipts tax of 4.21% from FY12 to FY13. San Juan County continues to conservatively budget for FY14 with a projected 3% decline over FY13 actual receipts.

The growth in San Juan County continues to prosper with the opening of Panda Express and Tractor Supply Company in November 2012. Sportsman's Warehouse also opened for business in March 2013. Well Master, a manufacturer and supplier of plunger lift systems, has opened a distributorship on the Bloomfield Highway. It is only the second distribution center for Well Master Corp., based in Golden, Colorado. Praxair, one of the largest industrial gases companies worldwide, will be expanding their San Juan County operations, potentially creating 15 to 25 jobs. The County Commission adopted Ordinance #81 on May 7, 2013 authorizing the issuance and sale of San Juan County Industrial Revenue Bonds in an amount up to \$15,000,000 to finance the expansion of Praxair's facility located in Kirtland, NM. The Bond Indenture for the Industrial Revenue Bonds was finalized on September 1, 2013.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 6.6% as of June, 2013. 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 remained at its June 2012 total nonfarm employment level. The private service-providing industries added 200 jobs, but the goods-producing industries more than offset the gain with a loss of 300 jobs. Government posted a small gain to its year-ago level, with local government up 100 jobs, or 1.1 percent, and no change to the federal and state government employment levels." San Juan County's unemployment rate is slightly below the State of New Mexico rate of 6.8% and is noticeably lower than the national unemployment rate of 7.6% as of June 30, 2013.

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. Encana drilled nine wells in 2012 in partnership with Dugan Production Corp. of Farmington and Aztec Well Servicing. Encana also announced it purchased 67,000 acres in the San Juan Basin, which is part of the company's plan to move forward with oil and gas production in the area. Merrion Oil and Gas, along with Bill Barrett Corporation, started drilling for Mancos Shale in the first quarter of 2013. As stated by T. Greg Merrion, President of Merrion Oil and Gas, "I'm bullish on the Mancos; we've already seen a number of wells drilled that are economic. I'm looking forward to this next boom."

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 53,000 square foot building on the Farmington campus as well as state of the art training and curriculum in the energy industry. Other donors for the \$15 million School of Energy construction project include, Merrion Oil & Gas, State of New Mexico, Westmeath Foundation, Tom Dugan Family, ConocoPhillips, Arizona Public Service, XTO, DJ Simmons/Twin Stars, and Williams Field Service. Ground breaking for the new facility began on October 17, 2013.

San Juan County's oil & gas revenue has been affected by the lower natural gas prices as well as a slowdown in natural gas production. The County's oil & gas revenues dropped at the beginning of FY13. The FY13 budget was adjusted, decreasing the estimated revenues from oil & gas by \$1,960,350. All departments were involved in decreasing their overall budgets to compensate for the declining revenues. The oil & gas production revenues decreased by 35.79% and the oil & gas equipment revenues slightly increased by 1.81% in comparing FY13 to the previous fiscal year.

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. In FY13, the County received the required \$2 million in revenue and no excess due to the declining net gaming revenue. Therefore, the FY14 budgeted revenue from SunRay has been decreased from \$2.3 million to \$2 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 the Bloomfield Health Office has been completed. The facility has been 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. The primary funding source was a federal Community Development Block Grant (\$328,500). The total cost of the project was \$362,942. Also completed in FY13 was the Kirtland Waste Water Project. The total cost of the project was \$4,907,767. The primary funding sources were from federal funding (\$2,736,048) and state funding (\$1,901,044). The construction of this project will deliver wastewater via pipeline to the City of Farmington for treatment. 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 Kirtland Youth Facility was also completed in FY13. Total cost of the project was \$1,682,006. The primary funding for this project was from a state grant (\$1,198,922). The 10,000 sq. ft. facility is located adjacent to the Riverview Golf Course and houses a gymnasium, locker rooms, classrooms, kitchen, restrooms, and administrative space. The proximity of these two facilities provides San Juan County the ability to provide a recreational complex for all of the citizens of San Juan County to use and enjoy. The Flora Vista Water Users Association has completed the sanitation district for purposes of constructing, operating, and maintaining the planned system. Total cost of the project was \$814,188 with \$808,838 provided in State funding for design. 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 FY13 were \$8,694,403. 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 \$6,508,178. 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 \$4,358,026 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 FY13, an additional \$1,995,000 in principal was redeemed through the Mandatory Redemption Fund. The GRT Series 2004 was paid off on April 1, 2013 due to the mandatory redemptions. The original final maturity of the bonds was 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](http://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 1/12<sup>th</sup> (8.33%) reserve for county road funds in order to



maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund's) cash reserve at June 30, 2013 was \$13,572,860 or 43.51% 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, 2013 was \$662,968 or 8.34% of the Road Fund's final expenditure budget, also exceeding the 1/12<sup>th</sup> reserve requirement. The County's overall General Fund unrestricted fund balance of \$15,599,037 at the end of the fiscal year is 28.60% of revenues. The County strives to maintain this at a minimum of 15%.

*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, 2012. 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 seventh 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 FY13 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 fifth year that the County has received this GFOA budget award.

San Juan County received a Certificate of Award from the National Association of Counties for participating in the 2013 National County Government Month Award Program and raising public awareness about the role and responsibility of county government. More than 100 counties in 26 states participated in the program to educate the public about the important role county government plays in their communities.

Since 2006, San Juan County has won a total of ten NACO Significant Achievement Awards for various programs.

The San Juan County Fire Department received a Voice of the People Award for Transformation in Fire Services from the International City/County Management Association (ICMA). San Juan County Fire is one of eight jurisdictions receiving this award nationwide for transformations that have this level of service quality rating increase in fire services. The Fire Department received a service quality rating of 88% in 2012 which was significantly higher than the rating from its most recent prior survey of 78% conducted in 2009.

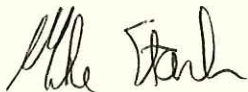
The San Juan County Detention Center recently became the first class "A" county in the State of New Mexico to receive Detention Center Accreditation from the New Mexico

Association of Counties. In order to receive accreditation, the Detention Center had to pass an onsite inspection which evaluated 208 standards ranging from administration, physical plant, safety and security controls, medical and mental healthcare services, and inmate programs.

The San Juan County Housing Authority was awarded a Certificate of Excellence for outstanding performance and lasting contribution on the Section Eight Management Assessment Program (SEMAP) Assessment for ten consecutive years. 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.

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,



Mike Stark  
Acting County Executive Officer



Marcella Brashear, CPA  
Chief Financial Officer



Government Finance Officers Association

**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, 2012**

Executive Director/CEO

# 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, 2013

County Commission Elected Officials

Commission Chairman – District 3	Scott Eckstein
Chairman Pro-Tem – District 4	Jack Fortner
Commission Member – District 1	GloJean Todacheene
Commission Member – District 2	Margaret McDaniel
Commission Member – District 5	Keith Johns

Elected Officials

County Assessor	Clyde Ward
County Clerk	Debbie Holmes
County Treasurer	Mark Duncan
Probate Judge	Larry Thrower
Sheriff	Ken Christesen

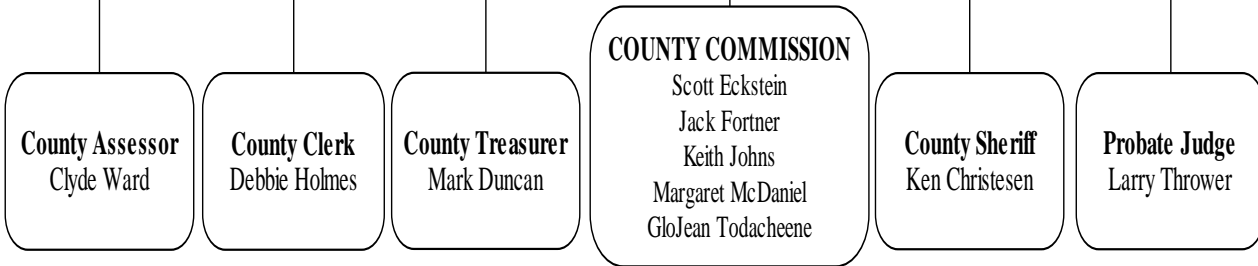
County Executive Office

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

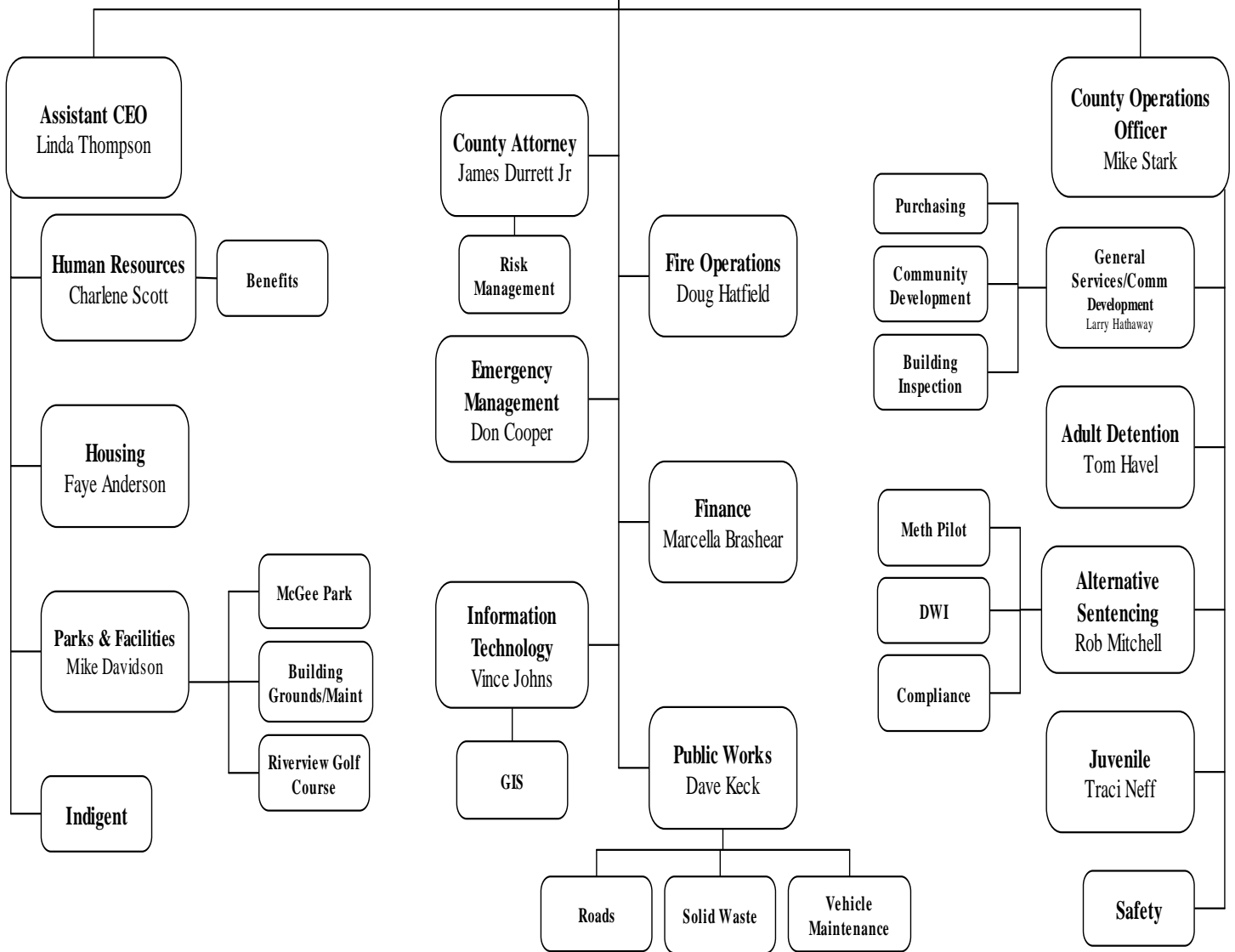
Department Administrators

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**



**County Executive  
Officer**  
Kim Carpenter



## INDEPENDENT AUDITOR'S REPORT

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

### Report on Financial Statements

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 ("County") as of and for the year ended June 30, 2013, and the related notes to the financial statements, 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 funds, and the budgetary comparisons for the major capital project funds, debt service fund and all nonmajor funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principals generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund as of June 30, 2013, 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 accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the County's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The schedule of expenditures of federal awards as required by the Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, financial data schedule, introductory and statistical sections, and the other schedules required by 2.2.2. NMAC are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The schedule of expenditures of federal awards, financial data schedule and other schedules required by 2.2.2. NMAC are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, financial data schedule and other schedules required by 2.2.2. NMAC are fairly stated, in all material respects, in relation to the basic 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.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2013 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Axiom".

Albuquerque, New Mexico  
November 8, 2013

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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, 2013. 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 \$239,869,371 (*net position*). Of this amount \$24,615,489 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- Total net position decreased by \$4,192,259 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 \$67,334,151, decreasing \$8,171,364 from the prior year. Approximately 38.97% of this total fund balance amount, \$26,243,454, 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 \$15,599,037, or 27.28% 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 position and the statement of activities.

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

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

*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, Corrections, and the GRT-Communications/EMS fund, all of which are considered to be major funds. Governmental fund balances are 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 31 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

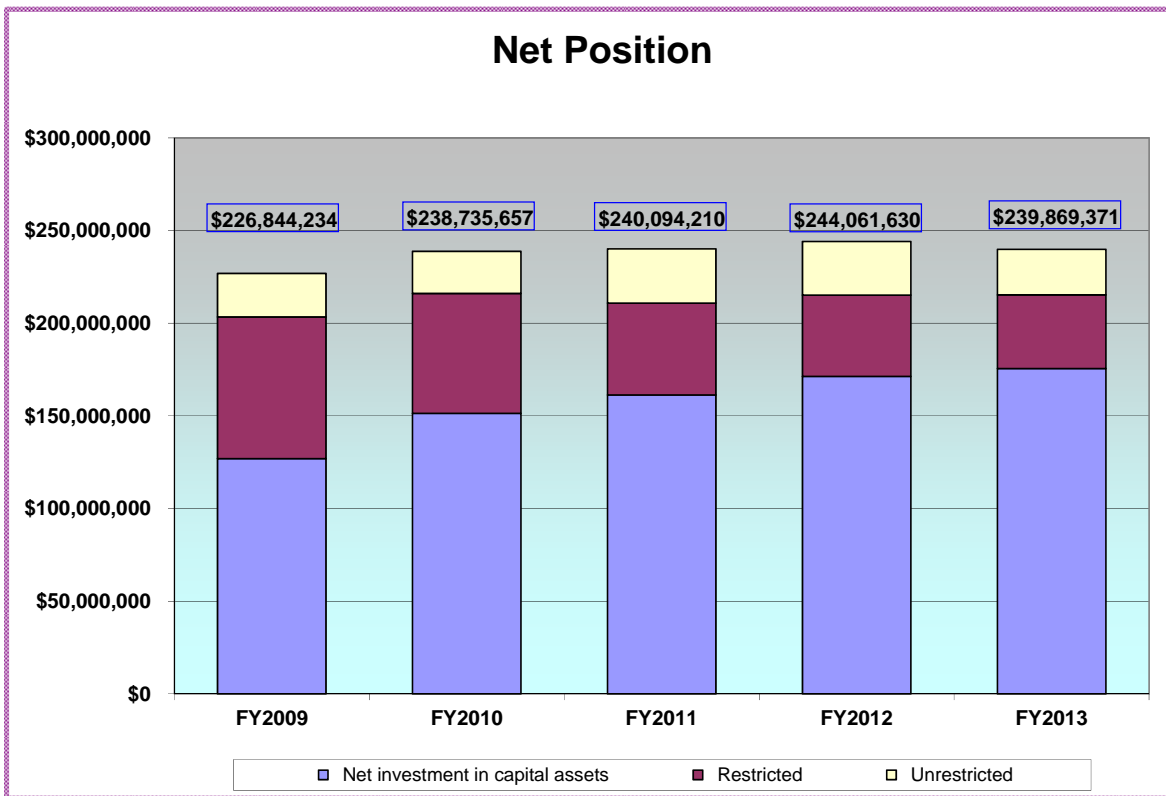
**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

*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 43-72 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 position 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 \$239,869,371 at the close of the most current fiscal year. Below is a chart indicating the net position growth over the last five fiscal years.



In FY13, 73% of San Juan County’s net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and 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

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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 Position**

	Governmental Activities	
	FY 2013	FY 2012
Current and other assets	\$ 72,588,242	\$ 81,347,205
Capital assets	220,655,095	223,376,886
Total assets	<u>\$ 293,243,337</u>	<u>\$ 304,724,091</u>
Long-term liabilities outstanding	\$ 49,604,676	\$ 56,325,324
Other liabilities	3,769,290	4,337,137
Total liabilities	<u>\$ 53,373,966</u>	<u>\$ 60,662,461</u>
Net Position		
Net Investment in capital assets	\$ 175,555,180	\$ 171,338,386
Restricted	39,698,702	43,784,988
Unrestricted	24,615,489	28,938,256
Total net position	<u><u>\$ 239,869,371</u></u>	<u><u>\$ 244,061,630</u></u>

An additional portion of San Juan County's net position, \$39,698,702, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of *unrestricted net position*, \$24,615,489 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 position for governmental activities. The same situation held for the prior fiscal year.

Net position decreased by \$4,192,259 a 1.72% decrease from the prior fiscal year.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

*Governmental activities.* The following table provides a summary of the County's operations for the year ended June 30, 2013.

San Juan County's Changes in Net Position

	Governmental Activities	
	FY 2013	FY 2012
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 14,305,642	\$ 15,183,569
Operating grants & Contributions	17,007,211	19,487,601
Capital grants & Contributions	3,455,946	2,270,397
General Revenues		
Property taxes	23,076,380	23,254,261
Gross Receipts taxes	35,368,570	37,453,608
Gas/Motor Veh. Taxes	1,978,015	1,877,938
Oil & Gas taxes	6,689,965	9,480,043
Payment in Lieu of taxes	2,062,957	2,114,692
Other taxes	1,557,372	1,691,249
Investment earnings	47,442	656,643
Sale of capital assets	-	114,410
Other	937,915	720,471
Total revenues	<u>106,487,415</u>	<u>114,304,882</u>
<u>Expenses</u>		
General government	21,473,156	14,647,172
Public safety	45,636,411	49,229,236
Public works	8,384,588	8,182,539
Health and welfare	23,115,610	25,702,891
Culture and recreation	5,492,795	5,661,587
Environmental	4,619,678	4,401,860
Interest on long-term debt	1,957,436	2,512,177
Total expenses	<u>110,679,674</u>	<u>110,337,462</u>
Change in net position	<u>(4,192,259)</u>	<u>3,967,420</u>
Net position Beginning	<u>244,061,630</u>	<u>240,094,210</u>
Net position Ending	<u>\$ 239,869,371</u>	<u>\$ 244,061,630</u>

Governmental activities decreased San Juan County's net position by \$4,192,259. Key elements of this decrease are as follows:

*Revenues:* The economic conditions declined in FY13 as compared to FY12 as the revenues decreased by 6.84%.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

- Charges for Services revenue decreased mainly due to the declining net gaming revenues at SunRay Park & Casino since the opening of the competing Northern Edge Navajo Casino. The revenues to the County from SunRay decreased by \$643,315 from FY12 to FY13.
- The overall decrease in Operating Grants and Contributions from FY12 to FY13 was \$2.5 million. The main factor driving this decrease was due to a \$3 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease was offset by a \$3.5 million decrease in the Sole Community Provider Match expenditure.
- The significant increase in Capital Grants and Contributions is due in part to \$1.4 million in Federal funding for County Road 350 construction costs. The County Road 350 project was completed in FY13 at a total cost of \$1,978,695.
- Property Tax Revenue decreased by \$177,811 (0.76%), resulting from new property valuations completed in September 2012 and the corresponding property taxes imposed. Net taxable values for residential property increased by 3.86%. Non-residential property net taxable values decreased by 1.26%, mainly due to a decrease in centrally assessed property values. The implemented mil rate remained at 8.5 mils.
- Gross Receipts Tax revenue decreased by \$2 million from the prior year. The gross receipts tax revenue began to decrease late in the third quarter of FY09 due to the national economic recession. The decrease in FY13 indicates the economy is still not recovering as well as anticipated. However, the County recognized the need to budget gross receipts tax revenue conservatively at an estimated 3% decrease from the prior year's actual receipts. The actual gross receipts tax decreased 4.21% as compared to FY12.
- Revenue from oil and gas production and equipment decreased by \$2.8 million (29.43%) from the prior year, mainly due to lower natural gas prices as well as a slowdown in natural gas production. The County's oil and gas production revenue dropped at the beginning of FY13, resulting in a budget adjustment decreasing anticipated oil and gas production revenues by \$1.9.
- Payments in Lieu of Taxes (PILT) - Beginning in FY09 the federal government enacted the Emergency Economic Stabilization Act of 2008 and authorized full funding of the PILT program from 2008 through 2012. This full funding brought in approximately \$800,000 in additional PILT revenue in FY08 through FY12. The full funding was extended for one year to include FY13. Currently, the federal government has not approved an additional extension of the full funding, resulting in the County decreasing the FY14 estimated PILT funding by \$800,000. The PILT revenue from FY12 to FY13 decreased slightly due to the federal sequestration.
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment remained at 3% for FY13. The franchise tax revenue decreased by \$133,862 from the prior year, mainly due to the City of Farmington's Power Cost Adjustment (PCA) factor.
- The significant decrease of \$609,201 in investment earnings is due in part to lower cash balances, as well as the \$291,773 fair value adjustment.



**SAN JUAN COUNTY, NEW MEXICO  
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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 FY13 budget even through stressed economic times.

*Expenses:* Expenses increased slightly by 0.31% 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 FY12 did not have a cost of living adjustment or step evaluation. However, the County Commission implemented a 3% wage adjustment for FY13.
- The County implemented a hiring freeze beginning in FY10. A total of 18 positions from various County departments were frozen during FY13 at a savings of \$1,098,904. The Commission did not approve any new positions for FY13.
- Due to the rising cost of health care, the County Commission approved to move to a 1 tiered premium/deductible fee structure with a \$500 deductible that began July 1, 2012. There were no increases in premiums.
- The General Government expenses increased by \$6.8 million comparing FY13 to FY12. The main reason for the increase is due to the disposal of two large assets. As approved by the County Commission, ownership of the completed Kirtland Wastewater Facility (\$4.9 million) was transferred to the Valley Water and Sanitation District and the completed Family Crisis Shelter (\$2.1 million) was transferred to the City of Farmington. The loss on disposal of these two large assets is reported as an expense of the general government.
- The Public Safety expenses decreased by \$3.6 million comparing FY13 to FY12. The main reason for the decrease was that the County Commission did not approve of transferring funding from the GRT Communications/EMS Fund to the Ambulance and the Communications Authority (component unit) during FY13. In the previous year \$3 million was transferred to the Ambulance fund (reported as a transfer) and \$4.3 million was "transferred" to the Communications Authority. The Communications Authority is a discretely presented component unit so the \$4.3 million was reported as a Public Safety expense in FY12.
- The FY13 Health and Welfare expenses decreased by \$2.6 million from FY12. The main factor driving this decrease was due to a \$3 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease in funding was offset by a \$3.5 million decrease in the Sole Community Provider Match expense and an increase in the Supplemental Sole Community expense of \$428,000. The Indigent Claims expense also increased by \$481,281 from the prior year.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

**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 \$67,334,151 a decrease of \$8,171,364 in comparison with the prior fiscal year's fund balance. Approximately 38.97% of this total amount, or \$26,243,454 constitutes *unrestricted fund balance* (consisting of \$6,404,791 *committed*, \$14,027,252 *assigned*, and \$5,811,411 *unassigned*) which is available for spending at the government's discretion. \$1,314,306 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 (\$1,692,143), public safety (\$16,836,648), healthcare expenditures (\$12,863,860), GRT Bond Series 2008 (\$1,476,350), grant funding (\$4,171,067), GRT reserve (\$1,364,602), and other purposes (\$1,371,721). 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 (\$7.98 million) for continued construction of the District Court expansion project, the Sheriff's Department expansion, and the new District Attorney Facility.

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 \$15,599,037, while total fund balance reached \$20,580,672. 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 27.28% of total General Fund expenditures, while total fund balance represents 35.98% of that same amount.

The fund balance of the General Fund decreased by \$3,442,142 or 14.33% during the current fiscal year. Overall the General Fund's FY13 Revenues were \$5.7 million lower than FY12 revenue. The oil and gas production revenue decreased by \$2.7 million or 35.79% due to lower natural gas prices and declining production. The revenue from SunRay Casino came in \$643,315 lower than the previous year due to declining net gaming revenues. The revenues also include a \$288,308 unrealized loss on investments. The PILT revenue decreased by \$52,000 due to Federal sequestration. The General

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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Fund's Intergovernmental revenue decreased by \$3 million due to the decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease in funding was offset by a \$3.5 million decrease in the Sole Community Provider Match expense and an increase in the Supplemental Sole Community expense of \$428,000. The fund balance of the General Fund decreased in FY13 primarily due to the decrease in revenues, as the expenditures incurred throughout FY13 decreased by \$2.4 million or 3.99%. The decrease in expenditures was again due to the decrease in Sole Community expenditures.

**Major funds.** Other key governmental-type funds (major funds), other than the General Fund, include the Corrections fund, and the Gross Receipts Tax-Communications/Emergency Medical Services fund.

The **Corrections Fund** accounts for all of the expenditures related to the adult detention facility. The three neighboring cities pay a per-diem rate for all of their prisoners which the County houses. The County annually updates this per-diem rate. Prisoner care revenues generated from the cities of Farmington, Aztec, and Bloomfield increased in FY13 by \$781,467 due to an increase in the per-diem rate.

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 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 was scheduled to sunset on June 30, 2013. During an election held on March 12, 2013 voters overwhelmingly approved Ordinance #79 keeping the tax in place to fund the Communications Authority and the Ambulance.

**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 \$1,181,415 less than the original estimates and the expenditure budget was \$57,985 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The General Fund's oil and gas production revenue estimate was decreased by \$1,845,035 largely due to the decline in natural gas prices and production.
- The General Fund's miscellaneous and refund revenue was increased by \$448,204 due to fire donations and refunds from fighting fires. Budget adjustments are approved to increase volunteer firefighters' expenditure line items in the same amount based on these State/Federal reimbursements and donations in order to pay nominal fees to volunteers and cover Fire employee overtime.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

- Departments within the General Fund decreased their budgets by \$119,580.
- Other budget cuts and revenue adjustments in other funds resulted in a budget decrease in the transfers from the General Fund to the other funds by \$1,051,753.

During the year General Fund revenues came in under budgetary estimates by approximately \$3.7 million and expenditures were less than budgetary estimates by approximately \$10.4 million. The main reason for the differences was due to the decrease in Intergovernmental revenue from San Juan Regional Medical Center (SJRMC) for the Sole Community Provider Match. The revenue from SJRMC was \$4.8 million lower than budgeted. The expenditures for the Sole Community Provider Match were \$4.8 million lower than budgeted as well. Overall the General Government expenditures were \$811,496 lower than budgeted. The Public Safety expenditures were \$591,728 lower than budgeted mainly due to turnover and understaffing. The Health and Welfare expenditures were \$700,996 lower than budgeted due to the delay of the \$650,000 project contribution for the City of Farmington's Animal Shelter. The Road expenditures were \$1,218,896 lower than budgeted due to road maintenance and projects still in process. The Major Medical expenditures were \$1,106,390 lower than budgeted due to lower employee health claims.

**Capital Asset and Debt Administration**

*Capital assets.* San Juan County's investment in capital assets for its governmental activities as of June 30, 2013 amounts to \$220,655,095 (net of accumulated depreciation) as compared to \$223,376,886 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 Kirtland Sewer System. Total construction costs were \$4,907,767. Ownership of this asset was transferred to the Valley Water and Sanitation District.
- Construction completed on Chaco Canyon Road. Total construction costs were \$428,495.
- Construction completed on the Kirtland Youth Facility Building. Total construction costs were \$1,682,006.
- Construction completed on the CR 350 Intersection. Total construction costs were \$1,978,695.
- Construction completed on the Flora Vista Wastewater Project. Total construction costs were \$814,188.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$740,714.
- Construction continued on the District Court Addition; construction-in-progress as of the close of the fiscal year was \$8,694,403.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

- Construction continued on the new District Attorney’s Office; construction-in-progress as of the close of the fiscal year was \$6,508,178.
- Construction continued on the Sheriff’s Department Addition; construction-in-progress as of the close of the fiscal year was \$4,556,115.
- The Family Crisis Shelter project was completed in the previous fiscal year for a total of \$2,123,956. Ownership of this asset was transferred to the City of Farmington during FY13.

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

	<u>Governmental Activities</u>	
	<u>FY2013</u>	<u>FY2012</u>
Land	\$ 8,138,583	\$ 8,138,583
Buildings and improvements	102,096,970	105,738,730
Machinery and equipment	15,703,782	15,426,745
Infrastructure	73,246,781	71,784,277
Construction in progress	21,468,979	22,288,551
Total	<u>\$ 220,655,095</u>	<u>\$ 223,376,886</u>

Additional information on San Juan County’s capital assets can be found on note 1 on pages 48-49 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 \$44,800,000. 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 FY13, an additional \$1,995,000 in principal was redeemed through the Mandatory Redemption Fund. The GRT Series 2004 was paid off on April 1, 2013 due to the mandatory redemptions. The original final maturity of the bonds was 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.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2013 deadline.

San Juan County’s Outstanding Debt

	Governmental Activities	
	FY2013	FY2012
GRT Revenue Bonds	\$ 36,430,000	\$ 42,685,000
NMFA Loan	8,370,000	8,925,000
Total Outstanding Debt	<u>\$ 44,800,000</u>	<u>\$ 51,610,000</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 \$3,653,470,195. Thus, San Juan County’s legal debt limit is \$146,138,808. 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 remains unchanged from June 2012. It stands slightly lower than the State of New Mexico’s rate of 6.8% and significantly lower than the nationwide rate of 7.6%.
- 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 from July 1, 2013 to December 31, 2013 will remain at 6.3125%. The County Commission approved Ordinance #80 imposing a 1/16<sup>th</sup> gross receipts tax for the General Fund effective January 1, 2014 increasing the rate to 6.375%. The FY14 estimated revenue from the 1/16<sup>th</sup> gross receipts tax for the partial year is \$758,077. Overall gross receipts tax revenue was conservatively budgeted with a projected 3% decline over the FY13 actual receipts.

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

- During the 2013 New Mexico Legislative Session, the Legislature passed tax legislation that will phase out, over a 15 year period, the “Hold Harmless” gross receipts tax payments from the State to local governmental entities. The phase out will begin in FY2016. In FY13 the County received \$2.6 million from the State in Hold Harmless payments. The cumulative impact to the County over the 15 year period is estimated at over \$20 million. The Legislature authorized a new local option “Hold Harmless” GRT of up to 3/8ths of one percent that the County could enact by ordinance.
- Emergency Communications and Emergency Medical Services Gross Receipts Tax - This gross receipts tax was scheduled to sunset on June 30, 2013. During an election held on March 12, 2013 voters overwhelmingly approved Ordinance #79 keeping the 3/16ths of one percent tax in place to fund the Communications Authority and the Ambulance.
- Payments in Lieu of Taxes (PILT) – The federal government has not yet reauthorized full funding of the PILT program, therefore the FY14 budgeted revenues from PILT were decreased by \$800,000.
- Oil and gas production revenues were budgeted at an estimated 2.73% increase from the prior year’s budget. Current receipts in FY14 July through October have increased significantly by 32.15% from the same time period in the previous year.
- Oil and gas equipment revenues are based upon the previous year’s production. Due to the decline in production in the previous year, the FY14 budgeted revenues for oil and gas equipment was decreased by 36.12% from \$1.6 million to \$1 million.
- The FY14 budget includes a hiring freeze of 26 full-time positions for a total savings of \$1,547,399, and four intern positions for a total savings of \$49,061.
- In FY14 the County Commission approved a change to the health care premium split between the County and its employees. Effective July 1, 2013, the County will pay 79% and the employee 21% of the premiums into the Major Medical Fund. Prior to FY14, the County paid 80% and the employee 20% of the health care premiums. There were no increases in premiums. The estimated savings to the County from this premium split change is \$78,000.
- The FY14 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 FY13 was \$443,490 and the estimated revenue for FY14 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. The Solid Waste Manager saw a significant decrease in the amount of customers utilizing the transfer stations for the first three months after the fees were implemented and the amount of hauling to the main landfill decreased; however, the customer base is slowly increasing and the revenues have remained constant between the transfer stations and the main landfill.
- On October 31, 2013, BHP Billiton and the Navajo Transitional Energy Company signed an \$85 million purchase agreement for the Navajo Mine. The mine provides coal to the Four Corners Power Plant. The sale of the mine to the

**SAN JUAN COUNTY, NEW MEXICO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

- Navajo Nation will impact the County's property taxes since the Navajo Nation is tax exempt. The estimated decline in the County's property taxes is estimated at \$708,000. The impact will not begin until FY15. The affect on the County's gross receipts taxes is unknown.
- Due to EPA requirements, the coal fired power plants within San Juan County are reviewing their operating options. There are discussions of closing several of the coal fired units. The County will continue to monitor the situation in planning for the FY15 budget process.
  - Priority Based Budgeting – The County entered into an agreement with the Center for Priority Based Budgeting on August 1, 2013. The consultants are assisting the County in implementing Priority Based Budgeting for the upcoming FY15 budget process.

All of these factors were considered in preparing San Juan County's operating budget for the 2014 fiscal year as well as planning for the FY15 budget process.

**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.





**Riverwalk at Berg Park, Farmington**

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF NET POSITION  
June 30, 2013

	<u>Primary Government</u>	<u>Component Units</u>	
	Governmental Activities	Communications Authority	San Juan Water Commission
<b>ASSETS</b>			
Cash and investments	\$ 61,766,308	\$ 3,098,062	\$ 150,096
Receivables, net of allowance for uncollectables	8,755,402	8,644	415
Inventories	272,300	-	-
Prepaid expenses	1,042,006	78,146	1,000
Deferred charges	752,226	-	-
Capital assets, not depreciated	67,919,817	-	-
Capital assets, net of accumulated depreciation	152,735,278	1,099,407	40,644
<b>Total assets</b>	<b>293,243,337</b>	<b>4,284,259</b>	<b>192,155</b>
<b>LIABILITIES</b>			
Accounts payable	2,166,945	53,455	21,769
Accrued payroll	963,728	62,423	9,316
Accrued claims	560,928	-	-
Accrued interest	77,689	-	-
Long-term liabilities, due in one year	5,494,330	180,569	41,146
Long-term liabilities, due in more than one year	44,110,346	15,260	54,678
<b>Total liabilities</b>	<b>53,373,966</b>	<b>311,707</b>	<b>126,909</b>
Commitments and Contingencies			
<b>NET POSITION</b>			
Net investment in capital assets	175,555,180	1,099,407	40,644
Restricted for:			
Debt service	1,614,454	-	-
Special projects	34,536,941	2,794,999	23,602
Capital Outlay	3,547,307	-	-
Unrestricted	24,615,489	78,146	1,000
<b>Total net position</b>	<b>\$ 239,869,371</b>	<b>\$ 3,972,552</b>	<b>\$ 65,246</b>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO  
STATEMENT OF ACTIVITIES  
Fiscal Year Ended June 30, 2013

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
<b>Primary government</b>							
Governmental activities							
General government	\$ 21,473,156	1,021,700	-	-	(20,451,456)		
Public safety	45,636,411	1,081,830	8,677,132	1,245,263	(34,632,186)		
Public works	8,384,588	31,926	732,986	1,523,715	(6,095,961)		
Health and welfare	23,115,610	8,698,826	7,233,207	493,305	(6,690,272)		
Culture and recreation	5,492,795	2,951,902	-	193,663	(2,347,230)		
Environmental	4,619,678	519,458	363,886	-	(3,736,334)		
Interest on long-term debt	1,957,436	-	-	-	(1,957,436)		
<b>Total governmental activities</b>	<b>110,679,674</b>	<b>14,305,642</b>	<b>17,007,211</b>	<b>3,455,946</b>	<b>(75,910,875)</b>		
<b>Component Units</b>							
Communications Authority							
Public safety	4,525,396	-	13,364	-	(4,512,032)		
San Juan Water Commission							
Environmental	1,312,459	6,821	1,254,760	-			(50,878)
<b>Total component units</b>	<b>5,837,855</b>	<b>6,821</b>	<b>1,268,124</b>	<b>-</b>	<b>(4,512,032)</b>		<b>(50,878)</b>
<b>General Revenues</b>							
Property taxes				23,076,380	-		-
Gross receipts taxes				35,368,570	-		-
Gas/Motor Veh. Taxes				1,978,015	-		-
Franchise taxes				1,557,372	-		-
Oil & Gas taxes				6,689,965	-		-
Payments in lieu of taxes				2,062,957	-		-
Unrestricted investment earnings				47,442	34,755		930
Sale of capital assets				-	-		210
Miscellaneous revenues				937,915	56,447		1,497
<b>Total general revenues</b>				<b>71,718,616</b>	<b>91,202</b>		<b>2,637</b>
<b>Change in net position</b>				<b>(4,192,259)</b>	<b>(4,420,830)</b>		<b>(48,241)</b>
Net position, beginning				244,061,630	8,393,382		113,487
<b>Net position, ending</b>				<b>\$ 239,869,371</b>	<b>\$ 3,972,552</b>		<b>\$ 65,246</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2013**

	General	Corrections	Gross Receipts Tax Comm. / EMS	Other Governmental Funds	Total
<b>ASSETS</b>					
Pooled cash and investments	\$ 20,133,049	-	11,726,429	29,906,830	\$ 61,766,308
Receivables					
Taxes	2,011,375	765,956	1,149,128	3,375,223	7,301,682
Intergovernmental	135,708	464,781	-	409,917	1,010,406
Loan receivable	-	-	-	81,700	81,700
Interest	85,782	-	-	-	85,782
Other	215,341	3,908	-	56,583	275,832
Due from other funds	88,280	-	-	-	88,280
Inventories	198,868	-	-	73,432	272,300
Prepaid expenditures	705,764	-	-	336,242	1,042,006
<b>Total assets</b>	<b>\$ 23,574,167</b>	<b>1,234,645</b>	<b>12,875,557</b>	<b>34,239,927</b>	<b>\$ 71,924,296</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	-	-	88,280	\$ 88,280
Accounts payable	1,100,849	107,434	67,271	891,391	2,166,945
Accrued payroll	608,882	187,878	-	166,968	963,728
Accrued claims	560,928	-	-	-	560,928
Deferred revenue	722,836	-	-	87,428	810,264
<b>Total liabilities</b>	<b>2,993,495</b>	<b>295,312</b>	<b>67,271</b>	<b>1,234,067</b>	<b>4,590,145</b>
<b>FUND BALANCES</b>					
Nonspendable	904,632	-	-	409,674	1,314,306
Restricted	4,077,003	-	12,808,286	22,891,102	39,776,391
Committed	-	939,333	-	5,465,458	6,404,791
Assigned	9,746,747	-	-	4,280,505	14,027,252
Unassigned	5,852,290	-	-	(40,879)	5,811,411
<b>Total fund balances</b>	<b>20,580,672</b>	<b>939,333</b>	<b>12,808,286</b>	<b>33,005,860</b>	<b>67,334,151</b>
<b>Total liabilities and fund balances</b>	<b>\$ 23,574,167</b>	<b>1,234,645</b>	<b>12,875,557</b>	<b>34,239,927</b>	<b>\$ 71,924,296</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

	Governmental Activities
<b>Total Fund Balance Governmental Funds</b>	<u>\$ 67,334,151</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Receivables that are not available to pay for current period expenditures and, therefore are deferred in the funds.	810,264
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	220,655,095
Accrued Interest Payable	(77,689)
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 (\$49,604,676) and other deferred charges \$752,226. The net affect of long-term debt is broken down as follows:	
Net affect of bonds/loans payable	(45,257,015)
Net affect of compensated absences	(4,347,661)
Subtotal	<u>(49,604,676)</u>
Other deferred charges (bond issuance costs)	<u>752,226</u>
	<u>(48,852,450)</u>
<b>Net position of governmental activities</b>	<u><u>\$ 239,869,371</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2013**

	General	Corrections	Gross Receipts Tax Comm. / EMS	Other Governmental Funds	Total
<b>Revenues</b>					
Taxes	\$ 32,205,899	4,640,614	6,966,055	24,825,921	68,638,489
Intergovernmental - Federal	2,602,050	-	-	4,348,505	6,950,555
Intergovernmental - State	284,805	-	-	5,046,613	5,331,418
Intergovernmental - Other	6,747,774	2,566,585	-	838,012	10,152,371
Interest and investment income	(206,922)	2,547	66,717	185,100	47,442
Fees	12,028,087	591,285	-	1,686,270	14,305,642
Sale of assets	115,002	-	-	48,945	163,947
Miscellaneous	756,919	19,319	-	246,284	1,022,522
<b>Total revenues</b>	<b>54,533,614</b>	<b>7,820,350</b>	<b>7,032,772</b>	<b>37,225,650</b>	<b>106,612,386</b>
<b>Expenditures</b>					
Current					
General government	12,783,865	-	-	756,653	13,540,518
Public safety	14,847,159	12,776,044	2,981,452	11,918,540	42,523,195
Public works	5,992,248	-	-	-	5,992,248
Health and welfare	19,346,491	-	-	1,231,645	20,578,136
Culture and recreation	3,539,449	-	-	966,007	4,505,456
Environmental	-	-	-	4,619,678	4,619,678
Capital outlay	679,323	387,820	307,790	12,942,677	14,317,610
Debt service-principal	-	-	-	6,810,000	6,810,000
Debt service-interest expense	-	-	-	1,896,909	1,896,909
<b>Total expenditures</b>	<b>57,188,535</b>	<b>13,163,864</b>	<b>3,289,242</b>	<b>41,142,109</b>	<b>114,783,750</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	(2,654,921)	(5,343,514)	3,743,530	(3,916,459)	(8,171,364)
Other Financing Sources (Uses)					
Transfers, in	12,483,563	5,190,642	-	6,908,348	24,582,553
Transfers, out	(13,270,784)	-	(70,052)	(11,241,717)	(24,582,553)
<b>Total other financing sources (uses)</b>	<b>(787,221)</b>	<b>5,190,642</b>	<b>(70,052)</b>	<b>(4,333,369)</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>(3,442,142)</b>	<b>(152,872)</b>	<b>3,673,478</b>	<b>(8,249,828)</b>	<b>(8,171,364)</b>
Fund balances beginning of year	24,022,814	1,092,205	9,134,808	41,255,688	75,505,515
<b>Fund balances end of year</b>	<b>\$ 20,580,672</b>	<b>939,333</b>	<b>12,808,286</b>	<b>33,005,860</b>	<b>67,334,151</b>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Fiscal Year Ended June 30, 2013**

	<b>Primary Government</b>
	Governmental Activities
Net changes in fund balances total governmental fund	\$ (8,171,364)
Amounts reported for governmental activities in the statement of activities 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 (\$14,759,647) exceed depreciation (\$10,400,450) and net loss on assets disposed of (\$7,080,988) in the current period. (The capital outlays include \$91,770 in donated assets.)	(2,721,791)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the amount by which deferred revenue from end of the year (\$810,264) exceeds deferred revenue from the beginning of the year (\$778,451).	31,813
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 position.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in revenue bonds payable	6,810,000
Change in deferred bond premium	67,086
Change in deferred bond discount	-
Change in deferred amount on refunding	(76,048)
Change in compensated absences	(261,087)
Change in claims and judgements	43,150
Change in capital leases	137,547
Subtotal	6,720,648
Bond issuance costs	-
Change in accrued interest	9,356
Amortization - Series 2005 bond issuance cost	(26,306)
Amortization - Series 2008 bond issuance cost	(21,368)
Amortization - 2012 NMFA loan issuance cost	(13,247)
	6,669,083
 <b>Change in net position governmental activities</b>	 <b>\$ (4,192,259)</b>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 33,683,427	31,838,392	32,194,874	356,482
Intergovernmental	14,012,826	14,127,507	9,690,140	(4,437,367)
Investment earnings	259,000	259,000	126,522	(132,478)
Fees	11,763,509	11,763,509	11,354,515	(408,994)
Sale of Assets	50,000	63,746	115,002	51,256
Miscellaneous	81,500	616,693	1,527,177	910,484
<b>Total revenues</b>	<b>59,850,262</b>	<b>58,668,847</b>	<b>55,008,230</b>	<b>(3,660,617)</b>
Prior year cash appropriated	9,705,807			
<b>Total budgeted revenues</b>	<b>69,556,069</b>			
Expenditures				
General Government				
County Commission	293,221	293,221	269,480	23,741
Administration	842,589	827,589	792,444	35,145
General Government	1,760,752	1,721,752	1,470,612	251,140
Information Technology	1,127,442	1,142,362	1,141,650	712
Geographic Information Systems	529,393	492,651	470,688	21,963
Finance	1,194,899	1,194,899	1,059,162	135,737
County Clerk	468,395	468,395	446,337	22,058
Bureau of Elections	634,145	599,145	548,092	51,053
Property Assessments	1,243,214	1,237,214	1,164,730	72,484
Treasurer	617,838	617,838	587,580	30,258
Probate Judge	42,273	42,273	39,956	2,317
County Attorney	757,725	757,725	655,228	102,497
Human Resources	728,213	721,713	665,409	56,304
Central Purchasing	410,544	410,544	404,457	6,087
<b>Total general government</b>	<b>10,650,643</b>	<b>10,527,321</b>	<b>9,715,825</b>	<b>811,496</b>
Public Safety				
Fire Prevention	845,916	1,294,120	1,253,985	40,135
Law Enforcement	12,771,303	12,629,590	12,153,925	475,665
Community Development	466,248	466,248	439,003	27,245
Building Inspection	417,956	417,956	391,828	26,128
Emergency Management	488,748	476,112	454,697	21,415
Safety	140,508	142,508	141,368	1,140
Communications Authority - Transfer to	-	-	-	-
<b>Total public safety</b>	<b>15,130,679</b>	<b>15,426,534</b>	<b>14,834,806</b>	<b>591,728</b>
Health and Welfare	1,317,935	1,317,935	616,939	700,996
Culture and Recreation	3,925,371	3,925,371	3,538,597	386,774
Appraisals	607,230	612,230	564,479	47,751
County Indigent Fund	16,050,564	16,449,815	11,073,604	5,376,211
Road Fund	8,481,451	7,950,544	6,731,648	1,218,896
Risk Management	2,465,964	2,478,072	2,275,208	202,864
Major Medical Fund	8,725,901	8,725,901	7,619,511	1,106,390
<b>Total expenditures</b>	<b>67,355,738</b>	<b>67,413,723</b>	<b>56,970,617</b>	<b>10,443,106</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,200,331</b>	<b>(8,744,876)</b>	<b>(1,962,387)</b>	<b>6,782,489</b>
<b>Other financing sources (uses)</b>				
Transfers in	15,143,184	14,748,407	12,483,563	(2,264,844)
Transfers out	(17,343,515)	(16,291,762)	(13,270,784)	3,020,978
<b>Total other financing sources (uses)</b>	<b>(2,200,331)</b>	<b>(1,543,355)</b>	<b>(787,221)</b>	<b>756,134</b>
Net change in fund balances	-	(10,288,231)	(2,749,608)	7,538,623
Fund balances - beginning	24,022,814	24,022,814	24,022,814	-
Fund balances - ending	\$ 24,022,814	13,734,583	21,273,206	7,538,623
Change in FMV investments			(288,308)	
Change in accounts receivable			(160,624)	
Change in prepaid expenses			(114,837)	
Change in accounts payable			75,641	
Change in accrued liabilities			(178,722)	
Change in deferred revenue			(25,684)	
GAAP fund balance			\$ 20,580,672	

See Notes to Financial Statements.



**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CORRECTIONS FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 4,731,125	4,731,125	4,685,999	(45,126)
Intergovernmental	1,704,000	2,210,000	2,526,839	316,839
Investment income	5,000	5,000	2,548	(2,452)
Fees	726,600	726,600	587,733	(138,867)
Miscellaneous	2,000	15,958	21,009	5,051
<b>Total revenues</b>	<u>7,168,725</u>	<u>7,688,683</u>	<u>7,824,128</u>	<u>135,445</u>
Prior year cash appropriated	276,089			
<b>Total budgeted revenues</b>	<u>7,444,814</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,481,166	8,831,166	8,687,088	144,078
Operating expenses	4,320,482	4,186,979	4,077,255	109,724
Capital outlay	230,428	387,878	371,539	16,339
<b>Total expenditures</b>	<u>13,032,076</u>	<u>13,406,023</u>	<u>13,135,882</u>	<u>270,141</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,587,262)</u>	<u>(5,717,340)</u>	<u>(5,311,754)</u>	<u>405,586</u>
Other Financing Sources (Uses)				
Transfers in	5,587,262	5,411,251	5,190,642	(220,609)
Net change in fund balance	-	(306,089)	(121,112)	184,977
Fund balance, beginning	1,092,205	1,092,205	1,092,205	-
<b>Fund balance, ending</b>	<u>\$ 1,092,205</u>	<u>786,116</u>	<u>971,093</u>	<u>184,977</u>
Change in accounts receivable			(3,777)	
Change in accounts payable			(5,646)	
Change in accrued liabilities			<u>(22,337)</u>	
GAAP fund balance			<u>\$ 939,333</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$7,118,297	7,118,297	7,034,270	(84,027)
Interest income	74,000	74,000	66,716	(7,284)
<b>Total revenues</b>	<u>7,192,297</u>	<u>7,192,297</u>	<u>7,100,986</u>	<u>(91,311)</u>
Prior year cash appropriated	<u>(3,265,394)</u>			
<b>Total budgeted revenues</b>	<u>3,926,903</u>			
Expenditures				
Public Safety				
Salaries and benefits	708,115	708,115	460,695	247,420
Operating expenses	2,838,736	2,838,736	2,712,159	126,577
Capital outlay	310,000	310,000	307,790	2,210
<b>Total Expenditures</b>	<u>3,856,851</u>	<u>3,856,851</u>	<u>3,480,644</u>	<u>376,207</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	70,052	3,335,446	3,620,342	284,896
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(70,052)	(70,052)	(70,052)	-
<b>Total other financing sources (uses)</b>	<u>(70,052)</u>	<u>(70,052)</u>	<u>(70,052)</u>	<u>-</u>
Net change in fund balance	-	3,265,394	3,550,290	284,896
Fund balance, beginning	<u>9,134,808</u>	<u>9,134,808</u>	<u>9,134,808</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$9,134,808</u>	<u>12,400,202</u>	<u>12,685,098</u>	<u>284,896</u>
Change in accounts payable			191,402	
Change in accounts receivable			<u>(68,214)</u>	
GAAP fund balance			<u>\$12,808,286</u>	

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -**  
**AGENCY FUNDS**  
**Fiscal Year Ended June 30, 2013**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Equity in pooled cash and investments - restricted	\$ 51,134
Property taxes receivable	<u>2,385,370</u>
<b>Total Assets</b>	<u><u>\$ 2,436,504</u></u>
 <b>LIABILITIES</b>	
Due to clerk refunds	\$ 969
Due to other taxing districts	<u>2,435,535</u>
<b>Total Liabilities</b>	<u><u>\$ 2,436,504</u></u>

*See Notes to Financial Statements.*

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**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. The more significant of the government's accounting policies are described below.

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

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

**Discretely Presented Component Units:**

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**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 position 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, 2013**

**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.

*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).

*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).

**Fiduciary statements**

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

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

**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 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.

**SAN JUAN COUNTY, NEW MEXICO**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

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

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

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



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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 nonspendable fund balance representing amounts that cannot be spent because they are not in spendable form.

*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

**SAN JUAN COUNTY, NEW MEXICO  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013**

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

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

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

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

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

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

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

*Fund Balance Reporting.* 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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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 County is required to reserve 3/12<sup>ths</sup> of the General Fund's (sub-fund) budgeted expenditures (\$7,799,290) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12<sup>th</sup> of the Road Fund budgeted expenditures be reserved (\$662,545). 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, 2013 were as follows:

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

	General	Corrections	Gross Receipts Tax Comm/EMS	Other Governmental Funds	Total
Fund Balance - San Juan County					
<b><u>Nonspendable</u></b>					
Prepaid insurance	\$ 705,764			336,242	\$ 1,042,006
Inventory	198,868			73,432	272,300
<b><u>Restricted</u></b>					
Grant funds				4,171,067	4,171,067
Debt Service				1,692,143	1,692,143
1% Appraisal fee	549,009				549,009
Healthcare	3,527,994			9,335,866	12,863,860
GRT Bond Series 2008				1,476,350	1,476,350
Gross Receipts Tax Reserve				1,364,602	1,364,602
Public Works				152,035	152,035
Public Safety					
Juvenile				1,063,370	1,063,370
Detention					-
Fire protection				2,825,759	2,825,759
Law enforcement				132,685	132,685
Communications/EMS			12,808,286		12,808,286
Emergency Medical Services				6,548	6,548
Environmental services				364,109	364,109
Clerks recording				283,322	283,322
Other purposes				23,246	23,246
<b><u>Committed</u></b>					
Corrections		939,333			939,333
Golf Course					-
Water Reserve				5,465,458	5,465,458
<b><u>Assigned</u></b>					
Subsequent years expenditures	8,461,835				8,461,835
Encumbrances	914,870				914,870
Risk Mgt. / Roads	370,042				370,042
Capital replacement				3,547,295	3,547,295
Other purposes				733,210	733,210
<b><u>Unassigned</u></b>					
Unassigned balance	5,852,290			(40,879)	5,811,411
	<b>\$20,580,672</b>	<b>\$ 939,333</b>	<b>\$12,808,286</b>	<b>\$33,005,860</b>	<b>\$67,334,151</b>

*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, 2013 were as follows:

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

	Communications Authority Operating	Communications Authority Capital	Total
Fund Balance - San Juan County Communications Authority			
<b>Nonspendable</b>			
Prepaid insurance	\$ 78,146	\$ -	\$ 78,146
<b>Restricted</b>			
Public Safety	2,678,666	312,162	2,990,828
	<u>\$ 2,756,812</u>	<u>\$ 312,162</u>	<u>\$ 3,068,974</u>

	San Juan Water Commission		
Fund Balance - San Juan Water Commission			
<b>Nonspendable</b>			
Prepaid insurance	\$ 1,000		
<b>Restricted</b>			
Environmental	119,426		
	<u>\$ 120,426</u>		

*Net Position.* In the government-wide financial statements, net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net position is 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 position represents assets of the County not restricted for any other project or purpose. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of San Juan County is improving or deteriorating.

*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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

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

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

**NOTE 2. LEGAL COMPLIANCE - BUDGETS**

*Budgets.* The 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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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

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

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

**NOTE 3. POOLED CASH AND INVESTMENTS**

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

Pooled cash and investments held by the County, including both component units, consist 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	\$ 1,000,724
Collateral held by pledging bank's trust department not in the County's name	32,360,585
Uninsured and uncollateralized	<u>12,666,841</u>
<b>Total deposits</b>	<b><u>\$46,028,150</u></b>

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County Investment Policy states that all banks in which San Juan County funds in excess of \$250,000 are deposited will be required to enter into a Collateral Security Agreement. The Collateral Security Agreement further states that should a bank fail at any time to maintain adequate collateral as required by the agreement, the County shall be given written notice of such failure, insolvency, or breach by the bank, and the bank shall have three days to cure such

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

failure, insolvency, or breach. In the event the bank fails to cure such failure, insolvency, or breach, the County may demand the bank to surrender the above described collateral to the County. According to the Investment Policy, collateral shall be held by an independent third party financial institution acceptable to the County. Securities eligible as collateral are those defined under New Mexico State Law (6-10-16 NMSA 1978). As of June 30, 2013, \$45,027,426 of the County's bank balance of \$46,028,150 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$12,666,841
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>32,360,585</u>
<b>Total</b>	<b><u>\$45,027,426</u></b>

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

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	21,028,150	18,910,738
Certificates of deposit	.13	25,000,000	<u>25,000,000</u>
<b>Total deposits</b>	<u>.13</u>	<u>46,028,150</u>	<u>43,910,738</u>
US Bank	-	148,507	148,507
New Mexico Finance Auth.	-	322,767	322,767
GNMAs	7.92	4,799,218	4,927,129
Federal Home Loan Bank	4.50	13,650,000	13,434,781
FNMA	8.09	2,410,000	2,319,488
<b>Total investments</b>	<u>20.51</u>	<u>21,330,492</u>	<u>21,152,672</u>
Cash and investments			65,063,410
Cash on hand			<u>2,190</u>
			<b><u>\$ 65,065,600</u></b>



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$ 61,766,308
Cash in agency funds	51,134
Cash in Communications Authority	3,098,062
Cash in San Juan Water Commission	<u>150,096</u>
	<u>\$ 65,065,600</u>

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

*Interest Rate Risk.* The County's Investment Policy requires investment maturities to be scheduled to meet projected cash flow. The policy requires the County to commit investment maturities as follows: (1) No individual security will have a final maturity greater than 4 years and (2) With the exception of CDs and bank deposits, any investment portfolio with marketable securities will have an average weighted maturity or duration of no greater than 1.5-2.0 years and (3) For securities which are peg to a floating interest rate, the next reset date shall be used to determine the effective maturity.

*Concentration Credit Risk.* The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The County's Investment Policy specifies that no more than 40% of the portfolio may be invested in any one sector except for U.S. Treasuries and Agencies. It further states that individual holdings of obligors other than those backed by the U.S. Government, its agencies, or its instrumentalities are limited to 5% of the total market value of the portfolio. 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 20.65% and the investment in the Government National Mortgage Association (GNMA) is 7.57% 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.

San Juan County entered into a contract with RBC Public Fund Services, a division of RBC Global Asset Management to act as investment advisor for San Juan County. In April 2013, the US Bank Money Market Fund was opened by the San Juan County Treasurer. This account is being used by San Juan County for investment funds and is being managed by RBC Global Asset Management. RBC Global Asset Management will act as the County's agent in the management of all assets from time to time held in the County's US Bank Account. They have the authority to buy, sell, exchange, convert, and otherwise trade in any securities and place orders for the execution of such securities transactions with or through such brokers, dealers or issuers as RBC Global Asset Management may select.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 4. PROPERTY TAXES**

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

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

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

Due to Other Agencies \$ 2,385,370

**NOTE 5. ACCOUNTS RECEIVABLE**

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

	<u>Gross</u>	<u>Allowance</u>	<u>Net</u>
Taxes			
Gross receipts taxes	\$ 5,792,793	-	5,792,793
Property taxes	1,037,837	-	1,037,837
Other taxes	471,052	-	471,052
Subtotal	<u>7,301,682</u>		<u>7,301,682</u>
Intergovernmental			
Grants	336,757	-	336,757
Services	673,649	-	673,649
Subtotal	<u>1,010,406</u>		<u>1,010,406</u>
Loan Receivable	81,700	-	81,700
Interest	85,782	-	85,782
Other	275,832	-	275,832
Total	<u>\$ 8,755,402</u>	<u>-</u>	<u>8,755,402</u>

On November 14, 2012, San Juan County entered into a promissory note with Lower Valley Mutual Domestic Water and Waste Consumers Association to complete the planning and designing of the Lower Valley lagoon decommissioning and lift station hookup project. The amount of the loan was \$86,000 plus interest to be paid in monthly installments of \$716.67. As of June 30, 2013 the balance of the loan receivable was \$81,700.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

**Primary Government:**

	Balance June 30, 2012	Additions	Reclasses/ Deletions	Balance June 30, 2013
Capital assets, not depreciated				
Land	\$ 8,138,583	-	-	8,138,583
Right of way	37,971,118	341,137	-	38,312,255
Construction in progress	22,288,551	8,359,051	9,178,623	21,468,979
Total, not depreciated	<u>\$ 68,398,252</u>	<u>8,700,188</u>	<u>9,178,623</u>	<u>67,919,817</u>
Capital assets, depreciated				
Buildings	\$ 121,845,579	8,859,994	7,010,559	123,695,014
Improvements	41,592,658	249,308	220,558	41,621,408
Machinery and equipment	50,212,337	3,371,949	2,726,791	50,857,495
Infrastructure	71,457,628	2,756,831	-	74,214,459
Total depreciated	<u>285,108,202</u>	<u>15,238,082</u>	<u>9,957,908</u>	<u>290,388,376</u>
Accumulated depreciation for				
Buildings	\$ 47,392,451	4,076,683	153,489	51,315,645
Improvements	10,307,056	1,691,697	94,946	11,903,807
Machinery and equipment	34,785,592	2,996,606	2,628,485	35,153,713
Infrastructure	37,644,469	1,635,464	-	39,279,933
Total accumulated depreciation	<u>130,129,568</u>	<u>10,400,450</u>	<u>2,876,920</u>	<u>137,653,098</u>
Total capital assets, depreciated net	<u>\$ 154,978,634</u>	<u>4,837,632</u>	<u>7,080,988</u>	<u>152,735,278</u>

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

General government	\$ 797,660
Public Safety	3,890,051
Public Works	2,241,921
Health and Welfare	2,493,968
Culture and recreation	976,850
Total depreciation expense	<u>\$ 10,400,450</u>

San Juan County completed construction of the Kirtland Wastewater Facility during FY2013. Upon completion of the project, ownership was transferred to the Valley Water and Sanitation District through Resolution No. 12-13-23 approved by the San Juan County Commission on November 8, 2012. Due to the fact that the project was added to capital assets and removed immediately following completion, no current year

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

depreciation on the building was expensed. Likewise, there was no accumulated depreciation removed in conjunction with the transfer of ownership.

**Discretely Presented Component Units:**

<b><u>Consolidated Communications Authority</u></b>	Balance	Adjustments/		Balance
	June 30, 2012	Additions	Deletions	June 30, 2013
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	1,716,082	-	33,039	1,683,043
Total depreciated	<u>3,255,764</u>	-	<u>33,039</u>	<u>3,222,725</u>
Accumulated depreciation for				
Buildings	\$ 474,331	54,440	-	528,771
Improvements	53,925	7,084	-	61,009
Machinery and equipment	1,434,819	125,186	26,467	1,533,538
Total accumulated depreciation	<u>1,963,075</u>	<u>186,710</u>	<u>26,467</u>	<u>2,123,318</u>
Total capital assets, depreciated net	<u>\$ 1,292,689</u>	<u>(186,710)</u>	<u>6,572</u>	<u>1,099,407</u>

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

Public Safety \$ 186,710

<b><u>San Juan Water Commission</u></b>	Balance			Balance
	June 30, 2012	Additions	Deletions	June 30, 2013
Capital assets, depreciated				
Machinery and equipment	\$ 96,251	24,775	-	121,026
Accumulated depreciation for				
Machinery and equipment	<u>\$ 75,586</u>	<u>4,796</u>	-	<u>80,382</u>
Total capital assets, depreciated net	<u>\$ 20,665</u>	<u>19,979</u>	-	<u>40,644</u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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

Environmental \$ 4,796

**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.

During FY13, San Juan County paid off the \$137,547 remaining capital lease balance for the golf carts, so there is no longer an outstanding obligation.

*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.

Revenue bonds and loans outstanding as of June 30, 2013 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
<b>General Government</b>			
<u>GRT Revenue Bonds - 1st &amp; 3rd 1/8% Combined Pledge</u>			<u>Adult/Juvenile Facilities, Administration/ Sheriff Buildings, DA 's Office</u>
GRT Revenue Bond Series 2008	3.5-4.375%	15,895,000	
GRT Revenue Bond Series 2005	4.925-5.00%	20,535,000	
<u>Loans - 1st &amp; 3rd 1/8% GRT Combined Pledge</u>			<u>Refund 2002 &amp; 2004 Gasoline Tax/Motor Vehicle Revenue Bonds</u>
NMFA Loan 2012	.39 - 2.83%	8,370,000	
<b>Total</b>		<u>\$ 44,800,000</u>	

*Gross Receipts Tax.* The gross receipts tax is a tax on persons engaged in business in New Mexico for both tangibles and services. The county portion is determined by the County Commission. The county rate can go as high as 3.0%. The county's current rate as of June 30, 2013 is 1.1875%.

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2013, the County was in compliance with all significant limitations and restrictions.

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>
2014	2,715,000	1,742,481	297,500	4,754,981
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	3,275,000	1,326,367	-	4,601,367
2019-2023	17,575,000	4,848,107	-	22,423,107
2024-2027	<u>12,110,000</u>	<u>1,253,695</u>	-	<u>13,363,695</u>
<b>Total</b>	<b><u>\$44,800,000</u></b>	<b><u>13,797,585</u></b>	<b><u>595,000</u></b>	<b><u>59,192,585</u></b>

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

<u>Bond</u>	06/30/12		06/30/13	
	<u>Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding</u>
Gasoline Tax Series 2004	<u>\$4,820,000</u>	-	315,000	<u>4,505,000</u>
<b>Total</b>	<b><u>\$4,820,000</u></b>	-	<u>315,000</u>	<b><u>4,505,000</u></b>

*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 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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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 FY13, an additional \$1,995,000 in principal was redeemed through the Mandatory Redemption Fund. The GRT Series 2004 was paid off on April 1, 2013 due to the mandatory redemptions. The original final maturity of the bonds was January 2017.

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

An additional agreement was entered into between San Juan County (the County) and the San Juan Water Commission (the SJWC) in February, 2010. The County agrees to process payments at the request of the SJWC to the United States Bureau of Reclamation for the La Plata Conservancy District's capital costs for the Project from the Water Reserve Fund. The County also agrees to pay OM&R charges for the Project. When revenues are received from the District's lease or sale of the Project water, the revenue will first be paid to SJWC for OM&R charges, then 10% of the gross revenues will be paid to SJWC for overhead expenses and administration costs, and finally, any remaining revenue shall be split 50-50 between the SJWC and the District until the District has repaid all Project capital costs. The payments received from the District shall be credited to the County's Water Reserve Fund. In FY10, a transfer was made from the Water Reserve Fund to the San Juan Water Commission Fund for \$2.6 million, and in FY11, a

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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, 2013, the following changes occurred in liabilities as follows:

**Primary Government:**

	Balance <u>June 30, 2012</u>	<u>Additions</u>	Adjustments/ <u>Deletions</u>	<b>Balance <u>June 30, 2013</u></b>	Due Within <u>One Year</u>
Revenue bonds & Loans payable	\$ 51,610,000	-	(6,810,000)	<b>44,800,000</b>	2,715,000
Deferred bond premium	939,211	-	(67,086)	<b>872,125</b>	-
Deferred amount on refunding	(648,258)	-	76,048	<b>(572,210)</b>	-
Compensated absences	4,086,574	2,883,317	(2,622,230)	<b>4,347,661</b>	2,622,230
Capital leases	137,547	-	(137,547)	-	-
Claims and judgments	200,250	121,770	(164,920)	<b>157,100</b>	157,100
<b>Total</b>	<b>\$ 56,325,324</b>	<b>3,005,087</b>	<b>(9,725,735)</b>	<b>49,604,676</b>	<b>5,494,330</b>

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, 2013**

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

**Discretely Presented Component Units:**

	Balance <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<b>Balance <u>June 30, 2013</u></b>	Due Within <u>One Year</u>
<b>Consolidated Comm. Authority</b>					
Compensated absences	\$ 190,586	185,812	(180,569)	<b>195,829</b>	180,569
<b>San Juan Water Commission</b>					
Compensated absences	\$ 84,230	52,740	(41,146)	<b>95,824</b>	41,146

**NOTE 8. INTERFUND ACTIVITY**

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

Due to General Fund	\$ 88,280
Due from Intergovernmental Fund	(88,280)

Interfund transfers for the year ended June 30, 2013 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 4,823,192
Solid Waste Fund	885,420
Road Fund	3,002,406
Golf Course Fund	226,202
DWI Fund	97,097
Risk Management Fund	2,129,851
Capital Replacement Fund	825,000
Capital Replacement Reserve Fund	<u>1,281,616</u>
Total transfers from General Fund	13,270,784
Transfer from Ambulance Fund to General Fund	70,052
Transfer from Hospital GRT to Hospital Construction	1,866,160
Transfer from Intergovernmental Fund to Road Construction Fund	1,499

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

Transfers from Health Care Fund to	
General Fund	151,870
County Indigent Fund	4,783,438
DWI Fund	<u>1,069,389</u>
Total transfers from Health Care Fund	6,004,697
Transfer from Fire Excise Fund to	
General Fund	406,068
Transfer from DWI Fund to	
Capital Replacement Fund	100,000
Transfers from Water Reserve Fund to	
General Fund	65,949
Transfers from Gross Receipts Tax Reserve Fund to	
General Fund	1,223,929
Transfers from Capital Replacement Reserve Fund to	
General Fund	650,000
Corrections	367,450
Golf Course	71,068
CDBG Fund	495
GRT Revenue Bond 2008	250,000
Capital Replacement Fund	<u>205,000</u>
Total transfers from Capital Replacement Reserve Fund	1,544,013
Transfer from Road Construction Fund to	
Intergovernmental Fund	29,402
<b>Total Transfers</b>	<b><u>\$24,582,553</u></b>

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

Resource flows between the primary government and the component units for the year ended June 30, 2013 consisted of the following:

Communications Authority expenditures -	
General Fund revenues	\$ 355,807
San Juan Water Commission expenditures -	
General Fund revenues	168,310
Water Reserve Fund expenditures -	
San Juan Water Commission revenues	1,254,760

**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, 2012 through June 30, 2013 was \$792,226.

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Unpaid claims, beginning	\$ 590,129	569,076	<b>655,739</b>
Incurred claims and changes in estimates	8,629,039	7,883,479	<b>6,836,729</b>
Claims payments	(8,650,092)	(7,796,816)	<b>(6,774,441)</b>
Unpaid claims, ending	<u>\$ 569,076</u>	<u>655,739</u>	<u><b>718,027</b></u>

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

Encumbrances: San Juan County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2013 are listed as follows:

Purpose	Major Funds			Nonmajor Funds	Total
	General	Corrections	GRT Comm/EMS		
Chip/seal projects - various county roads	\$ 352,442	-	-	-	\$ 352,442
Ambulance service contract	-	-	-	297,395	297,395
Fire Truck Purchase	-	-	-	1,346,076	1,346,076
Sheriff Construction Project	-	-	-	820,095	820,095
Total significant encumbrances	\$ 352,442	\$ -	\$ -	\$ 2,463,566	\$ 2,816,008

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2013.

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 6/30/13) has been paid for through a property tax mil levy. On April 1, 2013, the Animas-La Plata Water Project was officially transferred from the construction phase to operations with the Animas-La Plata Operation, Maintenance and Replacement Association. However, the Bureau of Reclamation is working on the final reconciliation of all construction costs and billings for the participants. Based upon the final reconciliation, there is the possibility for additional construction costs to close out the construction project.

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

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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.

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

**SAN JUAN COUNTY, NEW MEXICO  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013**

**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](http://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 years ending June 30, 2013, 2012, and 2011, which equal the amount of the 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>
2011	6,411,335	329,548	46,824	100%
2012	6,265,979	339,603	46,931	100
2013	6,390,723	341,439	48,179	100

**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.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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; and (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 and further information may be obtained by writing to the Retiree Health Care Authority at 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](http://www.nmrhca.state.nm.us).

The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

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. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4, or 5; municipal fire member coverage plan 3, 4, or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The County, Communications Authority and San Juan Water Commission’s contributions to the RHCA for the years ended June 30, 2013, 2012 and 2011, 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>
2011	\$ 773,810	45,001	6,394	100%
2012	830,332	51,053	7,055	100
2013	924,323	55,973	7,898	100

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

As of June 30, 2013, 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	\$ 152,264
Reduction of capital assets	(38,749)
Accumulated depreciation	38,749
Compensated absences	8,643
	<u>\$ 160,907</u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,133,014
Adjustments	-
Revenues - Housing Authority Fund	<u>\$ 1,133,014</u>



**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION (CONTINUED)**

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,202,846
Compensated absences	1,056
Depreciation expense	<u>(636)</u>
Expenses - Housing Authority Fund	<u>\$ 1,203,266</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, 2013 the County received a total of \$2,000,000 from SunRay under this agreement.

**NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS**

In November 2010, the Governmental Accounting Standards Board (GASB) issued Statement No. 61, *The Financial Reporting Entity: Omnibus*. This statement, which is effective for financial statements for periods beginning after June 15, 2012, provides, among other things, additional guidance to primary governments that are business-type activities reporting financial information in a single column. New guidance, which includes reporting a blended component unit, allows users to better distinguish between the primary government and its component unit by requiring condensed combining information in the notes to the financial statements. The County adopted GASB Statement No. 61 during fiscal year 2013, with no effect to the County's financial statements.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncement*. This statement, which is effective for financial statements for periods beginning after December 15, 2011, supersedes GASB Statement No. 20. The County adopted GASB Statement No. 62 during fiscal year 2013, and its provisions were applied retroactively for all periods presented. Adoption of GASB Statement No. 62 did not materially affect the County's financial statements.

**SAN JUAN COUNTY, NEW MEXICO  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

In June 2012, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which establishes standards for reporting deferred outflows and deferred inflows of resources and net position. The statement requires reporting of deferred outflows of resources (consumption of net position applicable to future periods) and deferred inflows of resources (acquisition of net position applicable to future periods) in separate sections of the balance sheet following assets and liabilities. The difference between assets plus deferred outflows of resources less liabilities plus deferred inflows of resources equals net position and net position should be displayed in three components as: net investment in capital assets, restricted, and unrestricted. GASB Statement No. 63 is effective for financial statement periods beginning after December 15, 2011. The County adopted the provisions of the statement in fiscal year 2013. The adoption of GASB Statement No. 63 did not materially affect the County's financial statements. Furthermore, at June 30, 2013, the County had no items meeting the criteria of deferred outflows of resources or deferred inflows of resources.

**NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2013.

- 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*
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*
- GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantee Transactions*

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.

**SAN JUAN COUNTY, NEW MEXICO  
GENERAL SUB FUNDS  
JUNE 30, 2013**

**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, NEW MEXICO  
SCHEDULE OF COMBINING BALANCE SHEETS  
GENERAL FUND  
June 30, 2013

	General Sub	Appraisal	Road	County Indigent	Risk Management	Major Medical	Total
<b>ASSETS</b>							
Pooled cash and investments	\$ 13,572,860	549,925	662,968	116,299	1,000,637	4,230,360	20,133,049
Receivables							
Taxes	1,669,617	-	341,758	-	-	-	2,011,375
Intergovernmental	135,708	-	-	-	-	-	135,708
Interest	85,782	-	-	-	-	-	85,782
Other	28,165	-	5,649	217	-	181,310	215,341
Due from other funds	88,280	-	-	-	-	-	88,280
Inventory	123,165	-	75,703	-	-	-	198,868
Prepaid expenditures	167	-	-	-	705,597	-	705,764
<b>Total assets</b>	<b>\$ 15,703,744</b>	<b>549,925</b>	<b>1,086,078</b>	<b>116,516</b>	<b>1,706,234</b>	<b>4,411,670</b>	<b>23,574,167</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 396,988	916	226,297	733	40,194	435,721	1,100,849
Accrued payroll	519,262	-	84,559	2,810	2,251	-	608,882
Accrued claims	-	-	-	-	-	560,928	560,928
Deferred revenue	722,836	-	-	-	-	-	722,836
<b>Total liabilities</b>	<b>1,639,086</b>	<b>916</b>	<b>310,856</b>	<b>3,543</b>	<b>42,445</b>	<b>996,649</b>	<b>2,993,495</b>
<b>FUND BALANCES (DEFICIT)</b>							
Nonspendable	123,332	-	75,703	-	705,597	-	904,632
Restricted	-	549,009	-	112,973	-	3,415,021	4,077,003
Committed	-	-	-	-	-	-	-
Assigned	8,089,036	-	699,519	-	958,192	-	9,746,747
Unassigned	5,852,290	-	-	-	-	-	5,852,290
<b>Total fund balances</b>	<b>14,064,658</b>	<b>549,009</b>	<b>775,222</b>	<b>112,973</b>	<b>1,663,789</b>	<b>3,415,021</b>	<b>20,580,672</b>
<b>Total liabilities and fund balances</b>	<b>\$ 15,703,744</b>	<b>549,925</b>	<b>1,086,078</b>	<b>116,516</b>	<b>1,706,234</b>	<b>4,411,670</b>	<b>23,574,167</b>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
Fiscal Year Ended June 30, 2013**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 28,792,693	695,393	2,717,813
Intergovernmental - Federal	2,153,869	-	448,181
Intergovernmental - State	-	-	284,805
Intergovernmental - Other	710,207	-	-
Investment income	(252,872)	2,448	5,617
Fees	3,297,335	-	31,926
Sale of assets	92,811	-	22,191
Miscellaneous	593,130	-	78,282
<b>Total Revenues</b>	<b>35,387,173</b>	<b>697,841</b>	<b>3,588,815</b>
Expenditures			
Current			
General government	9,801,117	563,966	-
Public safety	14,847,159	-	-
Public works	-	-	5,992,248
Health and welfare	566,527	-	-
Culture and recreation	3,539,449	-	-
Capital outlay	-	-	679,323
<b>Total expenditures</b>	<b>28,754,252</b>	<b>563,966</b>	<b>6,671,571</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	6,632,921	133,875	(3,082,756)
Other Financing Sources (Uses)			
Transfers, in	2,567,868	-	3,002,406
Transfers, out	(13,270,784)	-	-
<b>Total other financing     sources (uses)</b>	<b>(10,702,916)</b>	<b>-</b>	<b>3,002,406</b>
<b>Net changes in fund balances</b>	<b>(4,069,995)</b>	<b>133,875</b>	<b>(80,350)</b>
Fund balances beginning of year	18,134,653	415,134	855,572
<b>Fund balances end of year</b>	<b>\$ 14,064,658</b>	<b>549,009</b>	<b>775,222</b>

	County Indigent	Risk Management	Major Medical	Total
\$	-	-	-	32,205,899
	-	-	-	2,602,050
	-	-	-	284,805
	6,037,567	-	-	6,747,774
	6,922	6,792	24,171	(206,922)
	-	-	8,698,826	12,028,087
	-	-	-	115,002
	34,933	50,574	-	756,919
	<u>6,079,422</u>	<u>57,366</u>	<u>8,722,997</u>	<u>54,533,614</u>
	-	2,418,782	-	12,783,865
	-	-	-	14,847,159
	-	-	-	5,992,248
	11,074,169	-	7,705,795	19,346,491
	-	-	-	3,539,449
	-	-	-	679,323
	<u>11,074,169</u>	<u>2,418,782</u>	<u>7,705,795</u>	<u>57,188,535</u>
	(4,994,747)	(2,361,416)	1,017,202	(2,654,921)
	4,783,438	2,129,851	-	12,483,563
	-	-	-	(13,270,784)
	<u>4,783,438</u>	<u>2,129,851</u>	<u>-</u>	<u>(787,221)</u>
	(211,309)	(231,565)	1,017,202	(3,442,142)
	324,282	1,895,354	2,397,819	24,022,814
\$	<u>112,973</u>	<u>1,663,789</u>	<u>3,415,021</u>	<u>20,580,672</u>

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
GENERAL FUND - GENERAL SUB FUND  
Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 30,308,427	28,463,392	28,789,073	325,681
Intergovernmental	2,809,656	2,789,086	2,919,587	130,501
Investment earnings	215,000	215,000	80,572	(134,428)
Fees	3,488,000	3,488,000	3,285,728	(202,272)
Sale of assets	50,000	50,000	92,811	42,811
Miscellaneous	50,000	503,204	719,427	216,223
<b>Total revenues</b>	<b>36,921,083</b>	<b>35,508,682</b>	<b>35,887,198</b>	<b>378,516</b>
Prior year cash appropriated	8,879,192			
<b>Total budgeted revenues</b>	<b>45,800,275</b>			
Expenditures				
General Government				
County Commission				
Salaries and benefits	215,108	215,108	206,670	8,438
Operating expenses	78,113	78,113	62,810	15,303
<b>Total County Commission</b>	<b>293,221</b>	<b>293,221</b>	<b>269,480</b>	<b>23,741</b>
Administration				
Salaries and benefits	711,939	711,939	690,714	21,225
Operating expenses	130,650	115,650	101,730	13,920
<b>Total Administration</b>	<b>842,589</b>	<b>827,589</b>	<b>792,444</b>	<b>35,145</b>
General Government				
Salaries and benefits	283,124	283,124	253,241	29,883
Operating expenses	1,477,628	1,438,628	1,217,371	221,257
<b>Total General Government</b>	<b>1,760,752</b>	<b>1,721,752</b>	<b>1,470,612</b>	<b>251,140</b>
Information Technology				
Salaries and benefits	818,763	818,763	825,393	(6,630)
Operating expenses	308,679	323,599	316,257	7,342
<b>Total Information Technology</b>	<b>1,127,442</b>	<b>1,142,362</b>	<b>1,141,650</b>	<b>712</b>
Geographic Information Systems				
Salaries and benefits	231,531	231,531	230,609	922
Operating expenses	297,862	261,120	240,079	21,041
<b>Total Geographic Information Systems</b>	<b>529,393</b>	<b>492,651</b>	<b>470,688</b>	<b>21,963</b>
Finance				
Salaries and benefits	1,043,689	1,043,689	972,576	71,113
Operating expenses	151,210	151,210	86,586	64,624
<b>Total Finance</b>	<b>1,194,899</b>	<b>1,194,899</b>	<b>1,059,162</b>	<b>135,737</b>
County Clerk				
Salaries and benefits	420,395	420,395	396,941	23,454
Operating expenses	48,000	48,000	49,396	(1,396)
<b>Total County Clerk</b>	<b>468,395</b>	<b>468,395</b>	<b>446,337</b>	<b>22,058</b>
Bureau of Elections				
Salaries and benefits	371,420	371,420	319,486	51,934
Operating expenses	262,725	227,725	228,606	(881)
<b>Total Bureau of Elections</b>	<b>634,145</b>	<b>599,145</b>	<b>548,092</b>	<b>51,053</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2013**

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Property Assessments				
Salaries and benefits	\$ 1,180,849	1,174,849	1,118,165	56,684
Operating expenses	62,365	62,365	46,565	15,800
<b>Total Property Assessments</b>	<b>1,243,214</b>	<b>1,237,214</b>	<b>1,164,730</b>	<b>72,484</b>
Treasurer				
Salaries and benefits	469,688	469,688	474,650	(4,962)
Operating expenses	148,150	148,150	112,930	35,220
<b>Total Treasurer</b>	<b>617,838</b>	<b>617,838</b>	<b>587,580</b>	<b>30,258</b>
Probate Judge				
Salaries and benefits	39,923	39,923	39,903	20
Operating expenses	2,350	2,350	53	2,297
<b>Total Probate Judge</b>	<b>42,273</b>	<b>42,273</b>	<b>39,956</b>	<b>2,317</b>
County Attorney				
Salaries and benefits	551,414	551,414	551,307	107
Operating expenses	206,311	206,311	103,921	102,390
<b>Total County Attorney</b>	<b>757,725</b>	<b>757,725</b>	<b>655,228</b>	<b>102,497</b>
Human Resources				
Salaries and benefits	611,969	605,469	601,548	3,921
Operating expenses	116,244	116,244	63,861	52,383
<b>Total Human Resources</b>	<b>728,213</b>	<b>721,713</b>	<b>665,409</b>	<b>56,304</b>
Central Purchasing				
Salaries and benefits	369,319	369,319	370,474	(1,155)
Operating expenses	41,225	41,225	33,983	7,242
<b>Total Central Purchasing</b>	<b>410,544</b>	<b>410,544</b>	<b>404,457</b>	<b>6,087</b>
<b>Total General Government</b>	<b>10,650,643</b>	<b>10,527,321</b>	<b>9,715,825</b>	<b>811,496</b>
Public Safety				
Fire Prevention				
Salaries and benefits	774,387	1,294,120	1,253,985	40,135
Operating expenses	71,529	-	-	-
<b>Total Fire Prevention</b>	<b>845,916</b>	<b>1,294,120</b>	<b>1,253,985</b>	<b>40,135</b>
Law Enforcement				
Salaries and benefits	10,594,835	10,604,835	10,403,655	201,180
Operating expenses	2,176,468	2,024,755	1,750,270	274,485
<b>Total Law Enforcement</b>	<b>12,771,303</b>	<b>12,629,590</b>	<b>12,153,925</b>	<b>475,665</b>
Community Development				
Salaries and benefits	426,705	426,705	412,010	14,695
Operating expenses	39,543	39,543	26,993	12,550
<b>Total Community Development</b>	<b>466,248</b>	<b>466,248</b>	<b>439,003</b>	<b>27,245</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND - GENERAL SUB FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 374,584	374,584	364,121	10,463
Operating expenses	43,372	43,372	27,707	15,665
<b>Total Building Inspection</b>	<u>417,956</u>	<u>417,956</u>	<u>391,828</u>	<u>26,128</u>
Emergency Management				
Salaries and benefits	506,578	506,578	502,458	4,120
Operating expenses	(17,830)	(30,466)	(47,761)	17,295
<b>Total Emergency Management</b>	<u>488,748</u>	<u>476,112</u>	<u>454,697</u>	<u>21,415</u>
Safety				
Salaries and benefits	119,055	120,055	119,165	890
Operating expenses	21,453	22,453	22,203	250
<b>Total Safety</b>	<u>140,508</u>	<u>142,508</u>	<u>141,368</u>	<u>1,140</u>
<b>Transfer to Communications Authority</b>	-	-	-	-
<b>Total Public Safety</b>	<u>15,130,679</u>	<u>15,426,534</u>	<u>14,834,806</u>	<u>591,728</u>
Health and Welfare				
Social Services				
Operating expenses	1,244,344	1,244,344	566,419	677,925
Youth Employment				
Salaries and benefits	73,591	73,591	50,520	23,071
<b>Total Health and Welfare</b>	<u>1,317,935</u>	<u>1,317,935</u>	<u>616,939</u>	<u>700,996</u>
Culture and Recreation				
Parks and Maintenance				
Salaries and benefits	3,393,998	3,393,998	3,100,344	293,654
Operating expenses	531,373	531,373	438,253	93,120
<b>Total Parks and Maintenance</b>	<u>3,925,371</u>	<u>3,925,371</u>	<u>3,538,597</u>	<u>386,774</u>
<b>Total Culture and Recreation</b>	<u>3,925,371</u>	<u>3,925,371</u>	<u>3,538,597</u>	<u>386,774</u>
<b>Total expenditures</b>	<u>31,024,628</u>	<u>31,197,161</u>	<u>28,706,167</u>	<u>2,490,994</u>
<b>Excess (deficiency) of revenues     over (under) expenditures</b>	<u>14,775,647</u>	<u>4,311,521</u>	<u>7,181,031</u>	<u>2,869,510</u>
Other Financing Sources (Uses)				
Transfers in	2,567,868	2,567,868	2,567,868	-
Transfers out	(17,343,515)	(16,291,762)	(13,270,784)	3,020,978
<b>Total other financing sources (uses)</b>	<u>(14,775,647)</u>	<u>(13,723,894)</u>	<u>(10,702,916)</u>	<u>3,020,978</u>
Net change in fund balance	-	(9,412,373)	(3,521,885)	5,890,488
Fund balance-beginning	18,134,653	18,134,653	18,134,653	-
<b>Fund balance-ending</b>	<u>\$ 18,134,653</u>	<u>8,722,280</u>	<u>14,612,768</u>	<u>5,890,488</u>
Change in FMV investments			(288,308)	
Change in accounts receivable			(186,033)	
Change in prepaid expenses			167	
Change in accounts payable			15,481	
Change in accrued liabilities			(63,733)	
Change in deferred revenue			(25,684)	
GAAP fund balance			<u>\$ 14,064,658</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 600,000	600,000	695,393	95,393
Interest income	1,000	1,000	2,448	1,448
<b>Total revenues</b>	<u>601,000</u>	<u>601,000</u>	<u>697,841</u>	<u>96,841</u>
Prior year cash appropriated	6,230			
<b>Total budgeted revenues</b>	<u>607,230</u>			
Expenditures				
Current				
Salaries and benefits	452,165	452,165	452,165	-
Operating expenses	155,065	160,065	112,314	47,751
<b>Total expenditures</b>	<u>607,230</u>	<u>612,230</u>	<u>564,479</u>	<u>47,751</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		- (11,230)	133,362	144,592
GAAP fund balance, beginning	415,134	415,134	415,134	-
<b>GAAP fund balance, ending</b>	<u>\$ 415,134</u>	<u>403,904</u>	548,496	<u>144,592</u>
Change in accounts payable			<u>513</u>	
GAAP fund balance			<u>\$ 549,009</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$2,775,000	2,775,000	2,710,408	(64,592)
Fees	-	-	34,139	34,139
Intergovernmental	804,220	540,220	732,986	192,766
Interest Income	7,000	7,000	5,617	(1,383)
Sale of assets	-	13,746	22,191	8,445
Miscellaneous	1,500	71,381	77,061	5,680
<b>Total revenues</b>	<b>3,587,720</b>	<b>3,407,347</b>	<b>3,582,402</b>	<b>175,055</b>
Prior year cash appropriated	107,872			
<b>Total budgeted revenues</b>	<b>3,695,592</b>			
Expenditures				
Current				
Salaries and benefits	3,974,116	3,974,116	3,807,173	166,943
Operating expenses	2,361,770	2,391,013	2,176,671	214,342
Capital outlay	2,145,565	1,585,415	747,804	837,611
<b>Total expenditures</b>	<b>8,481,451</b>	<b>7,950,544</b>	<b>6,731,648</b>	<b>1,218,896</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,785,859)</b>	<b>(4,543,197)</b>	<b>(3,149,246)</b>	<b>1,393,951</b>
Other Financing Sources (Uses)				
Transfers in	4,785,859	4,391,082	3,002,406	(1,388,676)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>4,785,859</b>	<b>4,391,082</b>	<b>3,002,406</b>	<b>(1,388,676)</b>
Net change in fund balances	-	(152,115)	(146,840)	5,275
Fund balance, beginning	855,572	855,572	855,572	-
<b>Fund balance, ending</b>	<b>\$ 855,572</b>	<b>703,457</b>	<b>708,732</b>	<b>5,275</b>
Change in accounts receivable			6,413	
Change in accounts payable			70,853	
Change in accrued liabilities			(10,776)	
GAAP fund balance			<u>\$ 775,222</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 10,398,950	10,798,201	6,037,567	(4,760,634)
Interest Income	6,000	6,000	6,922	922
Miscellaneous	-	-	35,424	35,424
<b>Total revenues</b>	<u>10,404,950</u>	<u>10,804,201</u>	<u>6,079,913</u>	<u>(4,724,288)</u>
Prior year cash appropriated	219,626			
<b>Total budgeted revenues</b>	<u>10,624,576</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	146,126	146,126	149,848	(3,722)
Operating expenses	15,904,438	16,303,689	10,923,756	5,379,933
<b>Total expenditures</b>	<u>16,050,564</u>	<u>16,449,815</u>	<u>11,073,604</u>	<u>5,376,211</u>
<b>Excess of revenues over expenditures</b>	<u>(5,425,988)</u>	<u>(5,645,614)</u>	<u>(4,993,691)</u>	<u>651,923</u>
Other Financing Sources (Uses)				
Transfers in	5,425,988	5,425,988	4,783,438	(642,550)
<b>Total other financing sources and uses</b>	<u>5,425,988</u>	<u>5,425,988</u>	<u>4,783,438</u>	<u>(642,550)</u>
Net change in fund balance	-	(219,626)	(210,253)	9,373
Fund balance, beginning	324,282	324,282	324,282	-
<b>Fund balance, ending</b>	<u>\$ 324,282</u>	<u>104,656</u>	<u>114,029</u>	<u>9,373</u>
Change in accounts receivable			(491)	
Change in accounts payable			(160)	
Change in accrued liabilities			(405)	
GAAP fund balance			<u>\$ 112,973</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Investment income	\$ 10,000	10,000	6,792	(3,208)
Refunds	5,000	17,108	51,708	34,600
<b>Total revenues</b>	<b>15,000</b>	<b>27,108</b>	<b>58,500</b>	<b>31,392</b>
Prior year cash appropriated	87,495			
<b>Total budgeted revenues</b>	<b>102,495</b>			
Operating expenses				
Current				
Salaries and benefits	206,330	206,330	239,135	(32,805)
Operating expenses	2,258,589	2,270,697	2,036,073	234,624
Capital outlay	1,045	1,045	-	1,045
<b>Total expenditures</b>	<b>2,465,964</b>	<b>2,478,072</b>	<b>2,275,208</b>	<b>202,864</b>
<b>Excess of revenues over expenditures</b>	<b>(2,363,469)</b>	<b>(2,450,964)</b>	<b>(2,216,708)</b>	<b>234,256</b>
Other Financing Sources (Uses)				
Transfers in	2,363,469	2,363,469	2,129,851	(233,618)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,363,469</b>	<b>2,363,469</b>	<b>2,129,851</b>	<b>(233,618)</b>
Net change in fund balance	-	(87,495)	(86,857)	638
Fund balance, beginning of year	1,895,354	1,895,354	1,895,354	-
<b>Fund balance, end of year</b>	<b>\$ 1,895,354</b>	<b>1,807,859</b>	<b>1,808,497</b>	<b>638</b>
Change in accounts receivable			(1,134)	
Change in prepaid expenses			(115,004)	
Change in accounts payable			(30,201)	
Change in accrued liabilities			1,631	
GAAP fund balance			<u>\$1,663,789</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 8,275,509	8,275,509	8,034,648	(240,861)
Refunds	25,000	25,000	643,557	618,557
Investment income	20,000	20,000	24,171	4,171
<b>Total revenues</b>	<u>8,320,509</u>	<u>8,320,509</u>	<u>8,702,376</u>	<u>381,867</u>
Prior year cash appropriated	405,392			
<b>Total budgeted revenues</b>	<u>8,725,901</u>			
Expenditures				
Current				
Employee health claims and prescriptions	8,415,128	8,415,128	7,340,707	1,074,421
Contractual services	310,773	310,773	278,804	31,969
<b>Total expenditures</b>	<u>8,725,901</u>	<u>8,725,901</u>	<u>7,619,511</u>	<u>1,106,390</u>
<b>Excess of revenues over expenditures</b>	-	(405,392)	1,082,865	1,488,257
Fund balance, beginning of year	2,397,819	2,397,819	2,397,819	-
<b>Fund balance, end of year</b>	<u>\$ 2,397,819</u>	<u>1,992,427</u>	3,480,684	<u>1,488,257</u>
Change in accounts receivable			20,621	
Change in accounts payable			19,155	
Change in accrued liabilities			(105,439)	
GAAP fund balance			<u>\$ 3,415,021</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013**

**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, 2013**

	Gross		
	Receipts Tax	Ambulance	Total
	Comm. / EMS		
<b>ASSETS</b>			
Pooled cash and investments	\$ 8,080,487	3,645,942	11,726,429
Receivables			
Taxes	1,149,128	-	1,149,128
Intergovernmental	-	-	-
Interest	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Prepaid expenditures	-	-	-
<b>Total assets</b>	<b>\$ 9,229,615</b>	<b>3,645,942</b>	<b>12,875,557</b>
<b>LIABILITIES</b>			
Accounts payable	\$ -	67,271	67,271
Accrued payroll	-	-	-
Accrued claims	-	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>67,271</b>	<b>67,271</b>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	-	-	-
Restricted	9,229,615	3,578,671	12,808,286
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>9,229,615</b>	<b>3,578,671</b>	<b>12,808,286</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,229,615</b>	<b>3,645,942</b>	<b>12,875,557</b>



**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GROSS RECEIPTS TAX COMMUNICATIONS / EMS**  
**Fiscal Year Ended June 30, 2013**

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 6,966,055	-	6,966,055
Intergovernmental - Federal	-	-	-
Intergovernmental - State	-	-	-
Intergovernmental - Other	-	-	-
Investment income	27,376	39,341	66,717
Fees	-	-	-
Sale of assets	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>6,993,431</b>	<b>39,341</b>	<b>7,032,772</b>
Expenditures			
Current			
General government	-	-	-
Public safety	-	2,981,452	2,981,452
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	307,790	307,790
<b>Total expenditures</b>	<b>-</b>	<b>3,289,242</b>	<b>3,289,242</b>
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	6,993,431	(3,249,901)	3,743,530
Other Financing Sources (Uses)			
Transfers, in	-	-	-
Transfers, out	-	(70,052)	(70,052)
<b>Total other financing     sources (uses)</b>	<b>-</b>	<b>(70,052)</b>	<b>(70,052)</b>
<b>Net changes in fund balances</b>	<b>6,993,431</b>	<b>(3,319,953)</b>	<b>3,673,478</b>
Fund balances beginning of year	2,236,184	6,898,624	9,134,808
<b>Fund balances end of year</b>	<b>\$ 9,229,615</b>	<b>3,578,671</b>	<b>12,808,286</b>

**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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest income	\$ 65,000	65,000	39,341	(25,659)
Prior year cash appropriated	3,861,903			
<b>Total budgeted revenues</b>	<b>3,926,903</b>			
Expenditures				
Salaries and benefits	708,115	708,115	460,695	247,420
Operating expenses	2,838,736	2,838,736	2,712,159	126,577
Capital outlay	310,000	310,000	307,790	2,210
<b>Total expenditures</b>	<b>3,856,851</b>	<b>3,856,851</b>	<b>3,480,644</b>	<b>376,207</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>70,052</b>	<b>(3,791,851)</b>	<b>(3,441,303)</b>	<b>350,548</b>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(70,052)	(70,052)	(70,052)	-
<b>Total other financing sources (uses)</b>	<b>(70,052)</b>	<b>(70,052)</b>	<b>(70,052)</b>	<b>-</b>
Net change in fund balance	-	(3,861,903)	(3,511,355)	350,548
Fund balance, beginning	6,898,624	6,898,624	6,898,624	-
<b>Fund balance, ending</b>	<b>\$6,898,624</b>	<b>3,036,721</b>	<b>3,387,269</b>	<b>350,548</b>
Change in accounts payable			191,402	
GAAP fund balance			<u>\$3,578,671</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 7,118,297	7,118,297	7,034,270	(84,027)
Investment income	9,000	9,000	27,375	18,375
<b>Total revenues</b>	<u>7,127,297</u>	<u>7,127,297</u>	<u>7,061,645</u>	<u>(65,652)</u>
Prior year cash appropriated	<u>(7,127,297)</u>			
<b>Total budgeted revenues</b>	-			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	7,127,297	7,061,645	(65,652)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	7,127,297	7,061,645	(65,652)
Fund balance, beginning	<u>2,236,184</u>	<u>2,236,184</u>	<u>2,236,184</u>	-
<b>Fund balance, ending</b>	<u>\$ 2,236,184</u>	<u>9,363,481</u>	<u>9,297,829</u>	<u>(65,652)</u>
Change in accounts receivable			<u>(68,214)</u>	
GAAP fund balance			<u>\$9,229,615</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013**

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

*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, 2013**

**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.

*Riverview 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).

*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.

*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, 2013**

**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, 2013**

**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.

*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.

*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.



**Berg Park, Farmington**



**SAN JUAN COUNTY, NEW MEXICO  
 COMBINING BALANCE SHEETS  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2013**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
<b>ASSETS</b>				
Pooled cash and investments	\$ 700	7,146	218,957	-
Receivables				
Taxes	271,038	-	-	766,035
Intergovernmental	1,526	-	-	-
Loan receivable	-	-	-	-
Other	15,452	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 288,716</b>	<b>7,146</b>	<b>218,957</b>	<b>766,035</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	-	-	-
Accounts payable	110,371	598	225	-
Accrued payroll	32,968	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>143,339</b>	<b>598</b>	<b>225</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	-	-	-	-
Restricted	145,377	6,548	218,732	766,035
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>145,377</b>	<b>6,548</b>	<b>218,732</b>	<b>766,035</b>
<b>Total liabilities and fund balances</b>	<b>\$ 288,716</b>	<b>7,146</b>	<b>218,957</b>	<b>766,035</b>

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Health Care Fund	Fire Excise Tax
3,855	112,856	-	1,450	23,246	-	5,884,723	2,465,784
-	-	-	-	-	-	766,186	542,079
-	21,012	-	2,387	-	226,092	-	-
-	-	-	-	-	81,700	-	-
-	-	-	7,256	-	-	-	-
-	-	-	-	-	-	-	296,690
-	-	-	73,432	-	-	-	-
3,855	133,868	-	84,525	23,246	307,792	6,650,909	3,304,553
-	-	-	-	-	88,280	-	-
-	47	-	37,432	-	122,514	-	182,104
-	1,136	-	14,540	-	-	-	-
-	-	-	-	-	-	-	-
-	1,183	-	51,972	-	210,794	-	182,104
-	-	-	73,432	-	-	-	296,690
3,855	132,685	-	-	23,246	96,998	6,650,909	2,825,759
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(40,879)	-	-	-	-
3,855	132,685	-	32,553	23,246	96,998	6,650,909	3,122,449
3,855	133,868	-	84,525	23,246	307,792	6,650,909	3,304,553

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013**

	D.W.I. Facilities	County Clerk's Recording Fees	Fire Districts	Housing Authority
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,069,432	291,864	1,949,968	164,992
Receivables				
Taxes	-	-	-	-
Intergovernmental	86,082	-	-	-
Loan receivable	-	-	-	-
Other	2	-	-	33,118
Prepaid expenditures	-	-	39,459	93
Inventory	-	-	-	-
<b>Total assets</b>	<b>\$ 2,155,516</b>	<b>291,864</b>	<b>1,989,427</b>	<b>198,203</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	-	-	-
Accounts payable	91,363	8,542	46,166	1,004
Accrued payroll	58,555	-	-	3,174
Deferred revenue	-	-	-	33,118
<b>Total liabilities</b>	<b>149,918</b>	<b>8,542</b>	<b>46,166</b>	<b>37,296</b>
<b>FUND BALANCES (DEFICIT)</b>				
Nonspendable	-	-	39,459	93
Restricted	2,005,598	283,322	1,903,802	160,814
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>2,005,598</b>	<b>283,322</b>	<b>1,943,261</b>	<b>160,907</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,155,516</b>	<b>291,864</b>	<b>1,989,427</b>	<b>198,203</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	GRT Revenue Bond Series 2008
\$ 5,447,615	1,173,056	329,141	-	1,918,922	\$ 1,729,858
72,153	191,546	766,186	-	-	-
-	-	55,249	-	-	-
-	-	-	-	-	-
-	-	755	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,519,768</u>	<u>1,364,602</u>	<u>1,151,331</u>	<u>-</u>	<u>1,918,922</u>	<u>\$ 1,729,858</u>
\$ -	-	-	-	-	\$ -
-	-	31,366	-	-	253,508
-	-	56,595	-	-	-
54,310	-	-	-	-	-
<u>54,310</u>	<u>-</u>	<u>87,961</u>	<u>-</u>	<u>-</u>	<u>253,508</u>
-	-	-	-	-	-
-	1,364,602	1,063,370	-	1,918,922	1,476,350
5,465,458	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,465,458</u>	<u>1,364,602</u>	<u>1,063,370</u>	<u>-</u>	<u>1,918,922</u>	<u>1,476,350</u>
<u>\$ 5,519,768</u>	<u>1,364,602</u>	<u>1,151,331</u>	<u>-</u>	<u>1,918,922</u>	<u>\$ 1,729,858</u>

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING BALANCE SHEETS  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>ASSETS</b>					
Pooled cash and investments	101,463	3,451,983	134,466	2,425,353	29,906,830
Receivables					
Taxes	-	-	-	-	3,375,223
Intergovernmental	-	-	17,569	-	409,917
Loan receivable	-	-	-	-	81,700
Other	-	-	-	-	56,583
Prepaid expenditures	-	-	-	-	336,242
Inventory	-	-	-	-	73,432
<b>Total assets</b>	<b>101,463</b>	<b>3,451,983</b>	<b>152,035</b>	<b>2,425,353</b>	<b>34,239,927</b>
<b>LIABILITIES</b>					
Due to other funds	-	-	-	-	88,280
Accounts payable	6,151	-	-	-	891,391
Accrued payroll	-	-	-	-	166,968
Deferred revenue	-	-	-	-	87,428
<b>Total liabilities</b>	<b>6,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,234,067</b>
<b>FUND BALANCES (DEFICIT)</b>					
Nonspendable	-	-	-	-	409,674
Restricted	-	-	152,035	1,692,143	22,891,102
Committed	-	-	-	-	5,465,458
Assigned	95,312	3,451,983	-	733,210	4,280,505
Unassigned	-	-	-	-	(40,879)
<b>Total fund balances (deficit)</b>	<b>95,312</b>	<b>3,451,983</b>	<b>152,035</b>	<b>2,425,353</b>	<b>33,005,860</b>
<b>Total liabilities and fund balances</b>	<b>101,463</b>	<b>3,451,983</b>	<b>152,035</b>	<b>2,425,353</b>	<b>34,239,927</b>



National County Government Day

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Fiscal Year Ended June 30, 2013**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
<b>Revenues</b>				
Taxes	\$ 1,726,115	-	-	2,631,996
Intergovernmental - Federal	-	-	12,212	-
Intergovernmental - State	-	106,303	140,540	-
Intergovernmental - Other	42,824	-	-	-
Investment income	627	-	1,352	199
Fees	519,218	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	24,821	-	-	-
<b>Total revenues</b>	<b>2,313,605</b>	<b>106,303</b>	<b>154,104</b>	<b>2,632,195</b>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public Safety	-	85,725	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	3,217,252	-	147,666	-
Capital outlay	64,119	19,500	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>3,281,371</b>	<b>105,225</b>	<b>147,666</b>	<b>-</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(967,766)	1,078	6,438	2,632,195
<b>Other Financing Sources (Uses)</b>				
Transfers, in	885,420	-	-	-
Transfers, out	-	-	-	(1,866,160)
<b>Total other financing sources (uses)</b>	<b>885,420</b>	<b>-</b>	<b>-</b>	<b>(1,866,160)</b>
<b>Net changes in fund balances</b>	<b>(82,346)</b>	<b>1,078</b>	<b>6,438</b>	<b>766,035</b>
Fund balances (deficit) beginning of year	227,723	5,470	212,294	-
<b>Fund balances (deficit) end of year</b>	<b>\$ 145,377</b>	<b>6,548</b>	<b>218,732</b>	<b>766,035</b>

Law Enforcement Protection	Criminal Justice Training Authority	National High School Finals Rodeo Fund	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Health Care Fund	Fire Excise Tax
-	-	-	-	-	-	4,646,631	3,452,251
-	-	-	-	-	616,086	-	-
87,600	-	-	-	-	470,590	-	-
-	149,900	-	-	-	-	-	-
-	1,154	-	285	152	-	36,751	16,470
-	72,841	-	671,620	-	-	-	625
-	54	-	-	-	-	-	48,891
1,486	25	-	64,169	-	1,118	-	13,504
89,086	223,974	-	736,074	152	1,087,794	4,683,382	3,531,741
-	-	-	-	-	724,258	-	-
51,807	185,339	-	-	-	-	-	2,162,966
-	-	-	-	-	-	-	-
-	-	13,000	953,007	-	-	-	-
-	-	-	-	-	-	-	-
50,000	2,506	-	144,380	-	368,360	-	846,221
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
101,807	187,845	13,000	1,097,387	-	1,092,618	-	3,009,187
(12,721)	36,129	(13,000)	(361,313)	152	(4,824)	4,683,382	522,554
-	-	-	297,270	-	29,402	-	-
-	-	-	-	-	(1,499)	(6,004,697)	(406,068)
-	-	-	297,270	-	27,903	(6,004,697)	(406,068)
(12,721)	36,129	(13,000)	(64,043)	152	23,079	(1,321,315)	116,486
16,576	96,556	13,000	96,596	23,094	73,919	7,972,224	3,005,963
3,855	132,685	-	32,553	23,246	96,998	6,650,909	3,122,449



**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2013**

	D.W.I. Facilities	County Clerks Recording Fees	Fire Districts	Housing Authority
<b>Revenues</b>				
Taxes	\$ -	-	-	-
Intergovernmental - Federal	-	-	800,000	1,119,464
Intergovernmental - State	1,941,983	-	1,534,585	-
Intergovernmental - Other	440,000	-	203,476	1,812
Investment income	-	1,692	-	36
Fees	297,079	118,668	-	-
Sale of assets	-	-	-	-
Miscellaneous	686	-	7,243	11,702
<b>Total Revenues</b>	<b>2,679,748</b>	<b>120,360</b>	<b>2,545,304</b>	<b>1,133,014</b>
<b>Expenditures</b>				
Current				
General government	-	32,395	-	-
Public Safety	3,395,251	-	2,424,052	-
Health and welfare	-	-	-	1,203,266
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	82,669	40,476	510,800	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
<b>Total expenditures</b>	<b>3,477,920</b>	<b>72,871</b>	<b>2,934,852</b>	<b>1,203,266</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(798,172)	47,489	(389,548)	(70,252)
<b>Other Financing Sources (Uses)</b>				
Operating transfers, in	1,166,486	-	-	-
Operating transfers, out	(100,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,066,486</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>268,314</b>	<b>47,489</b>	<b>(389,548)</b>	<b>(70,252)</b>
Fund balances beginning of year	1,737,284	235,833	2,332,809	231,159
<b>Fund balances end of year</b>	<b>\$ 2,005,598</b>	<b>283,322</b>	<b>1,943,261</b>	<b>160,907</b>

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	GRT Revenue Bond Series 2008
1,842,482	1,161,657	2,617,410	-	-	-
-	-	111,610	365,265	-	-
-	-	626,388	-	-	-
-	-	-	-	-	-
32,542	-	3,309	-	1,867	29,540
-	-	6,219	-	-	-
-	-	-	-	-	-
-	-	30,139	-	-	83,489
1,875,024	1,161,657	3,395,075	365,265	1,867	113,029
-	-	-	-	-	-
-	-	3,403,094	-	-	210,306
-	-	-	28,379	-	-
-	-	-	-	-	-
1,254,760	-	-	-	-	-
-	-	21,203	345,933	-	7,771,812
-	-	-	-	-	-
-	-	-	-	-	-
1,254,760	-	3,424,297	374,312	-	7,982,118
620,264	1,161,657	(29,222)	(9,047)	1,867	(7,869,089)
-	-	-	495	1,866,160	250,000
(65,949)	(1,223,929)	-	-	-	-
(65,949)	(1,223,929)	-	495	1,866,160	250,000
554,315	(62,272)	(29,222)	(8,552)	1,868,027	(7,619,089)
4,911,143	1,426,874	1,092,592	8,552	50,895	9,095,439
5,465,458	1,364,602	1,063,370	-	1,918,922	1,476,350

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2013**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
<b>Revenues</b>					
Taxes	\$ -	-	-	6,747,379	24,825,921
Intergovernmental - Federal	-	-	1,323,868	-	4,348,505
Intergovernmental - State	-	-	138,624	-	5,046,613
Intergovernmental - Other	-	-	-	-	838,012
Investment income	-	23,877	4,740	30,507	185,100
Fees	-	-	-	-	1,686,270
Sale of assets	-	-	-	-	48,945
Miscellaneous	7,902	-	-	-	246,284
<b>Total Revenues</b>	<b>7,902</b>	<b>23,877</b>	<b>1,467,232</b>	<b>6,777,886</b>	<b>37,225,650</b>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	756,653
Public Safety	-	-	-	-	11,918,540
Health and welfare	-	-	-	-	1,231,645
Culture and recreation	-	-	-	-	966,007
Environmental	-	-	-	-	4,619,678
Capital outlay	1,272,149	-	1,402,549	-	12,942,677
Debt Service	-	-	-	6,810,000	6,810,000
Interest Expense	-	-	-	1,896,909	1,896,909
<b>Total expenditures</b>	<b>1,272,149</b>	<b>-</b>	<b>1,402,549</b>	<b>8,706,909</b>	<b>41,142,109</b>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(1,264,247)	23,877	64,683	(1,929,023)	(3,916,459)
<b>Other Financing Sources (Uses)</b>					
Operating transfers, in	1,130,000	1,281,616	1,499	-	6,908,348
Operating transfers, out	-	(1,544,013)	(29,402)	-	(11,241,717)
<b>Total other financing sources (uses)</b>	<b>1,130,000</b>	<b>(262,397)</b>	<b>(27,903)</b>	<b>-</b>	<b>(4,333,369)</b>
<b>Net changes in fund balances</b>	<b>(134,247)</b>	<b>(238,520)</b>	<b>36,780</b>	<b>(1,929,023)</b>	<b>(8,249,828)</b>
Fund balances beginning of year	229,559	3,690,503	115,255	4,354,376	41,255,688
<b>Fund balances end of year</b>	<b>\$ 95,312</b>	<b>3,451,983</b>	<b>152,035</b>	<b>2,425,353</b>	<b>33,005,860</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SOLID WASTE - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 1,795,023	1,795,023	1,756,439	(38,584)
Intergovernmental	49,331	42,824	42,824	-
Investment income	1,500	1,500	627	(873)
Fees	523,000	523,000	516,575	(6,425)
Miscellaneous	-	1,224	24,835	23,611
<b>Total revenues</b>	<u>2,368,854</u>	<u>2,363,571</u>	2,341,300	(22,271)
Prior year cash appropriated	29,620			
<b>Total budgeted revenues</b>	<u>2,398,474</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,764,038	1,764,038	1,678,975	85,063
Operating expenses	1,570,579	1,571,803	1,539,742	32,061
Capital outlay	243,350	154,350	64,531	89,819
<b>Total expenditures</b>	<u>3,577,967</u>	<u>3,490,191</u>	3,283,248	206,943
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,179,493)</u>	<u>(1,126,620)</u>	(941,948)	184,672
Other Financing Sources (Uses)				
Transfers in	1,179,493	1,066,460	885,420	(181,040)
Net change in fund balance	-	(60,160)	(56,528)	3,632
Fund balance, beginning	227,723	227,723	227,723	-
<b>Fund balance, ending</b>	<u>\$ 227,723</u>	<u>167,563</u>	171,195	<u>3,632</u>
Change in accounts receivable			(27,695)	
Change in accounts payable			2,763	
Change in accrued liabilities			(886)	
GAAP fund balance			<u>\$ 145,377</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State grant	\$ 123,088	106,303	106,303	-
Miscellaneous	20	20	20	-
<b>Total revenues</b>	<u>123,108</u>	<u>106,323</u>	<u>106,323</u>	-
Prior year cash appropriated	5,483			
<b>Total budgeted revenues</b>	<u>128,591</u>			
Expenditures				
Operating expenses	106,591	90,306	85,160	5,146
Capital outlay	22,000	21,500	19,500	2,000
<b>Total expenditures</b>	<u>128,591</u>	<u>111,806</u>	<u>104,660</u>	<u>7,146</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(5,483)	1,663	7,146
Fund balance, beginning	5,470	5,470	5,470	-
<b>Fund balance, ending</b>	<u>\$ 5,470</u>	<u>(13)</u>	7,133	<u>7,146</u>
Change in accounts receivable			(20)	
Change in accounts payable			<u>(565)</u>	
GAAP fund balance			<u>\$ 6,548</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 12,568	152,752	152,752	-
Investment income	1,910	1,910	1,352	(558)
<b>Total revenues</b>	<u>14,478</u>	<u>154,662</u>	<u>154,104</u>	<u>(558)</u>
Prior year cash appropriated	126,214			
<b>Total budgeted revenues</b>	<u>140,692</u>			
Expenditures				
Current				
Environmental	140,692	280,876	147,441	133,435
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(126,214)	6,663	132,877
Fund balance, beginning	212,294	212,294	212,294	-
<b>Fund balance, ending</b>	<u>\$ 212,294</u>	<u>86,080</u>	218,957	<u>132,877</u>
Change in accounts payable			<u>(225)</u>	
GAAP fund balance (deficit)			<u>\$ 218,732</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL GROSS RECEIPTS TAX - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ -	1,865,961	1,865,961	-
Investment income	-	200	199	(1)
<b>Total revenues</b>	<b>-</b>	<b>1,866,161</b>	<b>1,866,160</b>	<b>(1)</b>
Prior year cash appropriated				
<b>Total budgeted revenues</b>	<b>-</b>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>1,866,161</b>	<b>1,866,160</b>	<b>(1)</b>
Other Financing Sources (Uses)				
Transfers out	-	(1,866,161)	(1,866,160)	1
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Changes in accounts receivables			766,035	
GAAP fund balance			<b>\$ 766,035</b>	

**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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 87,600	87,600	87,600	-
Miscellaneous	-	1,415	1,486	71
<b>Total revenues</b>	<u>87,600</u>	<u>89,015</u>	<u>89,086</u>	<u>71</u>
Prior year cash appropriated	16,576			
<b>Total budgeted revenues</b>	<u>104,176</u>			
Expenditures				
Current				
Public safety				
Operating expenses	59,176	60,591	51,807	8,784
Capital outlay	45,000	45,000	50,000	(5,000)
<b>Total expenditures</b>	<u>104,176</u>	<u>105,591</u>	<u>101,807</u>	<u>3,784</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(16,576)	(12,721)	3,855
Fund balance, beginning	16,576	16,576	16,576	-
<b>Fund balance, ending</b>	<u>\$ 16,576</u>	<u>-</u>	<u>3,855</u>	<u>3,855</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 149,900	149,900	149,900	-
Investment income	-	-	1,154	1,154
Fees	10,500	33,000	72,841	39,841
Sale of assets	-	-	53	53
Miscellaneous	-	-	25	25
<b>Total revenues</b>	<b>160,400</b>	<b>182,900</b>	<b>223,973</b>	<b>41,073</b>
Prior year cash appropriated	(4,647)			
<b>Total budgeted revenues</b>	<b>155,753</b>			
Expenditures				
Current				
Public safety				
Salaries and benefits	113,283	113,283	100,080	13,203
Operating expenses	38,370	89,033	84,888	4,145
Capital outlay	4,100	5,100	2,506	2,594
<b>Total expenditures</b>	<b>155,753</b>	<b>207,416</b>	<b>187,474</b>	<b>19,942</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(24,516)</b>	<b>36,499</b>	<b>61,015</b>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net change in fund balance	-	(24,516)	36,499	61,015
Fund balance, beginning	96,556	96,556	96,556	-
<b>Fund balance, ending</b>	<b>\$ 96,556</b>	<b>72,040</b>	<b>133,055</b>	<b>61,015</b>
Change in accounts payable			137	
Change in accrued liabilities			(507)	
GAAP fund balance			<u>\$ 132,685</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Rodeo	\$ -	-	-	-
<b>Total revenues</b>	-	-	-	-
Prior year cash appropriated	13,000			
<b>Total budgeted revenues</b>	<u>13,000</u>			
Expenditures				
Current				
Cultural and Recreation				
Operating expenses	13,000	13,000	13,000	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(13,000)	(13,000)	-
Fund balance, beginning	13,000	13,000	13,000	-
<b>Fund balance, ending</b>	<u>\$ 13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**RIVERVIEW GOLF COURSE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees	\$ 630,350	674,200	671,621	(2,579)
Investment income	800	800	285	(515)
Miscellaneous	62,058	62,058	64,193	2,135
<b>Total revenues</b>	<b>693,208</b>	<b>737,058</b>	<b>736,099</b>	<b>(959)</b>
Prior year cash appropriated	(29,582)			
<b>Total budgeted revenues</b>	<b>663,626</b>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	614,753	615,753	582,899	32,854
Operating expenses	390,706	367,005	360,418	6,587
Capital outlay	86,322	157,390	157,978	(588)
<b>Total expenditures</b>	<b>1,091,781</b>	<b>1,140,148</b>	<b>1,101,295</b>	<b>38,853</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(428,155)</b>	<b>(403,090)</b>	<b>(365,196)</b>	<b>37,894</b>
Other Financing Sources (Uses)				
Transfers in	428,155	325,026	297,270	(27,756)
Net change in fund balance	-	(78,064)	(67,926)	10,138
Fund balance, beginning	96,596	96,596	96,596	-
<b>Fund balance, ending</b>	<b>\$ 96,596</b>	<b>18,532</b>	<b>28,670</b>	<b>10,138</b>
Change in accounts receivable			(25)	
Change in accounts payable			5,568	
Change in accrued liabilities			(1,660)	
GAAP fund balance			<u>\$ 32,553</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Cigarette taxes	\$ -	-	-	-
Investment income	-	-	152	152
<b>Total revenues</b>	-	-	152	152
Prior year cash appropriated	-	-	-	-
<b>Total budgeted revenues</b>	-	-	-	-
Expenditures				
Current				
Cultural and Recreation	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	152	152
Fund balance, beginning	23,094	23,094	23,094	-
<b>Fund balance, ending</b>	<u>\$ 23,094</u>	<u>23,094</u>	<u>23,246</u>	<u>152</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**INTERGOVERNMENTAL GRANTS - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental				
State and federal grants	\$ 1,092,383	1,593,844	1,090,840	(503,004)
Miscellaneous	2,479	1,118	1,118	-
<b>Total revenues</b>	<u>1,094,862</u>	<u>1,594,962</u>	<u>1,091,958</u>	<u>(503,004)</u>
Prior year cash appropriated	112,164			
<b>Total budgeted revenues</b>	<u>1,207,026</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	1,180,930	1,079,640	762,457	317,183
Capital outlay	26,096	560,424	345,202	215,222
<b>Total expenditures</b>	<u>1,207,026</u>	<u>1,640,064</u>	<u>1,107,659</u>	<u>532,405</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(45,102)</u>	<u>(15,701)</u>	<u>29,401</u>
Other Financing Sources (Uses)				
Transfers in	-	29,402	29,402	-
Transfers out	-	(1,499)	(1,499)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>27,903</u>	<u>27,903</u>	<u>-</u>
Net change in fund balances	-	(17,199)	12,202	29,401
Fund balance, beginning	73,919	73,919	73,919	-
<b>Fund balance, ending</b>	<u>\$ 73,919</u>	<u>56,720</u>	86,121	<u>29,401</u>
Change in accounts receivable			(4,163)	
Change in accounts payable			15,040	
GAAP fund balance			<u>\$ 96,998</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HEALTH CARE FUND - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,748,843	4,748,843	4,692,226	(56,617)
Investment income	60,000	60,000	36,751	(23,249)
<b>Total revenues</b>	<u>4,808,843</u>	<u>4,808,843</u>	<u>4,728,977</u>	<u>(79,866)</u>
Prior year cash appropriated	<u>1,659,185</u>			
<b>Total budgeted revenues</b>	6,468,028			
Expenditures	-	-	-	-
<b>Excess of revenues over expenditures</b>	<u>6,468,028</u>	<u>4,808,843</u>	<u>4,728,977</u>	<u>(79,866)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(6,468,028)</u>	<u>(6,647,248)</u>	<u>(6,004,697)</u>	<u>642,551</u>
Net change in fund balances	-	(1,838,405)	(1,275,720)	562,685
Fund balance, beginning	<u>7,972,224</u>	<u>7,972,224</u>	<u>7,972,224</u>	-
<b>Fund balance, ending</b>	<u>\$ 7,972,224</u>	<u>6,133,819</u>	<u>6,696,504</u>	<u>562,685</u>
Change in accounts receivable			<u>(45,595)</u>	
GAAP fund balance			<u>\$ 6,650,909</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 3,590,058	3,590,058	3,512,902	(77,156)
Investment income	20,000	20,000	16,470	(3,530)
Fees	625	625	625	-
Sale of assets	-	46,401	48,891	2,490
Miscellaneous	-	10,562	15,024	4,462
<b>Total revenues</b>	<u>3,610,683</u>	<u>3,667,646</u>	<u>3,593,912</u>	<u>(73,734)</u>
<b>Prior year cash appropriated</b>	<u>1,550,804</u>			
<b>Total budgeted revenues</b>	<u>5,161,487</u>			
Expenditures				
Public Safety				
Operating expenses	3,124,646	3,099,208	2,446,623	652,585
Capital outlay	1,630,773	1,666,773	784,800	881,973
<b>Total expenditures</b>	<u>4,755,419</u>	<u>4,765,981</u>	<u>3,231,423</u>	<u>1,534,558</u>
<b>Excess of revenues over expenditures</b>	<u>406,068</u>	<u>(1,098,335)</u>	<u>362,489</u>	<u>1,460,824</u>
Other Financing Sources (Uses)				
Transfers out	<u>(406,068)</u>	<u>(406,068)</u>	<u>(406,068)</u>	<u>-</u>
Net change in fund balances	-	(1,504,403)	(43,579)	1,460,824
Fund balance, beginning	<u>3,005,963</u>	<u>3,005,963</u>	<u>3,005,963</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 3,005,963</u>	<u>1,501,560</u>	<u>2,962,384</u>	<u>1,460,824</u>
Change in accounts receivable			(62,171)	
Change in prepaid expenses			296,690	
Change in accounts payable			<u>(74,454)</u>	
GAAP fund balance			<u>\$3,122,449</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 2,465,457	2,403,213	2,381,983	(21,230)
Fees	305,128	313,519	297,079	(16,440)
Miscellaneous	-	-	684	684
<b>Total revenues</b>	<u>2,770,585</u>	<u>2,716,732</u>	<u>2,679,746</u>	<u>(36,986)</u>
Prior year cash appropriated	85,805			
<b>Total budgeted revenues</b>	<u>2,856,390</u>			
Expenditures				
Public Safety				
Salaries and benefits	2,981,539	2,980,601	2,809,714	170,887
Operating expenses	790,916	787,435	535,094	252,341
Capital outlay	219,927	278,181	68,285	209,896
<b>Total expenditures</b>	<u>3,992,382</u>	<u>4,046,217</u>	<u>3,413,093</u>	<u>633,124</u>
<b>Excess of revenues over expenditures</b>	<u>(1,135,992)</u>	<u>(1,329,485)</u>	<u>(733,347)</u>	<u>596,138</u>
Other Financing Sources (Uses)				
Transfers in	1,135,992	1,320,690	1,166,486	(154,204)
Transfers out	-	(100,000)	(100,000)	-
<b>Total other financing sources (uses)</b>	<u>1,135,992</u>	<u>1,220,690</u>	<u>1,066,486</u>	<u>(154,204)</u>
Net change in fund balances	-	(108,795)	333,139	441,934
Fund balance, beginning	<u>1,737,284</u>	<u>1,737,284</u>	<u>1,737,284</u>	-
<b>Fund balance, ending</b>	<u>\$ 1,737,284</u>	<u>1,628,489</u>	<u>2,070,423</u>	<u>441,934</u>
Change in accounts receivable			2	
Change in accounts payable			(60,399)	
Change in accrued liabilities			(4,428)	
GAAP fund balance			<u>\$ 2,005,598</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Recording fees	\$ 90,000	90,000	118,668	28,668
Investment income	2,500	2,500	1,692	(808)
<b>Total revenues</b>	<u>92,500</u>	<u>92,500</u>	<u>120,360</u>	<u>27,860</u>
Prior year cash appropriated	11,500			
<b>Total budgeted revenues</b>	<u>104,000</u>			
Expenditures				
Current				
General Government				
Operating expenses	52,000	52,000	29,777	22,223
Capital outlay	52,000	52,000	43,400	8,600
<b>Total expenditures</b>	<u>104,000</u>	<u>104,000</u>	<u>73,177</u>	<u>30,823</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(11,500)	47,183	58,683
Fund balance, beginning	235,833	235,833	235,833	-
<b>Fund balance, ending</b>	<u>\$ 235,833</u>	<u>224,333</u>	283,016	<u>58,683</u>
Change in accounts payable			<u>306</u>	
GAAP fund balance			<u>\$ 283,322</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$2,361,477	2,334,585	2,334,585	-
Miscellaneous	203,477	211,558	211,943	385
<b>Total revenues</b>	<u>2,564,954</u>	<u>2,546,143</u>	<u>2,546,528</u>	<u>385</u>
Prior year cash appropriated	<u>2,317,659</u>			
<b>Total budgeted revenues</b>	<u>4,882,613</u>			
Expenditures				
Public Safety				
Operating expenses	2,529,033	2,523,457	2,403,419	120,038
Capital outlay	<u>2,353,580</u>	<u>2,340,345</u>	<u>510,800</u>	<u>1,829,545</u>
<b>Total expenditures</b>	<u>4,882,613</u>	<u>4,863,802</u>	<u>2,914,219</u>	<u>1,949,583</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(2,317,659)	(367,691)	1,949,968
Fund balance, beginning	<u>2,332,809</u>	<u>2,332,809</u>	<u>2,332,809</u>	-
<b>Fund balance, ending</b>	<u>\$2,332,809</u>	<u>15,150</u>	<u>1,965,118</u>	<u>1,949,968</u>
Change in accounts receivable			(1,224)	
Change in prepaid expenses			(3,140)	
Change in accounts payable			<u>(17,493)</u>	
GAAP fund balance			<u>\$1,943,261</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 926,166	1,002,276	1,121,276	119,000
Investment Income	329	329	36	(293)
Miscellaneous	9,538	9,538	11,702	2,164
<b>Total revenues</b>	<u>936,033</u>	<u>1,012,143</u>	<u>1,133,014</u>	<u>120,871</u>
Prior year cash appropriated	234,393			
<b>Total budgeted revenues</b>	<u>1,170,426</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	178,260	178,260	143,978	34,282
Operating expenses	992,166	1,068,276	1,058,438	9,838
<b>Total expenditures</b>	<u>1,170,426</u>	<u>1,246,536</u>	<u>1,202,416</u>	<u>44,120</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(234,393)	(69,402)	164,991
Fund balance, beginning	231,159	231,159	231,159	-
<b>Fund balance, ending</b>	<u>\$ 231,159</u>	<u>(3,234)</u>	<u>161,757</u>	<u>164,991</u>
Change in prepaid expenses			93	
Change in accounts payable			(477)	
Change in accrued liabilities			(466)	
GAAP fund balance			<u>\$ 160,907</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes - Local Effort	\$ 1,406,022	1,406,022	1,445,609	39,587
Taxes - State Shared	489,956	374,641	393,527	18,886
Interest earnings	40,000	40,000	32,542	(7,458)
<b>Total revenues</b>	<u>1,935,978</u>	<u>1,820,663</u>	<u>1,871,678</u>	<u>51,015</u>
<b>Prior year cash appropriated</b>	<u>152,062</u>			
<b>Total budgeted revenues</b>	2,088,040			
Expenditures				
Current				
Environmental				
Operating expenses	2,022,091	2,022,091	1,254,760	767,331
<b>Total expenditures</b>	<u>2,022,091</u>	<u>2,022,091</u>	<u>1,254,760</u>	<u>767,331</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	65,949	(201,428)	616,918	818,346
Other Financing Sources (Uses)				
Transfers out	(65,949)	(65,949)	(65,949)	-
Net change in fund balance	-	(267,377)	550,969	818,346
Fund balance, beginning	<u>4,911,143</u>	<u>4,911,143</u>	<u>4,911,143</u>	-
<b>Fund balance, ending</b>	<u>\$ 4,911,143</u>	<u>4,643,766</u>	<u>5,462,112</u>	<u>818,346</u>
Change in accounts receivable			5,847	
Change in deferred revenue			<u>(2,501)</u>	
GAAP fund balance			<u>\$ 5,465,458</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$1,187,211	1,187,211	1,173,056	(14,155)
Prior year cash appropriated	36,718			
<b>Total budgeted revenues</b>	<u>1,223,929</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,223,929</u>	<u>1,187,211</u>	<u>1,173,056</u>	<u>(14,155)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,223,929)</u>	<u>(1,223,929)</u>	<u>(1,223,929)</u>	-
<b>Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses</b>	-	(36,718)	(50,873)	(14,155)
Fund balance, beginning	<u>1,426,874</u>	<u>1,426,874</u>	<u>1,426,874</u>	-
<b>Fund balance, ending</b>	<u>\$1,426,874</u>	<u>1,390,156</u>	<u>1,376,001</u>	<u>(14,155)</u>
Change in accounts receivable			<u>(11,399)</u>	
GAAP fund balance			<u>\$1,364,602</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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$2,719,668	2,719,668	2,663,005	(56,663)
Fees	51,302	51,302	6,237	(45,065)
Intergovernmental	776,975	776,975	757,701	(19,274)
Investment income	2,000	2,000	3,309	1,309
Miscellaneous	7,000	7,000	29,705	22,705
<b>Total revenues</b>	<u>3,556,945</u>	<u>3,556,945</u>	<u>3,459,957</u>	<u>(96,988)</u>
Prior year cash appropriated	<u>103,470</u>			
<b>Total budgeted revenues</b>	<u>3,660,415</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,914,667	2,914,667	2,715,898	198,769
Operating expenses	705,748	705,748	668,490	37,258
Capital outlay	40,000	20,000	21,203	(1,203)
<b>Total expenditures</b>	<u>3,660,415</u>	<u>3,640,415</u>	<u>3,405,591</u>	<u>234,824</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		- (83,470)	54,366	137,836
Fund balance, beginning	<u>1,092,592</u>	<u>1,092,592</u>	<u>1,092,592</u>	-
<b>Fund balance, ending</b>	<u>\$1,092,592</u>	<u>1,009,122</u>	<u>1,146,958</u>	<u>137,836</u>
Change in accounts receivable			(64,883)	
Change in accounts payable			(16,274)	
Change in accrued liabilities			<u>(2,431)</u>	
GAAP fund balance			<u>\$1,063,370</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental	\$ 367,382	365,265	365,265	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>367,382</u>	<u>365,265</u>	<u>365,265</u>	<u>-</u>
Prior year cash appropriated	<u>16,938</u>			
<b>Total budgeted revenues</b>	<u>384,320</u>			
Expenditures				
Operating expenses	38,882	36,765	36,765	-
Capital outlay	365,438	365,438	345,933	19,505
<b>Total expenditures</b>	<u>404,320</u>	<u>402,203</u>	<u>382,698</u>	<u>19,505</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(20,000)</u>	<u>(36,938)</u>	<u>(17,433)</u>	<u>19,505</u>
Other Financing Sources (Uses)				
Transfers in	20,000	20,000	495	(19,505)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>20,000</u>	<u>20,000</u>	<u>495</u>	<u>(19,505)</u>
Net change in fund balance	-	(16,938)	(16,938)	-
Fund balance, beginning	<u>8,552</u>	<u>8,552</u>	<u>8,552</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 8,552</u>	<u>(8,386)</u>	<u>(8,386)</u>	<u>-</u>
Change in accounts payable			<u>8,386</u>	
GAAP fund balance			<u>\$ -</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**HOSPITAL CONSTRUCTION PROJECT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
State funding	\$ -	-	-	-
Investment income	-	-	1,867	1,867
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	-	1,867	1,867
Prior year cash appropriated	50,895			
<b>Total budgeted revenues</b>	50,895			
Expenditures				
Contractual services	-	-	-	-
Capital outlay	50,895	50,895	-	50,895
<b>Total expenditures</b>	50,895	50,895	-	50,895
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(50,895)	1,867	52,762
Other Financing Sources (Uses)				
Transfers in	-	1,866,161	1,866,160	(1)
Net change in fund balances	-	1,815,266	1,868,027	52,761
Fund balance, beginning	50,895	50,895	50,895	-
<b>Fund balance, ending</b>	<u>\$ 50,895</u>	<u>1,866,161</u>	<u>1,918,922</u>	<u>52,761</u>
Change in accounts payable			-	
GAAP fund balance			<u>\$ 1,918,922</u>	



**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, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Investment income	-	-	29,539	29,539
Miscellaneous	-	83,489	83,552	63
<b>Total revenues</b>	-	83,489	113,091	29,602
Prior year cash appropriated	9,733,565			
<b>Total budgeted revenues</b>	9,733,565			
Expenditures				
Contractual services	149,927	149,927	198,867	(48,940)
Capital outlay	9,833,638	9,917,127	8,205,672	1,711,455
<b>Total expenditures</b>	9,983,565	10,067,054	8,404,539	1,662,515
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(250,000)	(9,983,565)	(8,291,448)	1,692,117
Other Financing Sources (Uses)				
Transfers in	250,000	250,000	250,000	-
<b>Total other financing sources (uses)</b>	250,000	250,000	250,000	-
Net change in fund balance	-	(9,733,565)	(8,041,448)	1,692,117
Fund balance, beginning	9,095,439	9,095,439	9,095,439	-
<b>Fund balance, ending</b>	<u>\$ 9,095,439</u>	<u>(638,126)</u>	1,053,991	<u>1,692,117</u>
Change in accounts receivable			(63)	
Change in accounts payable			422,422	
GAAP fund balance			<u>\$ 1,476,350</u>	

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**CAPITAL REPLACEMENT - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	-	-	-
Sale of Assets	-	-	-	-
Miscellaneous	-	7,903	7,903	-
<b>Total revenues</b>	-	<u>7,903</u>	<u>7,903</u>	-
Prior year cash appropriated	<u>242,723</u>			
<b>Total budgeted revenues</b>	<u>242,723</u>			
Expenditures				
Current				
Capital outlay	<u>2,129,562</u>	<u>2,095,706</u>	<u>1,279,163</u>	<u>816,543</u>
<b>Total expenditures</b>	<u>2,129,562</u>	<u>2,095,706</u>	<u>1,279,163</u>	<u>816,543</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,886,839)	(2,087,803)	(1,271,260)	816,543
Other Financing Sources (Uses)				
Transfers in	1,999,909	2,058,146	1,130,000	(928,146)
Transfers out	<u>(113,070)</u>	<u>(113,070)</u>	-	<u>113,070</u>
<b>Total other financing sources (uses)</b>	<u>1,886,839</u>	<u>1,945,076</u>	<u>1,130,000</u>	<u>(815,076)</u>
Net change in fund balance	-	(142,727)	(141,260)	1,467
Fund balance, beginning	<u>229,559</u>	<u>229,559</u>	<u>229,559</u>	-
<b>Fund balance, ending</b>	<u>\$ 229,559</u>	<u>86,832</u>	<u>88,299</u>	<u>1,467</u>
Change in accounts payable			<u>7,013</u>	
GAAP fund balance			<u>\$ 95,312</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 30,000	30,000	23,877	(6,123)
Prior year cash appropriated	23,384			
<b>Total budgeted revenues</b>	<b>53,384</b>			
Expenditures	-	-	-	-
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>53,384</b>	<b>30,000</b>	<b>23,877</b>	<b>(6,123)</b>
Other Financing Sources (Uses)				
Transfers in	1,281,616	1,281,616	1,281,616	-
Transfers out	(1,335,000)	(1,563,518)	(1,544,013)	19,505
<b>Total other financing sources (uses)</b>	<b>(53,384)</b>	<b>(281,902)</b>	<b>(262,397)</b>	<b>19,505</b>
Net change in fund balance	-	(251,902)	(238,520)	13,382
Fund balance, beginning	3,690,503	3,690,503	3,690,503	-
<b>Fund balance, ending</b>	<b>\$3,690,503</b>	<b>3,438,601</b>	<b>3,451,983</b>	<b>13,382</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**ROAD CONSTRUCTION - CAPITAL PROJECTS FUND**  
**Fiscal Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 1,863,046	1,863,046	1,462,492	(400,554)
Investment income	-	-	4,740	4,740
<b>Total revenues</b>	<u>1,863,046</u>	<u>1,863,046</u>	<u>1,467,232</u>	<u>(395,814)</u>
Prior year cash appropriated	382,283			
<b>Total budgeted revenues</b>	<u>2,245,329</u>			
Expenditures				
Road construction	2,245,329	2,215,927	1,684,359	531,568
<b>Total expenditures</b>	<u>2,245,329</u>	<u>2,215,927</u>	<u>1,684,359</u>	<u>531,568</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(352,881)	(217,127)	135,754
Other Financing Sources (Uses)				
Transfers in	-	1,499	1,499	-
Transfers out	-	(29,402)	(29,402)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(27,903)</u>	<u>(27,903)</u>	<u>-</u>
Net change in fund balance	-	(380,784)	(245,030)	135,754
Fund balance, beginning	115,255	115,255	115,255	-
<b>Fund balance, ending</b>	<u>\$ 115,255</u>	<u>(265,529)</u>	<u>(129,775)</u>	<u>135,754</u>
Change in accounts payable			<u>281,810</u>	
GAAP fund balance			<u>\$ 152,035</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 9,478,591	7,612,630	7,558,909	(53,721)
Investment earnings	35,000	35,000	30,507	(4,493)
<b>Total revenues</b>	<u>9,513,591</u>	<u>7,647,630</u>	<u>7,589,416</u>	<u>(58,214)</u>
Prior year cash appropriated	(332,500)			
<b>Total Budgeted revenues</b>	9,181,091			
Expenditures				
Debt Service				
Principal	7,162,130	6,810,000	6,810,000	-
Interest	2,018,961	1,896,911	1,896,909	2
<b>Total expenditures</b>	<u>9,181,091</u>	<u>8,706,911</u>	<u>8,706,909</u>	<u>2</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(1,059,281)	(1,117,493)	(58,212)
Fund balance, beginning	<u>4,354,376</u>	<u>4,354,376</u>	<u>4,354,376</u>	-
<b>Fund balance, ending</b>	<u>\$ 4,354,376</u>	<u>3,295,095</u>	<u>3,236,883</u>	<u>(58,212)</u>
Change in accounts receivable			<u>(811,530)</u>	
GAAP fund balance			<u>\$ 2,425,353</u>	

**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013**

**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, 2013**

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
<b>CLERK REFUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ 910	201	142	<b>969</b>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 910	201	142	<b>969</b>
<b>CONSERVANCY AND IRRIGATION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	409,606	409,606	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	409,606	409,606	-
<b>MUNICIPALITIES FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	3,190,194	3,190,194	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	3,190,194	3,190,194	-
<b>STATE FUND</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	3,948,097	3,948,097	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	3,948,097	3,948,097	-
<b>SCHOOL FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments - restricted	\$ -	47,787,204	47,787,204	-
<b>LIABILITIES</b>				
Due to other taxing districts	\$ -	47,787,204	47,787,204	-

**SAN JUAN COUNTY, NEW MEXICO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)**  
**Fiscal Year Ended June 30, 2013**

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
<b>SUSPENSE FUND</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 45,298	78,196,210	78,191,343	<b>50,165</b>
Property taxes receivable	2,161,473	56,860,820	56,636,923	<b>2,385,370</b>
<b>Total assets</b>	<u>\$ 2,206,771</u>	<u>135,057,030</u>	<u>134,828,266</u>	<u><b>2,435,535</b></u>
<b>LIABILITIES</b>				
Due to other taxing districts	2,206,771	56,525,201	56,296,437	<b>2,435,535</b>
<b>Total Liabilities</b>	<u>\$ 2,206,771</u>	<u>56,525,201</u>	<u>56,296,437</u>	<u><b>2,435,535</b></u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled cash and investments - restricted	\$ 46,208	78,196,411	78,191,485	<b>51,134</b>
Property taxes receivable	2,161,473	56,860,820	56,636,923	<b>2,385,370</b>
<b>Total Assets</b>	<u>\$ 2,207,681</u>	<u>135,057,231</u>	<u>134,828,408</u>	<u><b>2,436,504</b></u>
<b>LIABILITIES</b>				
Due to clerk refunds	\$ 910	201	142	<b>969</b>
Due to other taxing districts	2,206,771	56,525,201	56,296,437	<b>2,435,535</b>
<b>Total liabilities</b>	<u>\$ 2,207,681</u>	<u>56,525,402</u>	<u>56,296,579</u>	<u><b>2,436,504</b></u>



**SAN JUAN COUNTY, NEW MEXICO  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013**

**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, 2013**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>ASSETS</b>			
Pooled cash and investments	\$ 2,785,900	312,162	3,098,062
Receivables			
Intergovernmental	7,965	-	7,965
Other	679	-	679
Prepaid expenditures	78,146	-	78,146
<b>Total assets</b>	<b>2,872,690</b>	<b>312,162</b>	<b>3,184,852</b>
<b>LIABILITIES</b>			
Accounts payable	53,455	-	53,455
Accrued payroll	62,423	-	62,423
<b>Total liabilities</b>	<b>115,878</b>	<b>-</b>	<b>115,878</b>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	78,146	-	78,146
Restricted	2,678,666	312,162	2,990,828
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total fund balances</b>	<b>2,756,812</b>	<b>312,162</b>	<b>3,068,974</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,872,690</b>	<b>312,162</b>	<b>3,184,852</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net position are different because:	Communications Authority
<b>Total Fund Balance Communications Authority</b>	<u>\$ 3,068,974</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,099,407
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>(195,829)</u>
<b>Net position Communications Authority</b>	<u><u>\$ 3,972,552</u></u>

**SAN JUAN COUNTY, NEW MEXICO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
COMMUNICATIONS AUTHORITY  
Fiscal Year Ended June 30, 2013**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
<b>Revenues</b>			
Intergovernmental - Federal	\$ -	-	-
Intergovernmental - State	13,364	-	13,364
Intergovernmental - Other	-	-	-
Investment income	32,602	2,153	34,755
Sale of assets	2,351	-	2,351
Miscellaneous	56,447	-	56,447
<b>Total revenues</b>	<b>104,764</b>	<b>2,153</b>	<b>106,917</b>
<b>Expenditures</b>			
Current			
Public Safety	4,310,722	-	4,310,722
Capital outlay	-	18,500	18,500
<b>Total expenditures</b>	<b>4,310,722</b>	<b>18,500</b>	<b>4,329,222</b>
Excess of revenues over expenditures before other financings sources (uses)	(4,205,958)	(16,347)	(4,222,305)
<b>Net changes in fund balances</b>	<b>(4,205,958)</b>	<b>(16,347)</b>	<b>(4,222,305)</b>
Fund balances beginning of year	6,962,770	328,509	7,291,279
<b>Fund balances end of year</b>	<b>\$ 2,756,812</b>	<b>312,162</b>	<b>3,068,974</b>

**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, 2013**

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of activities are different because:	Communications Authority
Net changes in fund balances total governmental fund	<u>\$ (4,222,305)</u>
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	(193,282)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(5,243)</u>
<b>Change in net position Communications Authority</b>	<u><u>\$ (4,420,830)</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**COMMUNICATIONS AUTHORITY - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 26,902	26,902	13,364	(13,538)
Interest income	50,000	50,000	32,602	(17,398)
Sale of Assets	-	-	2,351	2,351
Miscellaneous	5,000	5,000	55,893	50,893
<b>Total revenues</b>	<u>81,902</u>	<u>81,902</u>	<u>104,210</u>	<u>22,308</u>
Prior year cash appropriated	<u>5,110,175</u>			
<b>Total budgeted revenues</b>	<u>5,192,077</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,400,893	3,400,893	2,934,317	466,576
Operating expenses	1,791,184	1,840,184	1,364,232	475,952
<b>Total expenditures</b>	<u>5,192,077</u>	<u>5,241,077</u>	<u>4,298,549</u>	<u>942,528</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(5,159,175)	(4,194,339)	964,836
Net change in fund balance	-	(5,159,175)	(4,194,339)	964,836
Fund balance, beginning	<u>6,962,770</u>	<u>6,962,770</u>	<u>6,962,770</u>	-
<b>Fund balance, ending</b>	<u>\$ 6,962,770</u>	<u>1,803,595</u>	<u>2,768,431</u>	<u>964,836</u>
Change in accounts receivable			554	
Change in prepaid expenses			15,612	
Change in accounts payable			(23,237)	
Change in accrued liabilities			(4,548)	
GAAP fund balance (deficit)			<u>\$ 2,756,812</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, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ -	-	-	-
Investment income	2,000	2,000	2,153	153
<b>Total revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>2,153</u>	<u>153</u>
Prior year cash appropriated	25,823			
<b>Total budgeted revenues</b>	<u>27,823</u>			
Expenditures				
Capital outlay	27,823	27,823	18,500	9,323
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(25,823)</u>	<u>(16,347)</u>	<u>9,476</u>
Net change in fund balance	-	(25,823)	(16,347)	9,476
Fund balance, beginning	328,509	328,509	328,509	-
<b>Fund balance, ending</b>	<u>\$ 328,509</u>	<u>302,686</u>	<u>312,162</u>	<u>9,476</u>

**SAN JUAN COUNTY, NEW MEXICO  
BALANCE SHEET  
SAN JUAN WATER COMMISSION  
June 30, 2013**

	San Juan Water Commission
<b>ASSETS</b>	
Pooled cash and investments	\$ 150,096
Receivables	
Intergovernmental	240
Interest	-
Other	175
Prepaid expenditures	1,000
<b>Total assets</b>	<u><u>\$ 151,511</u></u>
 <b>LIABILITIES</b>	
Accounts payable	21,769
Accrued payroll	9,316
<b>Total liabilities</b>	<u><u>31,085</u></u>
 <b>FUND BALANCES</b>	
Nonspendable	1,000
Restricted	119,426
Committed	-
Assigned	-
Unassigned	-
<b>Total fund balances</b>	<u><u>120,426</u></u>
 <b>Total liabilities and fund balances</b>	 <u><u>\$ 151,511</u></u>



**SAN JUAN COUNTY, NEW MEXICO**  
**RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	San Juan Water Commission
<b>Total Fund Balance San Juan Water Commission</b>	<u>\$ 120,426</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,644
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>(95,824)</u>
<b>Net position San Juan Water Commission</b>	<u><u>\$ 65,246</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, 2013**

	<u>San Juan Water Commission</u>
<u>Revenues</u>	
Intergovernmental - Federal	\$ -
Intergovernmental - State	-
Intergovernmental - Other	1,254,760
Investment income	930
Sale of assets	210
Fees	6,821
Miscellaneous	1,497
	<hr/>
<b>Total revenues</b>	<b>1,264,218</b>
	<hr/>
<u>Expenditures</u>	
Current	
Environmental	1,282,934
Capital outlay	37,910
	<hr/>
<b>Total expenditures</b>	<b>1,320,844</b>
	<hr/>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(56,626)
	<hr/>
<b>Net changes in fund balances</b>	<b>(56,626)</b>
	<hr/>
Fund balances beginning of year	177,052
	<hr/>
<b>Fund balances end of year</b>	<b>\$ 120,426</b>
	<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, 2013**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of activities are different because:	San Juan Water Commission
Net changes in fund balances total governmental fund	<u>\$ (56,626)</u>
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	19,979
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 position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(11,594)</u>
<b>Change in net position San Juan Water Commission</b>	<u><u>\$ (48,241)</u></u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SAN JUAN WATER COMMISSION - SPECIAL REVENUE FUND**  
**Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 2,022,091	2,022,091	1,254,760	(767,331)
Interest earnings	1,610	1,610	930	(680)
Fees	6,943	6,943	6,515	(428)
Sale of assets	-	-	210	210
Miscellaneous	-	-	1,497	1,497
<b>Total revenues</b>	<u>2,030,644</u>	<u>2,030,644</u>	<u>1,263,912</u>	<u>(766,732)</u>
<b>Prior year cash appropriated</b>	48,201			
<b>Total budgeted revenues</b>	<u>2,078,845</u>			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	448,254	448,254	442,020	6,234
Operating expenses	1,215,591	1,215,591	848,698	366,893
Capital outlay	415,000	415,000	37,910	377,090
<b>Total expenditures</b>	<u>2,078,845</u>	<u>2,078,845</u>	<u>1,328,628</u>	<u>750,217</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(48,201)	(64,716)	(16,515)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	-	(48,201)	(64,716)	(16,515)
Fund balance, beginning	<u>177,052</u>	<u>177,052</u>	<u>177,052</u>	-
<b>Fund balance, ending</b>	<u>\$ 177,052</u>	<u>128,851</u>	<u>112,336</u>	<u>(16,515)</u>
<b>Change in investments</b>				
Change in accounts receivable			305	
Change in prepaid expenses			447	
Change in accounts payable			8,466	
Change in accrued liabilities			(1,128)	
GAAP fund balance			<u>\$ 120,426</u>	



Navajo Lake

**SAN JUAN COUNTY, NEW MEXICO  
STATISTICAL SECTION  
June 30, 2013**

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 POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
(accrual basis of accounting)

	Fiscal Year				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Primary Government Governmental Activities					
Net investment in capital assets	\$ 76,173,934	\$ 69,428,154	\$ 93,246,313	\$ 101,789,063	\$ 99,404,659
Restricted	29,479,359	52,471,042	47,398,013	57,049,924	85,767,872
Unrestricted	18,678,309	18,932,449	21,315,485	21,174,778	21,140,718
Total governmental activities net position	<u>\$ 124,331,602</u>	<u>\$ 140,831,645</u>	<u>\$ 161,959,811</u>	<u>\$ 180,013,765</u>	<u>\$ 206,313,249</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Net investment in capital assets	\$ -	\$ -	\$ 1,512,528	\$ 1,436,277	\$ 1,365,768
Restricted	-	-	-	-	-
Unrestricted	-	-	2,876,844	4,726,984	6,034,938
Total Communications Authority net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,389,372</u>	<u>\$ 6,163,261</u>	<u>\$ 7,400,706</u>
<u>San Juan Water Commission</u>					
Net investment in capital assets	\$ -	\$ -	\$ 51,413	\$ 36,019	\$ 27,817
Restricted	-	-	-	-	-
Unrestricted	-	-	3,180,971	2,014,146	889,748
Total San Juan Water Commission net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,232,384</u>	<u>\$ 2,050,165</u>	<u>\$ 917,565</u>

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

**SCHEDULE 1**

<b>Fiscal Year</b>				
<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
\$ 126,888,528	\$ 151,354,543	\$ 161,240,728	\$ 171,338,386	\$ 175,555,180
76,534,768	64,651,646	49,534,640	43,784,988	39,698,702
23,420,938	22,729,468	29,318,842	28,938,256	24,615,489
<u>\$ 226,844,234</u>	<u>\$ 238,735,657</u>	<u>\$ 240,094,210</u>	<u>\$ 244,061,630</u>	<u>\$ 239,869,371</u>
\$ 2,219,071	\$ 1,696,202	\$ 1,498,884	\$ 1,292,689	\$ 1,099,407
-	-	6,866,256	7,038,159	2,794,999
7,245,166	6,985,364	50,755	62,534	78,146
<u>\$ 9,464,237</u>	<u>\$ 8,681,566</u>	<u>\$ 8,415,895</u>	<u>\$ 8,393,382</u>	<u>\$ 3,972,552</u>
\$ 30,408	\$ 29,126	\$ 21,408	\$ 20,665	\$ 40,644
-	-	101,487	92,269	23,602
200,326	(24,987)	533	553	1,000
<u>\$ 230,734</u>	<u>\$ 4,139</u>	<u>\$ 123,428</u>	<u>\$ 113,487</u>	<u>\$ 65,246</u>



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

	Fiscal Year				
	2004	2005	2006	2007	2008
<b>Expenses</b>					
Governmental activities:					
General government	\$ 9,577,244	\$ 10,548,533	\$ 13,954,344	\$ 14,031,046	\$ 16,045,023
Public safety	23,863,933	27,825,258	32,939,333	39,688,102	44,186,566
Public works	9,164,350	4,437,632	4,215,514	6,366,308	7,747,021
Health and welfare	10,911,312	12,100,287	12,625,098	14,038,470	17,997,903
Culture and recreation	4,256,023	3,434,244	3,565,049	3,933,351	4,552,527
Environmental	-	2,516,476	2,961,851	3,323,786	3,710,884
Interest on long-term debt	2,333,297	3,147,361	3,545,101	3,187,875	3,226,345
Total governmental activities expenses	<u>\$ 60,106,159</u>	<u>\$ 64,009,791</u>	<u>\$ 73,806,290</u>	<u>\$ 84,568,938</u>	<u>\$ 97,466,269</u>
<b>Program Revenues (see Schedule 3)</b>					
Governmental activities:					
Charges for services:					
General government	\$ 1,041,361	\$ 897,298	\$ 949,514	\$ 1,033,562	\$ 1,240,351
Public Safety	540,914	664,873	811,926	765,960	1,254,033
Health and welfare	4,170,276	5,238,580	5,143,949	5,310,921	5,859,701
Culture and recreation	2,772,190	2,076,540	2,790,996	2,784,826	3,521,082
Other activities	-	402,988	275,143	329,494	285,207
Operating grants and contributions	7,087,132	7,282,163	10,086,580	11,136,665	16,277,232
Capital grants and contributions	2,955,026	1,378,307	3,682,720	2,971,067	8,635,839
Total governmental activities program revenues	<u>\$ 18,566,899</u>	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (41,539,260)</u>	<u>\$ (46,069,042)</u>	<u>\$ (50,065,462)</u>	<u>\$ (60,236,443)</u>	<u>\$ (60,392,824)</u>

**General Revenues and Other Changes in Net Position**

Governmental activities:					
Taxes (see Schedule 4)					
Property taxes	\$ 14,903,991	\$ 16,712,145	\$ 18,244,189	\$ 16,794,458	\$ 19,175,278
Gross receipts taxes	21,197,331	26,636,072	34,956,500	37,741,077	42,060,583
Gas/Motor vehicle taxes	1,544,465	1,637,564	1,581,442	1,625,501	1,800,586
Franchise taxes	567,886	576,867	578,898	579,408	876,336
Oil & gas taxes	9,352,580	13,239,591	18,155,251	16,085,560	17,313,715
Cigarette taxes	16,851	14,824	16,239	20,483	23,269
Payments in lieu of taxes	1,194,683	1,222,891	1,243,173	1,234,023	1,219,606
Loss on defeasance	-	-	-	-	-
Investment earnings	984,885	2,078,343	2,468,396	3,609,971	3,560,458
Sale of capital assets	-	-	-	-	-
Miscellaneous	812,314	450,788	234,175	599,916	662,477
Total governmental activities	<u>\$ 50,574,986</u>	<u>\$ 62,569,085</u>	<u>\$ 77,478,263</u>	<u>\$ 78,290,397</u>	<u>\$ 86,692,308</u>

**Changes in Net Position**

Governmental activities	<u>\$ 9,035,726</u>	<u>\$ 16,500,043</u>	<u>\$ 27,412,801</u>	<u>\$ 18,053,954</u>	<u>\$ 26,299,484</u>
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**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				
2009	2010	2011	2012	2013
\$ 18,336,265	\$ 20,727,485	\$ 16,098,952	\$ 14,647,172	\$ 21,473,156
45,027,490	44,929,414	48,168,541	49,229,236	45,636,411
7,816,257	7,655,029	8,153,552	8,182,539	8,384,588
21,108,345	18,442,636	21,941,072	25,702,891	23,115,610
5,555,398	5,170,712	5,929,125	5,661,587	5,492,795
3,876,585	7,015,661	6,038,756	4,401,860	4,619,678
3,464,626	3,183,962	2,916,646	2,512,177	1,957,436
<u>\$ 105,184,966</u>	<u>\$ 107,124,899</u>	<u>\$ 109,246,644</u>	<u>\$ 110,337,462</u>	<u>\$ 110,679,674</u>

\$ 1,668,349	\$ 1,322,714	\$ 859,637	\$ 969,361	\$ 1,021,700
1,399,139	1,269,599	1,226,359	1,111,097	1,081,830
6,660,677	8,405,169	8,281,350	8,758,928	8,698,826
3,689,775	3,803,744	4,145,942	3,658,019	2,951,902
282,574	251,377	246,033	686,164	551,384
16,024,794	15,847,170	16,703,739	19,487,601	17,007,211
10,634,591	15,958,904	6,128,672	2,270,397	3,455,946
<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>

<u>\$ (64,825,067)</u>	<u>\$ (60,266,222)</u>	<u>\$ (71,654,912)</u>	<u>\$ (73,395,895)</u>	<u>\$ (75,910,875)</u>
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\$ 20,207,811	\$ 21,800,443	\$ 22,437,794	\$ 23,254,261	\$ 23,076,380
40,928,066	33,217,840	34,451,419	37,453,608	35,368,570
1,685,025	1,707,702	1,756,470	1,877,938	1,978,015
1,210,037	1,364,763	1,654,368	1,691,234	1,557,372
15,645,026	10,480,170	8,937,100	9,480,043	6,689,965
18,880	24,861	1,583	15	-
2,748,488	2,054,090	2,070,333	2,114,692	2,062,957
-	-	-	-	-
2,147,124	932,788	797,644	656,643	47,442
-	-	-	114,410	-
765,595	574,988	906,754	720,471	937,915
<u>\$ 85,356,052</u>	<u>\$ 72,157,645</u>	<u>\$ 73,013,465</u>	<u>\$ 77,363,315</u>	<u>\$ 71,718,616</u>

<u>\$ 20,530,985</u>	<u>\$ 11,891,423</u>	<u>\$ 1,358,553</u>	<u>\$ 3,967,420</u>	<u>\$ (4,192,259)</u>
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**SAN JUAN COUNTY, NEW MEXICO**  
**CHANGES IN NET POSITION - COMPONENT UNIT**  
**COMMUNICATIONS AUTHORITY**  
**LAST EIGHT FISCAL YEARS**  
(accrual basis of accounting)

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

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

SCHEDULE 2-A

Fiscal Year		
<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 4,290,191	\$ 4,387,653	\$ 4,525,396
<u>4,290,191</u>	<u>4,387,653</u>	<u>4,525,396</u>
3,920,047	4,268,991	13,364
-	7,111	-
<u>3,920,047</u>	<u>4,276,102</u>	<u>13,364</u>
<u>\$ (370,144)</u>	<u>\$ (111,551)</u>	<u>\$ (4,512,032)</u>
97,057	79,874	34,755
7,416	9,164	56,447
<u>104,473</u>	<u>89,038</u>	<u>91,202</u>
<u>\$ (265,671)</u>	<u>\$ (22,513)</u>	<u>\$ (4,420,830)</u>

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

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

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

SCHEDULE 2-B

Fiscal Year		
<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 3,164,600	\$ 1,125,290	\$ 1,312,459
<u>3,164,600</u>	<u>1,125,290</u>	<u>1,312,459</u>
-	5,356	6,821
2,627,340	1,107,605	1,254,760
-	-	-
<u>2,627,340</u>	<u>1,112,961</u>	<u>1,261,581</u>
<u>\$ (537,260)</u>	<u>\$ (12,329)</u>	<u>\$ (50,878)</u>
3,039	1,588	930
-	-	210
653,510	800	1,497
<u>656,549</u>	<u>2,388</u>	<u>2,637</u>
<u>\$ 119,289</u>	<u>\$ (9,941)</u>	<u>\$ (48,241)</u>

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

Function/Program	Program Revenues				
	2004	2005	2006	2007	2008
Primary Government Governmental Activities:					
General government	\$ 1,719,899	\$ 897,298	\$ 949,514	\$ 1,033,562	\$ 1,314,085
Public safety	6,191,147	4,252,793	6,560,166	8,684,139	10,333,881
Public works	1,345,970	850,433	1,513,456	1,225,947	2,616,491
Health and welfare	6,334,911	9,345,740	11,094,998	10,283,637	13,550,572
Culture and recreation	2,974,972	2,286,382	3,293,808	2,784,826	8,629,863
Environmental	-	308,103	328,886	320,384	628,553
Total governmental activities	<u>\$ 18,566,899</u>	<u>\$ 17,940,749</u>	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Public safety	\$ -	\$ -	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869
Total Communications Authority activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,166,165</u>	<u>\$ 4,439,615</u>	<u>\$ 4,713,869</u>
<u>San Juan Water Commission</u>					
Environmental	-	-	619,000	800,000	850,000
Total San Juan Water Commission activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,000</u>	<u>\$ 800,000</u>	<u>\$ 850,000</u>

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

SCHEDULE 3

Program Revenues				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 1,668,349	\$ 1,322,714	\$ 859,637	\$ 969,361	\$ 1,021,700
13,069,805	12,632,110	10,409,035	10,508,659	11,004,225
4,576,750	7,895,864	2,167,291	552,776	2,288,627
15,140,351	16,947,049	18,367,222	19,966,819	16,425,338
5,273,103	7,525,632	5,168,256	3,879,538	3,145,565
631,541	535,308	620,291	1,064,414	883,344
<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>	<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>
\$ 4,841,793	\$ 3,907,211	\$ 3,920,047	\$ 4,276,102	\$ 13,364
<u>\$ 4,841,793</u>	<u>\$ 3,907,211</u>	<u>\$ 3,920,047</u>	<u>\$ 4,276,102</u>	<u>\$ 13,364</u>
950,000	3,809,953	2,627,340	1,112,961	1,261,581
<u>\$ 950,000</u>	<u>\$ 3,809,953</u>	<u>\$ 2,627,340</u>	<u>\$ 1,112,961</u>	<u>\$ 1,261,581</u>





Quality Waters

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

**SCHEDULE 4**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2013	23,076,380	35,368,570	1,978,015	1,557,372	6,689,965	-	68,670,302
Percent Change 2004-2013	54.83%	66.85%	28.07%	174.24%	-28.47%	-100.00%	44.32%

**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				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b><u>Primary Government:</u></b>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 9,203,774	\$ 10,195,569	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175
Unreserved	9,224,695	11,123,651	13,705,337	13,807,310	11,992,525
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 18,428,469</u>	<u>\$ 21,319,220</u>	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 43,433,843	\$ 28,729,221	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982
Unreserved, reported in:					
Special revenue funds	19,201,619	21,808,102	26,181,989	33,665,104	32,976,677
Capital projects funds	11,834,837	2,552,215	13,782,414	15,317,293	35,717,675
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 74,470,299</u>	<u>\$ 53,089,538</u>	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>
Total governmental funds fund balance	<u>\$ 92,898,768</u>	<u>\$ 74,408,758</u>	<u>\$ 70,074,093</u>	<u>\$ 81,225,531</u>	<u>\$ 109,169,034</u>
<b><u>Discretely Presented Component Units:</u></b>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ -	\$ -	\$ 87,751	\$ 54,403	\$ 124,384
Unreserved	-	-	2,897,530	4,803,785	6,095,183
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total Communications Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ -	\$ -	\$ 42,338	\$ 136,960	\$ 38,661
Unreserved	-	-	3,167,724	1,908,424	883,848
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total San Juan Water Commission	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</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

		Fiscal Year				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>		
\$ 12,474,637	\$ 11,664,726	\$ -	\$ -	\$ -	\$ -	\$ -
13,116,151	13,225,805	-	-	-	-	-
\$ -	\$ -	\$ 996,734	\$ 1,027,272	\$ 904,632		
-	-	2,108,915	3,137,235	4,077,003		
-	-	-	-	-		
-	-	11,225,622	9,826,683	9,746,747		
-	-	9,864,003	10,031,624	5,852,290		
<u>\$ 25,590,788</u>	<u>\$ 24,890,531</u>	<u>\$ 24,195,274</u>	<u>\$ 24,022,814</u>	<u>\$ 20,580,672</u>		
\$ 14,787,727	\$ 20,992,547	\$ -	\$ -	\$ -		
31,893,753	23,050,446	-	-	-		
30,072,803	20,797,811	-	-	-		
\$ -	\$ -	\$ 84,791	\$ 74,549	\$ 409,674		
-	-	47,593,821	40,734,798	35,699,388		
-	-	4,976,387	6,024,877	6,404,791		
-	-	5,015,230	4,648,477	4,280,505		
-	-	(453,583)	-	(40,879)		
<u>\$ 76,754,283</u>	<u>\$ 64,840,804</u>	<u>\$ 57,216,646</u>	<u>\$ 51,482,701</u>	<u>\$ 46,753,479</u>		
\$ 102,345,071	\$ 89,731,335	\$ 81,411,920	\$ 75,505,515	\$ 67,334,151		
\$ 238,307	\$ 243,886	\$ -	\$ -	\$ -		
7,141,723	6,882,647	-	-	-		
\$ -	\$ -	\$ 50,755	\$ 62,534	\$ 78,146		
-	-	7,034,922	7,228,745	2,990,828		
<u>\$ 7,380,030</u>	<u>\$ 7,126,533</u>	<u>\$ 7,085,677</u>	<u>\$ 7,291,279</u>	<u>\$ 3,068,974</u>		
\$ 84,628	\$ 130,763	\$ -	\$ -	\$ -		
163,367	(88,334)	-	-	-		
\$ -	\$ -	\$ 533	\$ 553	\$ 1,000		
-	-	175,999	176,499	119,426		
<u>\$ 247,995</u>	<u>\$ 42,429</u>	<u>\$ 176,532</u>	<u>\$ 177,052</u>	<u>\$ 120,426</u>		

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

	Fiscal Year				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Revenues</b>					
Taxes (see Schedule 7)	\$ 47,806,925	\$ 58,693,934	\$ 72,232,473	\$ 74,059,102	\$ 81,142,801
Licenses and permits and fees	7,862,723	9,257,997	9,877,677	10,224,763	12,160,374
Intergovernmental	11,527,526	9,883,361	15,012,473	15,341,755	21,882,447
Interest on investments	887,738	2,078,343	2,468,396	3,609,971	3,560,458
Rodeo	662,019	22,282	93,851	-	-
Sale of assets	613,600	455,348	330,926	870,317	91,841
Miscellaneous	381,311	589,016	234,175	599,916	662,477
Total revenues	<u>69,741,842</u>	<u>80,980,281</u>	<u>100,249,971</u>	<u>104,705,824</u>	<u>119,500,398</u>
<b>Expenditures</b>					
General government	9,181,745	9,689,590	10,999,724	12,789,342	13,669,104
Public safety	22,599,540	26,272,623	31,693,632	35,977,150	40,660,054
Health and welfare	11,015,207	11,654,349	12,311,443	13,557,476	16,357,642
Culture and recreation	3,464,310	2,659,394	2,808,239	3,183,233	3,779,726
Public works	4,024,719	5,189,435	5,304,040	5,477,566	6,361,745
Environmental	3,756,886	2,516,476	2,961,851	3,323,786	3,710,884
Capital outlay (1)	20,781,077	34,113,845	23,429,529	11,016,367	15,489,151
Debt service					
Principal	2,130,000	3,870,000	4,980,000	5,000,000	5,205,000
Interest	1,734,708	3,504,579	3,258,207	3,229,466	3,193,787
Issuance costs	941,861	-	552,419	-	420,010
Refunding	-	-	-	-	-
Total expenditures	<u>79,630,053</u>	<u>99,470,291</u>	<u>98,299,084</u>	<u>93,554,386</u>	<u>108,847,103</u>
Excess of revenues over (under) expenditures	(9,888,211)	(18,490,010)	1,950,887	11,151,438	10,653,295
<b>Other Financing Sources (Uses)</b>					
Bonds/debt issued	59,560,110	-	32,395,000	-	17,450,000
Bond premium (discount)	-	-	1,408,813	-	(11,009)
Payment to refunding bond escrow agent	-	-	(34,930,799)	-	(148,783)
Bond defeasance	-	-	-	-	-
Transfers in	17,617,201	19,183,438	28,234,539	27,130,657	45,461,234
Transfers out	(17,617,201)	(19,183,438)	(28,234,539)	(27,130,657)	(45,461,234)
Total other financing sources (uses)	<u>59,560,110</u>	<u>-</u>	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>
Net changes in fund balances	<u>\$ 49,671,899</u>	<u>\$ (18,490,010)</u>	<u>\$ 823,901</u>	<u>\$ 11,151,438</u>	<u>\$ 27,943,503</u>
Debt service as a percentage of noncapital expenditures (2)	6.6%	11.3%	11.0%	10.0%	9.0%

(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

Fiscal Year				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 79,660,051	\$ 68,232,804	\$ 69,349,604	\$ 73,832,913	\$ 68,638,489
13,700,514	15,052,603	14,759,321	15,183,569	14,305,642
26,060,007	25,501,081	24,735,821	23,804,477	22,434,344
2,147,124	932,788	797,644	656,643	47,442
-	-	-	-	-
35,568	45,214	154,725	131,755	163,947
2,443,372	807,292	923,611	720,471	1,022,522
<u>124,046,636</u>	<u>110,571,782</u>	<u>110,720,726</u>	<u>114,329,828</u>	<u>106,612,386</u>
17,184,917	19,112,987	15,265,627	13,508,973	13,540,518
43,606,393	42,490,583	44,138,248	45,117,695	42,523,195
19,417,182	18,337,941	19,644,475	23,072,994	20,578,136
4,782,298	4,754,188	4,768,514	4,674,020	4,505,456
6,215,067	5,757,324	6,180,379	5,865,413	5,992,248
3,876,585	7,015,661	6,038,756	4,401,860	4,619,678
25,544,706	14,851,637	12,445,556	10,602,802	14,317,610
6,755,000	7,655,000	7,625,000	8,640,000	6,810,000
3,488,451	3,210,197	2,933,586	2,523,344	1,896,909
-	-	-	158,958	-
-	-	-	5,865,402	-
<u>130,870,599</u>	<u>123,185,518</u>	<u>119,040,141</u>	<u>124,431,461</u>	<u>114,783,750</u>
(6,823,963)	(12,613,736)	(8,319,415)	(10,101,633)	(8,171,364)
-	-	-	8,925,000	-
-	-	-	-	-
-	-	-	(4,729,772)	-
-	-	-	-	-
29,767,041	24,808,384	27,919,586	25,044,836	24,582,553
<u>(29,767,041)</u>	<u>(24,808,384)</u>	<u>(27,919,586)</u>	<u>(25,044,836)</u>	<u>(24,582,553)</u>
-	-	-	4,195,228	-
<u>\$ (6,823,963)</u>	<u>\$ (12,613,736)</u>	<u>\$ (8,319,415)</u>	<u>\$ (5,906,405)</u>	<u>\$ (8,171,364)</u>
9.7%	10.0%	9.9%	9.8%	8.7%

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

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

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

SCHEDULE 6-A

Fiscal Year		
<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 3,920,047	\$ 4,276,102	\$ 13,364
97,057	79,874	34,755
-	46	2,351
7,416	9,164	56,447
<u>4,024,520</u>	<u>4,365,186</u>	<u>106,917</u>
4,065,376	4,159,584	4,310,722
-	-	18,500
<u>4,065,376</u>	<u>4,159,584</u>	<u>4,329,222</u>
(40,856)	205,602	(4,222,305)
-	-	-
-	-	-
-	-	-
<u>\$ (40,856)</u>	<u>\$ 205,602</u>	<u>\$ (4,222,305)</u>

\$ 2,627,340	\$ 1,107,605	\$ 1,254,760
3,039	1,588	930
-	5,356	6,821
-	-	210
653,510	800	1,497
<u>3,283,889</u>	<u>1,115,349</u>	<u>1,264,218</u>
1,160,511	1,097,394	1,282,934
1,989,275	17,435	37,910
<u>3,149,786</u>	<u>1,114,829</u>	<u>1,320,844</u>
134,103	520	(56,626)
-	-	-
-	-	-
-	-	-
<u>\$ 134,103</u>	<u>\$ 520</u>	<u>\$ (56,626)</u>



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

**SCHEDULE 7**

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Gross Receipts Tax</b>	<b>Gas/Motor Vehicle Tax</b>	<b>Franchise Tax</b>	<b>Oil &amp; Gas Tax</b>	<b>Cigarette Tax</b>	<b>Total Taxes</b>
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
2013	23,044,567	35,368,570	1,978,015	1,557,371	6,689,966	-	68,638,489
Percent Change 2004-2013	52.33%	66.85%	28.07%	174.24%	-28.47%	-100.00%	43.57%

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



Riverview Golf Course

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

<b>Fiscal Year Ending 6/30</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Agriculture	\$ 3,125,414	\$ 3,166,913	\$ 5,119,445	\$ 6,208,195	\$ 2,756,121
Mining	607,918,843	687,343,880	847,054,986	775,282,826	873,856,660
Construction	285,686,825	350,081,488	364,342,845	426,275,670	606,207,521
Manufacturing	81,912,653	123,344,214	152,739,833	157,302,699	198,949,959
Trans, Comm., Util.	131,706,384	145,247,327	172,338,365	194,126,155	210,184,086
Wholesale Trade	134,578,752	180,056,813	253,483,931	280,104,550	323,493,404
Retail Trade	841,068,001	797,136,275	811,891,723	907,912,575	943,383,335
Finance, Insurance & Real Estate	27,188,498	32,360,736	40,447,837	48,976,849	79,434,817
Services	691,203,628	841,834,330	885,557,210	941,654,296	963,804,186
Government	73,905,230	67,971,165	73,833,091	78,985,195	65,502,825
<b>Total (1)</b>	<b>\$ 2,878,294,228</b>	<b>\$ 3,228,543,141</b>	<b>\$ 3,606,809,266</b>	<b>\$ 3,816,829,010</b>	<b>\$ 4,267,572,914</b>
County Direct Tax Rate as of 6/30	1.0625%	1.0625%	1.1875%	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**

<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
\$ 3,513,459	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997	\$ 2,748,608
897,561,303	670,583,833	709,915,568	770,831,506	684,935,139
589,085,051	386,053,620	376,375,762	368,031,790	374,086,932
180,416,312	135,410,017	171,293,110	215,406,287	201,220,614
236,021,995	234,468,806	265,361,655	243,291,675	237,666,945
301,134,218	208,918,048	226,922,324	232,759,934	238,589,551
880,964,124	783,921,637	791,239,888	788,255,616	763,368,658
84,247,959	67,834,906	60,342,931	55,908,709	60,915,218
928,420,521	757,967,647	847,977,104	897,450,509	870,803,442
16,877,681	21,160,334	21,763,003	45,935,607	47,602,295
<b>\$ 4,118,242,623</b>	<b>\$ 3,269,316,092</b>	<b>\$ 3,473,947,054</b>	<b>\$ 3,620,755,630</b>	<b>\$ 3,481,937,402</b>
1.1875%	1.1875%	1.1875%	1.1875%	1.1875%

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

**SAN JUAN COUNTY (SJC)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>County Direct Rate</b>	<b>County Unincorporated Rate</b>	<b>Total SJC GRT</b>
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%
2013	5.1250%	0.8125%	0.3750%	6.3125%

**CITY OF AZTEC (COA)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COA Share of State GRT</b>	<b>COA Direct Rate</b>	<b>San Juan County</b>	<b>Total COA GRT</b>
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%
2013	3.9000%	1.2250%	1.8125%	0.8125%	7.7500%

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

<b>Fiscal Year</b>	<b>State GRT</b>	<b>V/W SAN Share of State GRT</b>	<b>V/W SAN Direct Rate</b>	<b>San Juan County</b>	<b>Total V/W SAN GRT</b>
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%
2013	3.9000%	1.2250%	0.0000%	1.4375%	6.5625%

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

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

**SCHEDULE 9**

**CITY OF FARMINGTON (COF)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COF Share of State GRT</b>	<b>COF Direct Rate</b>	<b>San Juan County</b>	<b>Total COF GRT</b>
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%
2013	3.9000%	1.2250%	1.1875%	0.8125%	7.1250%

**CITY OF BLOOMFIELD (COB)**

<b>Fiscal Year</b>	<b>State GRT</b>	<b>COB Share of State GRT</b>	<b>COB Direct Rate</b>	<b>San Juan County</b>	<b>Total COB GRT</b>
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%
2013	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 2013		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	148	0.22%	\$ 2,748,608	0.08%
Mining	1,808	2.67%	684,935,139	19.67%
Construction	6,432	9.51%	374,086,932	10.74%
Manufacturing	3,308	4.89%	201,220,614	5.78%
Trans, Comm., Util.	4,708	6.96%	237,666,945	6.83%
Wholesale Trade	4,505	6.66%	238,589,551	6.85%
Retail Trade	14,847	21.97%	763,368,658	21.92%
Finance, Insurance & Real Estate	3,091	4.57%	60,915,218	1.75%
Services	28,734	42.49%	870,803,442	25.01%
Government	40	0.06%	47,602,295	1.37%
<b>Total (1)</b>	<b>67,621</b>	<b>100.00%</b>	<b>\$ 3,481,937,402</b>	<b>100.00%</b>

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

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

SCHEDULE 10

Fiscal Year 2004			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
208	0.39%	\$ 3,125,414	0.11%
1,501	2.81%	607,918,843	21.12%
5,905	11.04%	285,686,825	9.93%
2,019	3.78%	81,912,653	2.85%
3,051	5.71%	131,706,384	4.58%
3,416	6.39%	134,578,752	4.68%
12,260	22.92%	841,068,001	29.21%
1,946	3.64%	27,188,498	0.94%
23,090	43.19%	691,203,628	24.01%
69	0.13%	73,905,230	2.57%
53,465	100.00%	<u>\$ 2,878,294,228</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
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
2013	1,348,827,263	1,813,146,844	112,925,580	**	1,529,616

Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Taxable Assessed Value as a Percentage of Actual Value
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%
2013	6.326	8.500	12,203,758,967	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 2013.

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

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

SCHEDULE 11

<b>Oil &amp; Gas</b>				
<b>Production</b>	<b>Equipment</b>	<b>Less: Tax- Exempt Property</b>	<b>Adjustment For Protested Taxes</b>	<b>Total Taxable Assessed Value (1)</b>
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
973,295,757	191,541,251	357,476,422	(19,938,153)	4,063,851,736

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

<u>Fiscal Year</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b><u>Direct Rate</u></b>					
<b>San Juan County</b>					
Operating Millage	6.050	6.661	6.627	6.737	6.451
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	6.050	6.661	6.627	6.737	6.451
<b><u>Overlapping Rates</u></b>					
<b>City of Bloomfield</b>					
Operating Millage	4.897	5.034	5.099	5.223	5.049
Debt Service Millage	1.001	1.571	0.956	1.912	2.492
Total City Millage	5.898	6.605	6.055	7.135	7.541
<b>City of Aztec</b>					
Operating Millage	4.963	5.075	5.031	5.088	4.802
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	4.963	5.075	5.031	5.088	4.802
<b>City of Farmington</b>					
Operating Millage	1.510	1.526	1.496	1.511	1.434
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.510	1.526	1.496	1.511	1.434
<b>Aztec Schools</b>					
Operating Millage	2.272	2.280	2.281	2.287	2.276
Debt Service Millage	4.994	3.082	2.375	2.366	2.967
Total School Millage	7.266	5.362	4.656	4.653	5.243
<b>Bloomfield Schools</b>					
Operating Millage	2.303	2.312	2.316	2.325	2.314
Debt Service Millage	6.577	4.350	4.349	4.355	5.310
Total School Millage	8.880	6.662	6.665	6.680	7.624
<b>Farmington Schools</b>					
Operating Millage	2.256	2.287	2.261	3.349	2.263
Debt Service Millage	7.501	7.507	7.490	6.451	7.427
Total School Millage	9.757	9.794	9.751	9.800	9.690
<b>Consolidated Schools</b>					
Operating Millage	2.329	2.336	2.338	2.347	2.337
Debt Service Millage	7.638	6.729	6.748	6.571	6.838
Total School Millage	9.967	9.065	9.086	8.918	9.175
<b>San Juan College</b>					
Operating Millage	3.282	3.342	3.316	3.371	3.228
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	3.882	3.942	3.916	3.971	3.828
<b>State of New Mexico</b>					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.520	1.028	1.234	1.291	1.221
Total School Millage	1.520	1.028	1.234	1.291	1.221

**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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
6.567	6.312	6.425	6.267	6.326
0.000	0.000	0.000	0.000	0.000
<u>6.567</u>	<u>6.312</u>	<u>6.425</u>	<u>6.267</u>	<u>6.326</u>
5.198	4.938	5.017	4.881	4.906
2.175	2.137	2.180	2.254	2.099
<u>7.373</u>	<u>7.075</u>	<u>7.197</u>	<u>7.135</u>	<u>7.005</u>
4.860	4.570	4.663	4.555	4.587
0.000	0.000	0.000	0.000	0.000
<u>4.860</u>	<u>4.570</u>	<u>4.663</u>	<u>4.555</u>	<u>4.587</u>
1.457	1.438	1.457	1.419	1.431
0.000	0.000	0.000	0.000	0.000
<u>1.457</u>	<u>1.438</u>	<u>1.457</u>	<u>1.419</u>	<u>1.431</u>
2.280	2.133	2.185	2.131	2.149
2.997	5.497	4.640	4.567	6.517
<u>5.277</u>	<u>7.630</u>	<u>6.825</u>	<u>6.698</u>	<u>8.666</u>
2.322	2.149	2.192	2.135	2.155
5.357	5.794	5.386	6.246	6.752
<u>7.679</u>	<u>7.943</u>	<u>7.578</u>	<u>8.381</u>	<u>8.907</u>
3.953	4.706	4.608	4.644	4.552
5.772	4.938	5.065	4.976	5.199
<u>9.725</u>	<u>9.644</u>	<u>9.673</u>	<u>9.620</u>	<u>9.751</u>
2.346	2.244	2.304	2.245	2.258
6.837	6.773	6.840	6.837	6.828
<u>9.183</u>	<u>9.017</u>	<u>9.144</u>	<u>9.082</u>	<u>9.086</u>
3.283	3.156	3.212	3.133	3.162
0.600	0.600	0.600	0.600	0.420
<u>3.883</u>	<u>3.756</u>	<u>3.812</u>	<u>3.733</u>	<u>3.582</u>
0.000	0.000	0.000	0.000	0.000
1.250	1.150	1.530	1.362	1.360
<u>1.250</u>	<u>1.150</u>	<u>1.530</u>	<u>1.362</u>	<u>1.360</u>

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

<u>Fiscal Year</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b><u>Direct Rate</u></b>					
<b>San Juan County</b>					
Operating Millage	8.000	8.500	8.500	8.500	8.500
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	8.000	8.500	8.500	8.500	8.500
<b><u>Overlapping Rates</u></b>					
<b>City of Bloomfield</b>					
Operating Millage	6.954	7.000	6.734	6.781	5.649
Debt Service Millage	1.001	1.571	0.956	1.912	2.492
Total City Millage	7.955	8.571	7.690	8.693	8.141
<b>City of Aztec</b>					
Operating Millage	6.051	6.295	6.256	6.312	6.009
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	6.051	6.295	6.256	6.312	6.009
<b>City of Farmington</b>					
Operating Millage	1.806	1.850	1.877	1.925	1.824
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.806	1.850	1.877	1.925	1.824
<b>Aztec Schools</b>					
Operating Millage	2.500	2.500	2.500	2.474	2.500
Debt Service Millage	4.994	3.082	2.375	2.366	2.967
Total School Millage	7.494	5.582	4.875	4.840	5.467
<b>Bloomfield Schools</b>					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	6.577	4.350	4.349	4.355	5.310
Total School Millage	9.077	6.850	6.849	6.855	7.810
<b>Farmington Schools</b>					
Operating Millage	2.386	2.436	2.471	3.483	2.426
Debt Service Millage	7.501	7.507	7.490	6.451	7.427
Total School Millage	9.887	9.943	9.961	9.934	9.853
<b>Consolidated Schools</b>					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	7.638	6.729	6.748	6.571	6.838
Total School Millage	10.138	9.229	9.248	9.071	9.338
<b>San Juan College</b>					
Operating Millage	4.500	4.500	4.500	4.500	4.500
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	5.100	5.100	5.100	5.100	5.100
<b>State of New Mexico</b>					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.520	1.028	1.234	1.291	1.221
Total School Millage	1.520	1.028	1.234	1.291	1.221

**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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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>
5.529	5.496	5.993	6.527	6.865
2.175	2.137	2.180	2.254	2.099
<u>7.704</u>	<u>7.633</u>	<u>8.173</u>	<u>8.781</u>	<u>8.964</u>
6.324	5.873	5.817	5.941	6.509
0.000	0.000	0.000	0.000	0.000
<u>6.324</u>	<u>5.873</u>	<u>5.817</u>	<u>5.941</u>	<u>6.509</u>
1.879	1.908	1.950	2.128	2.225
0.000	0.000	0.000	0.000	0.000
<u>1.879</u>	<u>1.908</u>	<u>1.950</u>	<u>2.128</u>	<u>2.225</u>
2.500	2.500	2.495	2.500	2.500
2.997	5.497	4.640	4.567	6.517
<u>5.497</u>	<u>7.997</u>	<u>7.135</u>	<u>7.067</u>	<u>9.017</u>
2.500	2.500	2.500	2.500	2.500
5.357	5.794	5.386	6.246	6.752
<u>7.857</u>	<u>8.294</u>	<u>7.886</u>	<u>8.746</u>	<u>9.252</u>
4.130	4.977	4.856	4.947	4.725
5.772	4.938	5.065	4.976	5.199
<u>9.902</u>	<u>9.915</u>	<u>9.921</u>	<u>9.923</u>	<u>9.924</u>
2.500	2.500	2.500	2.500	2.500
6.837	6.773	6.840	6.837	6.828
<u>9.337</u>	<u>9.273</u>	<u>9.340</u>	<u>9.337</u>	<u>9.328</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.600	0.600	0.420
<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>4.920</u>
0.000	0.000	0.000	0.000	0.000
1.250	1.150	1.530	1.362	1.360
<u>1.250</u>	<u>1.150</u>	<u>1.530</u>	<u>1.362</u>	<u>1.360</u>



Shiprock

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

**SCHEDULE 14**

Taxpayer	2013			2004		
	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	\$ 620,659,537	1	15.3%	\$ 101,295,661	1	3.8%
BHP Navajo Coal Co.	250,009,162	2	6.2%	73,295,067	4	2.7%
Williams Four Corners LLC	234,743,249	3	5.8%	63,413,528	5	2.4%
Enterprise Field Service LLC	233,351,330	4	5.7%	-		0.0%
Arizona Public Service Co.	198,118,272	5	4.9%	88,103,213	3	3.3%
Tucson Electric Power Co.	169,759,017	6	4.2%	42,831,717	10	1.6%
Southern California Edison Co.	145,917,251	7	3.6%	40,657,777	8	1.5%
San Juan Coal Co.	128,239,455	8	3.2%	94,892,337	2	3.5%
El Paso Natural Gas Co	118,484,355	9	2.9%	32,259,617	9	1.2%
SCPPA	90,260,212	10	2.2%	-		0.0%
Val Verde Gas Gathering Company	-		0.0%	49,148,697	6	1.8%
Gulferra	-		0.0%	50,861,954	7	1.9%
Totals	<u>\$ 2,189,541,840</u>		<u>54.0%</u>	<u>\$ 636,759,568</u>		<u>23.7%</u>

Source: San Juan County Assessor's Office



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

<b>Fiscal Year</b>	<b>Taxes Levied for the Fiscal Year (Original Levy)</b>	<b>Adjustments</b>	<b>Total Adjusted Levy</b>	<b>Collected within the Fiscal Year of the Levy</b>	
				<b>Amount</b>	<b>Percentage of Original Levy</b>
2004	46,868,972	987,875	47,856,847	45,767,230	97.65%
2005	45,995,892	788,326	46,784,218	45,419,134	98.75%
2006	48,026,866	864,090	48,890,956	47,402,124	98.70%
2007	51,201,927	522,021	51,723,948	50,180,945	98.01%
2008	55,884,865	404,484	56,289,349	54,445,797	97.42%
2009	59,218,046	333,261	59,551,307	57,647,121	97.35%
2010	62,858,408	1,506,090	64,364,499	61,868,631	98.43%
2011	66,985,795	735,886	67,721,681	64,766,432	96.69%
2012	68,823,690	85,094	68,908,783	66,897,199	97.20%
2013	69,742,158	546,656	70,288,815	68,049,597	97.57%

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

**SCHEDULE 15**

**Total Collections to Date**

<b>Collections in Subsequent Years</b>	<b>Amount</b>	<b>Percentage of Adjusted Levy</b>
2,088,738	47,855,968	100.00%
1,363,493	46,782,627	100.00%
1,485,067	48,887,191	99.99%
1,537,771	51,718,716	99.99%
1,832,086	56,277,883	99.98%
1,860,984	59,508,105	99.93%
2,371,684	64,240,315	99.81%
2,687,925	67,454,357	99.61%
1,285,356	68,182,555	98.95%
0	68,049,597	96.81%

**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 (3)	Capital Leases			
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	1.529%	480
2012	-	51,610,000	137,547	51,747,547	-	(2) 403
2013	-	45,099,915	-	45,099,915	-	(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.

(3) Presented net of original issuance discounts, premiums, and adjustments beginning in FY2013.

**SAN JUAN COUNTY, NEW MEXICO  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2013**

**SCHEDULE 17**

<b>Governmental Unit</b>	<b>General Obligation Long-Term Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>School Districts</b>			
Central Consolidated Schools	38,910,000	100.00%	38,910,000
Aztec School District	41,925,000	100.00%	41,925,000
Farmington School District	33,810,000	100.00%	33,810,000
Bloomfield School District	60,275,000	100.00%	60,275,000
<b>San Juan College</b>	14,165,000	100.00%	14,165,000
<b>Cities</b>			
City of Bloomfield	1,115,000	100.00%	1,115,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
<b>State of New Mexico</b>	372,700,000	7.00%	<u>26,089,000</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			216,289,000
San Juan County direct debt			<u>45,099,915</u>
Total direct and overlapping debt			261,388,915

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, 2013. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

<b>Fiscal Year</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Assessed Value of Property	\$ 3,253,386,688	\$ 3,653,126,771	\$ 4,312,013,190	\$ 4,254,982,295
Debt Limit, 4% of Assessed Value	130,135,468	146,125,071	172,480,528	170,199,292
Total net debt applicable to limit	-	-	-	-
Legal debt margin	130,135,468	146,125,071	172,480,528	170,199,292
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

**SCHEDULE 18**

<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349	\$ 4,063,851,736	\$ 3,653,470,195
175,996,625	192,222,868	149,950,306	159,584,614	162,554,069	146,138,808
-	-	-	-	-	-
175,996,625	192,222,868	149,950,306	159,584,614	162,554,069	146,138,808
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				
	2004	2005	2006	2007	2008
Gross Receipts Tax Revenue Bonds - Hospital Expansion					
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 1,102,231	\$ 3,933,026	\$ 4,493,941	\$ 4,906,162	\$ 5,322,509
Debt Service					
Principal	\$ -	\$ 1,255,000	\$ 1,730,000	\$ 1,800,000	\$ 1,870,000
Interest	\$ -	\$ 1,218,214	\$ 907,713	\$ 837,113	\$ 763,713
Coverage	-	1.59	1.70	1.86	2.02
Gross Receipts Tax Revenue Bonds/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%	\$ 6,866,628	\$ 7,952,886	\$ 9,094,880	\$ 9,885,076	\$ 10,696,366
Debt Service					
Principal	\$ 1,790,000	\$ 2,035,000	\$ 2,630,000	\$ 2,565,000	\$ 2,680,000
Interest	\$ 983,808	\$ 1,607,418	\$ 1,710,985	\$ 1,766,629	\$ 1,826,085
Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage	2.48	2.18	2.10	2.28	2.37
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant					
Pledged Revenue - County Environmental GRT 1/8th of 1%					
Unincorporated Area (1)	\$ 1,225,322	\$ 1,427,969	\$ 1,661,376	\$ 1,862,043	\$ 2,076,053
Debt Service					
Principal	\$ 65,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000
Interest	\$ 29,430	\$ 25,920	\$ 22,140	\$ 18,090	\$ 14,040
Coverage	12.98	14.89	17.10	20.00	22.08
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects					
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,544,465	\$ 1,637,564	\$ 1,581,442	\$ 1,625,501	\$ 1,800,586
Debt Service					
Principal	\$ 275,000	\$ 510,000	\$ 545,000	\$ 560,000	\$ 575,000
Interest	\$ 359,678	\$ 653,029	\$ 625,291	\$ 607,636	\$ 589,949
Coverage	2.43	1.41	1.35	1.39	1.55

**Notes:**

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

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

*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%.

*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.

(1) Environmental Revenue Bond Series 2000 was paid in full June 15, 2010.

(2) NMFA Loan 2731-PP was used for an advance refunding of the Series 2004 Gasoline Tax/Motor Vehicle Revenue Bond Series and a current refunding of the Series 2002 Gasoline Tax/Motor Vehicle Revenue Bonds, effective May, 2012.

(3) The Hospital Gross Receipts Tax Series 2004 was paid off on April 1, 2013.

SCHEDULE 19

		Fiscal Year				
	2009	2010	2011	2012	2013	
\$	5,539,660	\$ 4,410,454	\$ 4,473,337	\$ 4,890,598	\$ 4,689,137	
\$	1,945,000	\$ 2,000,000	\$ 2,060,000	\$ 2,125,000	\$ 2,200,000	
\$	699,569	\$ 596,425	\$ 492,225	\$ 356,675	\$ 163,300	
	2.09	1.70	1.75	1.97	1.98	
\$	11,097,800	\$ 8,838,264	\$ 8,953,848	\$ 9,791,430	\$ 9,384,452	
\$	2,965,000	\$ 3,090,000	\$ 3,210,000	\$ 3,235,000	\$ 2,615,000	
\$	2,220,432	\$ 2,097,679	\$ 1,983,391	\$ 1,830,061	\$ 1,822,209	
\$	-	\$ -	\$ -	\$ -	\$ 297,500	
	2.14	1.70	1.72	1.93	1.98	
\$	2,204,799	\$ 1,600,318	\$ -	\$ -	\$ -	
\$	90,000	\$ 90,000	\$ -	\$ -	\$ -	
\$	9,720	\$ 4,860	\$ -	\$ -	\$ -	
		16.87	-	-	-	
\$	1,685,025	\$ 1,707,702	\$ 1,756,470	\$ 1,877,940	\$ -	
\$	595,000	\$ 620,000	\$ 640,000	\$ 305,000	\$ -	
\$	570,999	\$ 550,500	\$ 527,545	\$ 366,858	\$ -	
	1.45	1.46	1.50	2.80	-	





San Juan County Sheriff's Office

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

**SCHEDULE 20**

<b>Year</b>	<b>Population</b>	<b>Personal Income (1)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
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	4,022,018,600	31,373	33.5	(3) 23,028	8.3%
2012	128,529	- (2)	- (2)	33.3	(3) 23,737	7.3%
2013	- (2)	- (2)	- (2)	- (2)	23,910	7.6%

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

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

(2) Information not available.

(3) The State of New Mexico stopped providing median age information after FY2010. We began using the US Census Bureau median age statistics, thus the slight difference in year to year reporting comparisons.

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**

<b>Employer</b>	<b>Product/Service</b>	<b>2013</b>		<b>Percentage of Total County Employment</b>
		<b>Number of Employees</b>	<b>Rank</b>	
San Juan Regional Medical Center	Health Care	1,407	1	2.75%
Farmington Public Schools	Education	1,256	2	2.45%
Central Consolidated Public Schools	Education	1,043	3	2.04%
BHP Billiton	Mining/Coal	1,026	4	2.01%
Aztec Well Service	Oil & Gas	750	5	1.47%
City of Farmington	Government	714	6	1.40%
Conoco Phillips	Oil & Gas	711	7	1.39%
San Juan County	Government	634	8	1.24%
San Juan College	Higher Education	538	9	1.05%
Bloomfield Schools	Education	435	10	0.85%
Arizona Public Service	Power Plant	-	-	0.00%
Aztec Schools	Education	-	-	0.00%
Public Service Company of New Mexico	Power Plant	-	-	0.00%
Totals		<u>8,514</u>		<u>16.65%</u>

Total Employment San Juan County

51,165

Sources: Principal employers obtained from San Juan Economic Development Service and Four Corners Economic Development and Farmington Chamber of Commerce.

Total employment obtained from State of New Mexico Department of Labor.

SCHEDULE 21

2004		
Number of Employees	Rank	Percentage of Total County Employment
1,198	2	2.44%
1,252	1	2.55%
1,125	3	2.29%
927	4	1.89%
-	-	0.00%
686	5	1.40%
-	-	0.00%
533	7	1.08%
431	9	0.88%
500	8	1.02%
586	6	1.19%
424	10	0.86%
-	-	0.00%
<u>7,662</u>		<u>15.60%</u>

49,154



McGee Park, San Juan County

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>										
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	8	8	8	8	8	8	8	7	7
Bureau of Elections	6	6	6	6	6	6	6	6	5	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	10	11	11	11	13	14	14	14	15	15
Central Purchasing	8	9	9	9	10	11	11	8	8	8
Human Resources	6	6	6	7	8	7	7	7	7	7
Information Technology	8	8	9	9	9	10	10	9	10	10
Geographic Info Systems	0	0	2	3	3	3	3	3	3	3
Legal	4	4	4	5	5	7	7	7	7	7
County Executive Office	10	7	7	10	11	12	12	11	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
<b>Public Safety</b>										
Corrections										
Detention Center	113	118	123	130	140	145	145	146	146	146
Pre-Trial	2	2	0	0	0	0	0	0	0	0
Sheriff Department	105	110	113	114	125	127	129	129	130	131
Criminal Justice Training Auth	0	0	0	0	0	0	0	2	2	2
Community Development	0	0	0	10	11	13	13	13	13	13
Emergency Management	0	5	5	6	6	6	6	6	6	6
Fire Operations	20	21	20	15	14	14	14	14	14	14
Compliance	6	6	6	5	7	7	9	9	9	9
DWI Treatment Facility	30	30	30	31	32	32	32	32	32	32
Meth Pilot Project	0	0	0	0	6	8	12	12	12	12
Juvenile Services	22	45	44	44	50	50	50	50	50	50
Communications Authority	42	41	45	46	48	48	48	48	48	48
<b>Public Works</b>										
Road	66	66	66	66	66	67	63	62	62	62
<b>Health and Welfare</b>										
Indigent Claims	1	2	2	2	2	2	2	2	2	2
Housing Authority	3	4	3	3	3	3	3	3	3	3
<b>Culture and Recreation</b>										
Parks & Facilities	50	55	57	56	60	62	62	62	62	62
Golf Course	0	0	0	0	0	0	12	12	12	11
<b>Environmental</b>										
Solid Waste	22	24	24	24	25	26	30	31	31	31
San Juan Water Commission	4	4	4	4	4	4	5	5	5	5
<b>Total</b>	<b>590</b>	<b>637</b>	<b>649</b>	<b>669</b>	<b>717</b>	<b>737</b>	<b>758</b>	<b>756</b>	<b>756</b>	<b>756</b>

Source: San Juan County Staffing Report in Final Budget

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

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

Function/Program	Fiscal Year				
	2005	2006	2007	2008	2009
<b>General Government</b>					
Assessor's					
Property transfers	6,116	6,716	6,416	5,808	5,245
Approximate number of reappraisals (1)	55,000	10,000	57,404	14,919	57,519
County Clerk					
Number of documents recorded	22,976	24,072	22,235	25,314	18,583
Number of marriage licenses issued	766	842	843	901	858
Bureau of Elections					
Number of registered voters	61,573	61,889	59,003	61,177	61,874
Probate Judge					
Number of probates filed	74	67	98	81	100
County Treasurer					
Number of property tax bills processed	52,857	53,478	54,578	55,548	56,067
Number of 2nd half notice reminders processed	20,694	20,523	20,043	20,537	18,475
Number of accounts payable checks processed	466	482	473	475	443
Number of Manufactured Home moving permits issued	1,813	1,331	936	992	744
Number of cash receipts processed	N/A	N/A	N/A	N/A	3,120
Finance					
Number of accounts payable checks processed	12,564	11,251	11,033	11,780	11,221
Number of payroll checks processed	6,718	7,269	7,067	7,241	7,169
Number of direct deposits processed	9,837	11,063	12,086	12,980	14,045
Central Purchasing					
Number of purchase orders processed	3,185	2,975	2,889	2,565	3,006
Number of bids processed	49	48	74	62	59
Human Resources					
Number of applicants processed	1,039	1,191	1,497	2,475	2,608
Turnover rate	25.71%	25.96%	24.08%	15.20%	15.27%
Information Technology					
Number of servers maintained	28	33	39	51	67
Number of pc's maintained	575	628	769	801	801
Number of phones maintained	325	350	531	555	552
Number of routers maintained	5	6	7	7	9
Number of switches maintained	42	43	45	47	49
Geographic Info Systems					
Number of maps created (7)					
Large Northern Map	30	35	26	46	19
Southern Map	10	13	16	15	10
GIS Map Book	45	97	53	69	54
Special Map Requests	190	222	205	406	421
Data - CD or Email Shape Files	55	59	23	35	17
Fire "Region" Books	N/A	N/A	N/A	14	22
EMS Map Books	N/A	N/A	N/A	17	0
Legal					
Number of civil cases filed	8	10	9	9	10
Number of civil cases closed	N/A	N/A	14	8	7
Number of civil cases pending	N/A	N/A	9	10	8
Risk Management					
Dollar amount of insurance premiums	\$ 1,172,100	\$ 1,117,959	\$ 1,214,047	\$ 1,180,493	\$ 1,235,729
Dollar amount of work comp premiums (16)	N/A	N/A	N/A	N/A	\$ 601,655
<b>Public Safety</b>					
Corrections/Adult Detention					
Number of prisoners in custody	618	585	603	606	715
Number of beds	1,044	1,044	1,044	1,044	1,044
Per diem rate	\$ 46.50	\$ 46.50	\$ 46.50	\$ 61.48	\$ 61.48
Inmate worker (trustees) hours worked (3)	23,675	11,739	16,874	15,982	17,741
Criminal Justice (11)					
Basic Police Academy Course	N/A	N/A	N/A	N/A	N/A
Advanced Training Course	N/A	N/A	N/A	N/A	N/A
Defensive Driving Course	N/A	N/A	N/A	N/A	N/A
Advanced Hours of Instruction (12)	N/A	N/A	N/A	N/A	N/A
Alternative Sentencing (8)					
Individuals treated - Adult Misdemeanor Compliance	708	570	872	890	1,393
Individuals treated - DWI Treatment Facility	525	535	540	515	529
Individuals Treated - Jail based Methamphetamine Treatment	N/A	12	48	47	46
Sheriff Department (6)					
Arrests - Adult	2,845	2,768	2,932	3,131	3,210
Arrests - Juvenile	277	324	272	350	308
Citations	11,994	8,985	12,017	10,853	12,723
Calls for service	48,220	50,695	50,119	48,813	48,589
Community Development					
Number of building permits issued	597	690	695	644	584
Number of building inspections	2,192	2,296	2,305	2,562	2,127
Number of exemptions	79	112	112	74	72
Number of replats	4	2	4	4	5
Number of subdivisions	N/A	4	2	1	0
Number of summary subdivisions	31	20	19	12	6
Number of new addresses issued (9)	N/A	N/A	N/A	N/A	N/A
Number of address changes (15)	N/A	N/A	N/A	N/A	N/A
Number of new roads (15)	N/A	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (9)	N/A	N/A	N/A	N/A	N/A
Number of cleanup yards to landfill (9)	N/A	N/A	N/A	N/A	N/A

SCHEDULE 23

Fiscal Year			
2010	2011	2012	2013
4,368	4,953 (13)	4,676	4,840
14,726	58,834	58,756	56,511
16,347	16,469	15,544	18,002
714	769	764	696
63,789	67,189	70,195	73,212
92	88	123	107
56,371	56,851	57,050	57,046
19,980	19,932	19,759	20,067
419	411	418	429
713	883	717	602
3,744	3,854	3,990	4,707
10,839	10,793	10,733	10,400
5,550	5,768	5,003	5,045
14,832	15,820	15,512	15,763
2,088	2,989	2,832	2,189
34	35	32	29
3,346	3,174	2,582	2,150
11.49%	16.67%	15.95%	15.67%
64	55	35	35
875	822	775	775
587	596	598	598
10	11	12	12
46	47	48	48
30	36	15	13
6	11	8	8
61	34	40	60
391	252	437	330
31	51	35	38
10	12	0	1
2	23	4	0
12	12	10	10
7	7	8	6
6	11	10	8
\$ 1,026,775	\$ 1,045,191	\$ 1,095,798	\$ 1,335,961
\$ 668,439	\$ 701,861	\$ 736,954	\$ 792,226
684	662	609	686
1,044	1,057	1,057	1,091
\$ 63.23	\$ 63.23	\$ 63.32	\$ 67.79
21,582	7,590	11,761	10,866
N/A	2	2	2
N/A	5	11	21
N/A	12	6	10
N/A	N/A	12,500	12,184
2,081	1,863	926	978
523	405	540	455
62	51	58	76
3,245	3,417	3,623	3,504
280	303	237	212
12,601	15,430	19,626	14,558
52,970	55,426	56,341	51,895
1,392	1,151	1,359	1,263
2,346	2,633	3,392	3,031
43	47	48	59
2	1	2	25
1	0	2	0
3	5	4	12
339	258	227	190
N/A	N/A	N/A	111
N/A	N/A	N/A	22
58	81	101	80
7,050	11,806	17,220	15,445



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

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

Source: Information provided by individual San Juan County departments.

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

- (1) Years 2005, 2007, 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.

**SCHEDULE 23**

Fiscal Year			
2010	2011	2012	2013
15	16	16	16
23	24	24	24
14	14	14	14
23	23	24	24
340	260	251	262
7,413	7,152	8,021	9,417
555	576	562	559
267	298	226	218
53	57	59	62
30	28	37	39
46	46	46	46
16	16	16	16
16	16	16	16
\$ 185	\$ 185	\$ 185	\$ 185
\$ 231	\$ 231	\$ 231	\$ 231
755.40	755.40	755.49	756.42
2,988	2,988	2,988	2,988
19	19	19	19
4,258	3,984	6,939	8,715
\$ 1,891,749	\$ 2,141,763	\$ 2,808,461	\$ 3,548,326
\$ 5,081,795	\$ 4,717,521	\$ 7,054,892	\$ 8,455,146
256	238	233	217
1,153	782	600	621
101	101	101	102
23	23	22	22
92,000	88,000	90,400	92,200
12	12	12	12
N/A	21,575	23,788	23,527
N/A	\$ 29	\$ 27	\$ 29
N/A	\$ 9	\$ 12	\$ 12
N/A	\$ 4	\$ 4	\$ 4
N/A	\$ 5	\$ 4	\$ 4
12	12	12	12
271,647	306,088	279,202	277,611
51,150	51,341	55,556	57,203
312,361	379,110	379,189	303,741

(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.

(15) Data for number of address changes and number of new roads was added in FY13.

(16) Data for work comp premiums was added in FY13, prior FY information also included.

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

Function/Program	Fiscal Year				
	2004	2005	2006	2007	2008
<b>General Government</b>					
Land	\$ 537,716	\$ 534,566	\$ 534,566	\$ 534,566	\$ 862,597
Buildings	8,277,725	7,175,207	7,175,207	7,175,207	7,175,207
Improvements	995,095	585,731	585,731	629,911	984,144
Equipment	5,023,540	4,901,907	5,346,517	5,208,814	5,350,426
Total General Government	<u>14,834,076</u>	<u>13,197,411</u>	<u>13,642,021</u>	<u>13,548,498</u>	<u>14,372,374</u>
<b>Public Safety</b>					
Land	1,012,031	1,012,031	1,873,445	1,873,444	1,873,444
Buildings	17,474,391	17,425,055	53,709,777	54,386,816	47,719,780
Improvements	3,233,945	3,253,513	3,929,198	5,906,352	5,851,537
Equipment	20,022,347	19,988,652	22,056,868	22,417,830	23,181,937
Total Public Safety	<u>41,742,714</u>	<u>41,679,251</u>	<u>81,569,288</u>	<u>84,584,442</u>	<u>78,626,698</u>
<b>Public Works</b>					
Land	1,105,918	1,433,249	29,989	29,989	29,989
Buildings	92,397	152,398	68,043	68,043	926,848
Improvements	63,101	63,101	63,101	63,101	63,101
Equipment	6,844,603	6,632,101	7,019,528	6,632,713	7,056,078
Infrastructure	75,923,817	80,346,870	91,317,664	93,245,886	95,895,485
Total Public Works	<u>84,029,836</u>	<u>88,627,719</u>	<u>98,498,325</u>	<u>100,039,732</u>	<u>103,971,501</u>
<b>Health and Welfare</b>					
Land	208,167	208,167	208,167	208,167	208,167
Buildings	13,173,925	14,087,019	14,087,019	39,946,844	40,405,219
Improvements	179,204	179,204	180,601	180,601	167,181
Equipment	2,321,644	2,440,076	3,382,100	4,834,940	5,565,203
Total Health and Welfare	<u>15,882,940</u>	<u>16,914,466</u>	<u>17,857,887</u>	<u>45,170,552</u>	<u>46,345,770</u>
<b>Culture and Recreation</b>					
Land	1,042,542	1,072,542	1,072,542	1,072,542	1,396,649
Buildings	11,153,167	11,153,167	11,153,167	11,832,501	11,836,668
Improvements	6,090,322	6,090,322	6,134,844	6,138,189	6,255,291
Equipment	1,668,897	1,557,418	1,670,375	1,797,003	2,004,308
Total Culture and Recreation	<u>19,954,928</u>	<u>19,873,449</u>	<u>20,030,928</u>	<u>20,840,235</u>	<u>21,492,916</u>
<b>Environmental</b>					
Land	237,233	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	12,085	12,085	12,085
Improvements	1,125,684	1,125,684	1,125,684	1,133,121	1,133,121
Equipment	1,177,625	1,158,449	1,332,021	1,413,505	1,579,405
Total Environmental	<u>2,552,627</u>	<u>2,533,451</u>	<u>2,707,023</u>	<u>2,795,944</u>	<u>2,961,844</u>
<b>Work in Progress</b>	<u>25,554,480</u>	<u>55,052,528</u>	<u>26,307,548</u>	<u>1,485,502</u>	<u>11,493,027</u>
<b>Total Capital Assets Primary Government</b>	<u>\$ 204,551,601</u>	<u>\$ 237,878,275</u>	<u>\$ 260,613,020</u>	<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>
<b>Discretely Presented Component Units</b>					
<b>Communications Authority (1)</b>					
Land	-	-	-	-	-
Buildings	590,894	590,894	590,894	590,894	590,894
Improvements	69,915	69,915	69,915	114,177	178,695
Equipment	1,477,107	1,532,027	1,927,749	1,966,328	1,940,921
Total Communications Authority	<u>2,137,916</u>	<u>2,192,836</u>	<u>2,588,558</u>	<u>2,671,399</u>	<u>2,710,510</u>
<b>Work in Progress</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,648</u>	<u>43,075</u>
<b>Total Capital Assets Comm. Authority</b>	<u>\$ 2,137,916</u>	<u>\$ 2,192,836</u>	<u>\$ 2,588,558</u>	<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>
<b>San Juan Water Commission (2)</b>					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	-	-	114,690	114,690	107,405
<b>Total Capital Assets San Juan Water Com.</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,690</u>	<u>\$ 114,690</u>	<u>\$ 107,405</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				
2009	2010	2011	2012	2013		
\$ 1,581,081	\$ 1,581,081	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445		
7,175,207	7,498,514	7,594,013	7,595,303	8,226,107		
1,008,004	1,115,705	1,115,882	1,133,350	1,133,350		
6,023,374	6,527,508	6,518,392	6,657,342	6,130,838		
<u>15,787,666</u>	<u>16,722,808</u>	<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>		
2,202,295	2,210,398	2,264,398	2,328,432	2,328,432		
47,843,046	52,083,527	53,089,462	53,210,657	53,432,094		
6,656,327	10,009,920	10,091,364	10,337,270	10,337,270		
25,005,988	24,629,633	24,369,872	25,066,127	26,168,194		
<u>81,707,656</u>	<u>88,933,478</u>	<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>		
29,989	29,989	29,989	29,989	29,989		
926,848	936,848	936,848	936,848	936,848		
63,101	95,488	97,730	172,241	172,241		
7,470,497	7,577,713	7,741,199	8,239,691	8,346,227		
99,742,109	104,645,595	107,385,474	109,428,746	112,526,714		
<u>108,232,544</u>	<u>113,285,633</u>	<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>		
325,126	325,126	356,044	356,044	356,044		
42,882,634	42,882,634	45,006,590	45,870,376	44,923,550		
234,246	15,712,705	16,068,548	16,214,263	16,380,290		
5,653,655	5,618,270	5,613,616	6,024,732	5,782,896		
<u>49,095,661</u>	<u>64,538,735</u>	<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>		
1,436,649	3,618,440	3,618,440	3,618,440	3,618,440		
12,068,163	14,014,271	14,079,418	14,079,418	16,023,439		
11,928,115	12,557,526	12,557,526	12,587,023	12,422,488		
2,195,669	2,483,771	2,440,816	2,386,352	2,419,084		
<u>27,628,596</u>	<u>32,674,008</u>	<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>		
237,233	237,233	237,233	237,233	237,233		
12,085	12,085	152,977	152,976	152,976		
1,133,121	1,133,121	1,138,511	1,148,511	1,175,769		
1,806,902	1,868,846	2,109,720	1,838,094	2,010,256		
3,189,341	3,251,285	3,638,441	3,376,814	3,576,234		
<u>22,612,952</u>	<u>14,228,605</u>	<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>		
<u>\$ 308,254,416</u>	<u>\$ 333,634,552</u>	<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>		
-	-	-	-	-		
590,894	1,360,987	1,360,987	1,360,987	1,360,987		
178,695	178,695	178,695	178,695	178,695		
1,940,921	1,707,952	1,716,082	1,716,082	1,683,043		
2,710,510	3,247,634	3,255,764	3,255,764	3,222,725		
<u>1,113,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<u>\$ 3,824,014</u>	<u>\$ 3,247,634</u>	<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>		
-	-	-	-	-		
-	-	-	-	-		
117,624	89,276	89,276	96,251	121,026		
<u>\$ 117,624</u>	<u>\$ 89,276</u>	<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>		

SAN JUAN COUNTY, NEW MEXICO  
 BANK ACCOUNTS  
 June 30, 2013

Description	6/30/13 Bank			Book Balance
	Balance	O/S Deposits	O/S Checks	
<b>Citizens</b>				
Citizens - HUD	\$ 177,935	-	(12,943)	164,992
Communications Authority	58,973	-	(58,973)	-
Tall Tree - Health Ins.	264,116	610	(264,726)	-
Payroll account	743,136	84	(743,220)	-
Citizens - Investment	5,950,335	-	-	5,950,335
<b>Total Demand Deposits</b>	<b>7,194,495</b>	<b>694</b>	<b>(1,079,862)</b>	<b>6,115,327</b>
Citizens - Certificates of Deposit	15,000,000	-	-	15,000,000
<b>Citizens Bank total</b>	<b>22,194,495</b>	<b>694</b>	<b>(1,079,862)</b>	<b>21,115,327</b>
<b>Bank of America</b>				
Checking - operating	13,832,931	491,289	(1,529,778)	12,794,442
<b>Bank of America total</b>	<b>13,832,931</b>	<b>491,289</b>	<b>(1,529,778)</b>	<b>12,794,442</b>
<b>Wells Fargo Bank</b>				
Wells Fargo - Certificates of Deposit	10,000,000	-	-	10,000,000
Checking - Clerk's Refund	724	570	(325)	969
<b>Wells Fargo Bank Total</b>	<b>10,000,724</b>	<b>570</b>	<b>(325)</b>	<b>10,000,969</b>
<b>Total all banks</b>	<b>\$ 46,028,150</b>	<b>\$ 492,553</b>	<b>\$ (2,609,965)</b>	<b>\$ 43,910,738</b>

**SAN JUAN COUNTY  
SCHEDULE OF PLEDGED COLLATERAL  
June 30, 2013**

	Pledged Collateral		Citizens Bank of Farmington	Bank of America	Wells Fargo Bank	Total
	Safekeeping Location	Type of Security				
Funds on deposit						
Interest bearing deposits			\$ 6,187,243	-	-	6,187,243
Non-interest bearing deposits			1,007,252	13,832,931	724	14,840,907
Certificates of deposit			15,000,000	-	10,000,000	25,000,000
			<u>22,194,495</u>	<u>13,832,931</u>	<u>10,000,724</u>	<u>46,028,150</u>
Less: FDIC insurance			500,000	250,000	250,724	1,000,724
<b>Total uninsured public funds</b>			<u>\$ 21,694,495</u>	<u>13,582,931</u>	<u>9,750,000</u>	<u>45,027,426</u>
Pledged Collateral Required:						
50 percent on deposits			10,847,247	6,791,465	4,875,000	22,513,712
Pledged Collateral Required			<u>10,847,247</u>	<u>6,791,465</u>	<u>4,875,000</u>	<u>22,513,712</u>
Pledged Collateral at June 30, 2013			<u>13,703,089</u>	<u>15,450,332</u>	<u>5,074,565</u>	<u>34,227,986</u>
Excess (deficiency)			<u>\$ 2,855,842</u>	<u>8,658,867</u>	<u>199,565</u>	<u>11,714,274</u>
Pledged collateral	Federal Home Loan Bank, Dallas, Texas	FHLB 8/16/39 CUSIP # 38376JLG7	1,451,888	-	-	1,451,888
		FHLB 3/19/18 CUSIP # 31371NLG8	723,777	-	-	723,777
		FHLB 7/20/40 CUSIP # 38377GS75	3,147,513	-	-	3,147,513
		FHLB 3/8/27 CUSIP # 313381KH7	5,304,239	-	-	5,304,239
		FHLB 10/15/39 CUSIP # 3137A5MJ0	3,075,672	-	-	3,075,672
	Bank of New York, Mellon, New York	GNMA 8/20/39 CUSIP # 36202FAW6	-	2,305,991	-	2,305,991
		GNMA 1/20/40 CUSIP # 36202FDX1	-	5,272,554	-	5,272,554
		GNMA 3/20/40 CUSIP # 36202FE85	-	287,402	-	287,402
		GNMA 1/20/18 CUSIP # 36202KGS8	-	254	-	254
		GNMA 11/15/23 CUSIP # 36203LAX0	-	407,908	-	407,908
		GNMA 7/15/30 CUSIP # 36206NA21	-	1,159,631	-	1,159,631
		GNMA 1/15/29 CUSIP # 36209VNV2	-	361,743	-	361,743
		GNMA 1/15/29 CUSIP#36209VNY6	-	375,338	-	375,338
		GNMA 8/15/40 CUSIP # 3620C4RJ1	-	3,237,053	-	3,237,053
		GNMA 9/15/40 CUSIP # 3620C4T75	-	200,179	-	200,179
		GNMA 5/15/28 CUSIP # 36225A3E8	-	900,316	-	900,316
		GNMA 1/15/25 CUSIP #36225ADJ6	-	468,527	-	468,527
		GNMA 8/15/24 CUSIP # 36225ANY2	-	416,883	-	416,883
		GNMA 2/15/27 CUSIP # 36225ASA9	-	56,553	-	56,553
	Bank of New York, Mellon, New York	FNMA 3/1/41 CUSIP #3138AAYX3	-	-	150,909	150,909
		FNMA 10/1/26 CUSIP #3138ALUX3	-	-	1,253,313	1,253,313
		FNMA 11/1/26 CUSIP #31418ABC1	-	-	3,670,343	3,670,343
<b>Totals</b>			<u>\$ 13,703,089</u>	<u>15,450,332</u>	<u>5,074,565</u>	<u>34,227,986</u>
Reconciliation to Financial Statements:						
Total per banks			\$ 22,194,495	13,832,931	10,000,724	46,028,150
Reconciling items:						
Deposits in transit			694	491,289	570	492,553
Outstanding checks			(1,079,862)	(1,529,778)	(325)	(2,609,965)
Other reconciling items			-	-	-	-
			<u>\$ 21,115,327</u>	<u>12,794,442</u>	<u>10,000,969</u>	<u>43,910,738</u>
Investments						21,152,672
Cash on hand						2,190
Cash and investments per financial statements						<u>65,065,600</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE**  
**Fiscal Year Ended June 30, 2013**

Property taxes receivable, beginning of year	\$ 3,122,809
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	69,728,227
Adjustments	
Net decreases in taxes receivables	<u>500,706</u>
<b>Total receivables prior to collections</b>	<u>73,351,742</u>
Collections for fiscal year ended June 30, 2013	<u>(69,928,535)</u>
Property taxes receivables, end of year	<u><u>\$ 3,423,207</u></u>

Property taxes receivable by years

2003	996
2004	1,591
2005	3,765
2006	5,232
2007	11,466
2008	43,202
2009	124,184
2010	267,324
2011	726,229
2012	<u>2,239,218</u>
<b>Total taxes receivable</b>	3,423,207
Property taxes receivable reported in the general fund	(965,684)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(72,153)</u>
Subtotal	(1,037,837)
<b>Total property taxes receivable - agency funds</b>	<u><u>\$ 2,385,370</u></u>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Aztec Schools Operating</b>											
2012	139,817.77	133,278.81	133,278.81	1,332.79	131,946.02	131,946.02	0.00	0.00	0.00	0.00	6,538.96
2011	134,845.56	2,940.07	132,773.86	1,327.74	2,910.67	131,446.12	0.00	0.00	0.00	0.00	2,071.70
2010	134,379.41	3,230.00	133,686.84	1,336.87	3,197.70	132,349.97	0.00	0.00	0.00	0.00	692.57
2009	128,996.64	305.02	128,688.33	1,286.88	301.97	127,401.45	0.00	0.00	0.00	0.00	308.31
2008	122,963.59	82.34	122,908.09	1,229.08	81.52	121,679.01	0.00	0.00	0.00	0.00	55.50
2007	122,218.07	39.23	122,199.03	1,221.99	38.84	120,977.04	0.00	0.00	0.00	0.00	19.04
2006	114,825.99	21.01	114,815.40	1,148.15	20.80	113,667.25	0.00	0.00	0.00	0.00	10.59
2005	106,337.89	8.96	106,328.24	1,063.28	8.87	105,264.96	0.00	0.00	0.00	0.00	9.65
2004	106,693.98	10.03	106,690.96	1,066.91	9.93	105,624.05	0.00	0.00	0.00	0.00	3.02
2003	105,198.33	0.17	105,198.33	1,051.98	0.17	104,146.35	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Operatio	1,216,277.24	139,915.65	1,206,567.90	12,065.68	138,516.49	1,194,502.22	0.00	0.00	0.00	0.00	9,709.34
<b>Aztec Schools Debt Service</b>											
2012	2,528,943.68	2,407,718.40	2,407,718.40	24,077.18	2,383,641.22	2,383,641.22	0.00	0.00	0.00	0.00	121,225.28
2011	1,706,492.74	40,748.55	1,678,732.51	16,787.33	40,341.06	1,661,945.18	0.00	0.00	0.00	0.00	27,760.23
2010	1,664,576.98	16,074.54	1,654,968.50	16,549.68	15,913.79	1,638,418.81	0.00	0.00	0.00	0.00	9,608.48
2009	1,927,624.78	5,267.03	1,922,793.33	19,227.93	5,214.36	1,903,565.40	0.00	0.00	0.00	0.00	4,831.45
2008	971,270.29	806.77	970,726.24	9,707.26	798.70	961,018.98	0.00	0.00	0.00	0.00	544.05
2007	942,183.69	375.53	942,014.34	9,420.14	371.77	932,594.19	0.00	0.00	0.00	0.00	169.35
2006	689,201.60	173.21	689,122.45	6,891.22	171.48	682,231.23	0.00	0.00	0.00	0.00	79.15
2005	640,485.03	75.81	640,410.43	6,404.10	75.05	634,006.32	0.00	0.00	0.00	0.00	74.60
2004	821,234.46	110.43	821,200.08	8,212.00	109.33	812,988.08	0.00	0.00	0.00	0.00	34.38
2003	1,311,886.61	3.12	1,311,886.61	13,118.87	3.09	1,298,767.75	0.00	0.00	0.00	0.00	0.00
Total Aztec Schools Debt Svc.	13,203,899.85	2,471,353.38	13,039,572.88	130,395.73	2,446,639.85	12,909,177.16	0.00	0.00	0.00	0.00	164,326.97
<b>Aztec Schools Capital Improvements</b>											
2012	750,027.09	714,157.55	714,157.55	7,141.58	707,015.97	707,015.97	0.00	0.00	0.00	0.00	35,869.54
2011	719,039.59	17,017.33	707,408.89	7,074.09	16,847.16	700,334.80	0.00	0.00	0.00	0.00	11,630.70
2010	699,747.44	6,382.30	695,727.59	6,957.28	6,318.48	688,770.32	0.00	0.00	0.00	0.00	4,019.85
2009	676,224.32	1,822.02	674,537.66	6,745.38	1,803.80	667,792.28	0.00	0.00	0.00	0.00	1,686.66
2008	647,512.33	538.37	647,150.87	6,471.51	532.99	640,679.37	0.00	0.00	0.00	0.00	361.46
2007	635,109.88	253.10	634,996.00	6,349.96	250.57	628,646.04	0.00	0.00	0.00	0.00	113.88
2006	579,404.57	146.39	579,337.92	5,793.38	144.93	573,544.54	0.00	0.00	0.00	0.00	66.65
2005	539,356.56	63.84	539,293.72	5,392.94	63.20	533,900.78	0.00	0.00	0.00	0.00	62.84
2004	532,923.81	71.68	532,900.88	5,329.01	70.96	527,571.87	0.00	0.00	0.00	0.00	22.93
2003	525,363.85	1.24	525,363.85	5,253.64	1.23	520,110.21	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch. Cap. Imp.	6,304,709.45	740,453.83	6,250,874.94	62,508.75	733,049.29	6,188,366.19	0.00	0.00	0.00	0.00	53,834.51



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 School District Operating</b>											
2012	645.86	527.00	527.00	5.27	521.73	521.73	0.00	0.00	0.00	0.00	118.86
2011	587.64	17.99	499.68	5.00	17.81	494.68	0.00	0.00	0.00	0.00	87.96
2010	568.61	0.00	480.41	4.80	0.00	475.61	0.00	0.00	0.00	0.00	88.20
2009	549.00	0.00	549.00	5.49	0.00	543.51	0.00	0.00	0.00	0.00	0.00
2008	488.26	0.00	488.26	4.88	0.00	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
Total 61/20 Schools Operatio	4,061.62	544.99	3,766.60	37.67	539.54	3,728.93	0.00	0.00	0.00	0.00	295.02
<b>61/20 Schools Debt Service</b>											
2012	9,235.38	7,597.45	7,597.45	75.97	7,521.48	7,521.48	0.00	0.00	0.00	0.00	1,637.93
2011	5,931.05	164.33	5,100.78	51.01	162.69	5,049.78	0.00	0.00	0.00	0.00	830.27
2010	5,805.83	0.00	4,986.78	49.87	0.00	4,936.91	0.00	0.00	0.00	0.00	819.05
2009	6,405.75	0.00	6,405.75	64.06	0.00	6,341.69	0.00	0.00	0.00	0.00	0.00
2008	3,102.95	0.00	3,102.95	31.03	0.00	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
Total 61/20 SchoolsDebt Svc.	38,567.58	7,761.79	35,280.33	352.80	7,684.17	34,927.52	0.00	0.00	0.00	0.00	3,287.25
<b>61/20 Schools Capital Improvements</b>											
2012	2,804.08	2,304.69	2,304.69	23.05	2,281.64	2,281.64	0.00	0.00	0.00	0.00	499.39
2011	2,563.78	71.97	2,201.80	22.02	71.25	2,179.78	0.00	0.00	0.00	0.00	361.98
2010	2,478.91	0.00	2,126.09	21.26	0.00	2,104.83	0.00	0.00	0.00	0.00	352.82
2009	2,312.36	0.00	2,312.36	23.12	0.00	2,289.24	0.00	0.00	0.00	0.00	0.00
2008	2,070.68	0.00	2,070.68	20.71	0.00	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
Total 61/20 Sch. Cap. Imp.	17,663.80	2,376.66	16,449.61	164.50	2,352.89	16,285.11	0.00	0.00	0.00	0.00	1,214.19

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	3,431,473.86	3,265,583.90	3,265,583.90	32,655.84	3,232,928.06	3,232,928.06	0.00	0.00	0.00	0.00	165,889.96
2011	2,569,460.36	60,960.24	2,526,717.52	25,267.18	60,350.64	2,501,450.35	0.00	0.00	0.00	0.00	42,742.84
2010	2,507,557.18	25,686.84	2,491,976.21	24,919.76	25,429.97	2,467,056.45	0.00	0.00	0.00	0.00	15,580.97
2009	2,742,112.85	7,394.07	2,735,286.43	27,352.86	7,320.13	2,707,933.57	0.00	0.00	0.00	0.00	6,826.42
2008	1,747,408.10	1,427.48	1,746,447.09	17,464.47	1,413.21	1,728,982.62	0.00	0.00	0.00	0.00	961.01
2007	1,704,430.62	667.86	1,704,128.35	17,041.28	661.18	1,687,087.07	0.00	0.00	0.00	0.00	302.27
2006	1,386,540.88	340.62	1,386,384.49	13,863.84	337.21	1,372,520.64	0.00	0.00	0.00	0.00	156.39
2005	1,288,363.71	148.61	1,288,216.62	12,882.17	147.12	1,275,334.45	0.00	0.00	0.00	0.00	147.09
2004	1,463,118.83	192.14	1,463,058.50	14,630.59	190.22	1,448,427.92	0.00	0.00	0.00	0.00	60.33
2003	1,944,713.15	4.54	1,944,713.15	19,447.13	4.49	1,925,266.01	0.00	0.00	0.00	0.00	0.00
Total Aztec & 61/20 Schools	20,785,179.53	3,362,406.29	20,552,512.25	205,525.12	3,328,782.23	20,346,987.13	0.00	0.00	0.00	0.00	232,667.28

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30,2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Bloomfield Schools Operating</b>											
2012	193,063.06	188,604.27	188,604.27	1,886.04	186,718.23	186,718.23	0.00	0.00	0.00	0.00	4,458.79
2011	187,676.63	4,042.05	186,343.07	1,863.43	4,001.63	184,479.64	0.00	0.00	0.00	0.00	1,333.56
2010	186,243.92	803.65	185,718.53	1,857.19	795.61	183,861.34	0.00	0.00	0.00	0.00	525.39
2009	189,599.24	283.56	189,295.35	1,892.95	280.72	187,402.39	0.00	0.00	0.00	0.00	303.89
2008	195,469.39	92.64	195,345.02	1,953.45	91.71	193,391.57	0.00	0.00	0.00	0.00	124.37
2007	168,897.32	42.32	168,857.46	1,688.57	41.90	167,168.89	0.00	0.00	0.00	0.00	39.86
2006	157,659.75	18.95	157,648.52	1,576.49	18.76	156,072.03	0.00	0.00	0.00	0.00	11.23
2005	147,925.05	13.94	147,922.04	1,479.22	13.80	146,442.82	0.00	0.00	0.00	0.00	3.01
2004	140,834.95	14.40	140,832.74	1,408.33	14.26	139,424.42	0.00	0.00	0.00	0.00	2.21
2003	111,103.31	11.04	111,103.07	1,111.03	10.93	109,992.04	0.00	0.00	0.00	0.00	0.24
<b>Total Bloomfield Sch. Oper.</b>	<b>1,678,472.62</b>	<b>193,926.82</b>	<b>1,671,670.07</b>	<b>16,716.70</b>	<b>191,987.55</b>	<b>1,654,953.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,802.55</b>
<b>Bloomfield Schools Debt Service</b>											
2012	3,013,459.11	2,925,900.34	2,925,900.34	29,259.00	2,896,641.34	2,896,641.34	0.00	0.00	0.00	0.00	87,558.77
2011	2,708,098.05	64,113.31	2,683,493.47	26,834.93	63,472.18	2,656,658.54	0.00	0.00	0.00	0.00	24,604.58
2010	2,287,796.88	12,544.77	2,279,537.43	22,795.37	12,419.32	2,256,742.05	0.00	0.00	0.00	0.00	8,259.45
2009	2,497,145.26	4,322.60	2,491,888.22	24,918.88	4,279.37	2,466,969.33	0.00	0.00	0.00	0.00	5,257.04
2008	2,227,725.86	1,429.86	2,225,892.36	22,258.92	1,415.56	2,203,633.44	0.00	0.00	0.00	0.00	1,833.50
2007	2,011,269.96	688.38	2,010,644.18	20,106.44	681.50	1,990,537.74	0.00	0.00	0.00	0.00	625.78
2006	1,519,294.91	233.34	1,519,178.54	15,191.79	231.01	1,503,986.76	0.00	0.00	0.00	0.00	116.37
2005	1,428,932.04	169.53	1,428,892.96	14,288.93	167.83	1,414,604.03	0.00	0.00	0.00	0.00	39.08
2004	1,361,677.83	177.79	1,361,649.16	13,616.49	176.01	1,348,032.67	0.00	0.00	0.00	0.00	28.67
2003	1,667,772.70	202.06	1,667,766.79	16,677.67	200.04	1,651,089.12	0.00	0.00	0.00	0.00	5.91
<b>Total Bloomfield Sch Debt</b>	<b>20,723,172.60</b>	<b>3,009,781.98</b>	<b>20,594,843.45</b>	<b>205,948.43</b>	<b>2,979,684.16</b>	<b>20,388,895.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,329.15</b>
<b>Bloomfield Schools Capital Improvements</b>											
2012	871,021.38	846,529.33	846,529.33	8,465.29	838,064.04	838,064.04	0.00	0.00	0.00	0.00	24,492.05
2011	844,171.59	19,668.95	836,796.45	8,367.96	19,472.26	828,428.49	0.00	0.00	0.00	0.00	7,375.14
2010	834,603.78	4,452.03	831,662.43	8,316.62	4,407.51	823,345.81	0.00	0.00	0.00	0.00	2,941.35
2009	842,876.71	1,438.05	841,173.10	8,411.73	1,423.67	832,761.37	0.00	0.00	0.00	0.00	1,703.61
2008	831,682.87	533.83	830,994.96	8,309.95	528.49	822,685.01	0.00	0.00	0.00	0.00	687.91
2007	757,540.25	259.29	757,306.38	7,573.06	256.70	749,733.32	0.00	0.00	0.00	0.00	233.87
2006	697,724.76	107.15	697,671.65	6,976.72	106.08	690,694.94	0.00	0.00	0.00	0.00	53.11
2005	657,138.43	77.95	657,120.39	6,571.20	77.17	650,549.19	0.00	0.00	0.00	0.00	18.04
2004	626,057.33	81.74	626,044.11	6,260.44	80.92	619,783.67	0.00	0.00	0.00	0.00	13.22
2003	507,152.70	61.44	507,150.86	5,071.51	60.83	502,079.36	0.00	0.00	0.00	0.00	1.84
<b>Total Bloomfield Sch Cap</b>	<b>7,469,969.81</b>	<b>873,209.77</b>	<b>7,432,449.67</b>	<b>74,324.50</b>	<b>864,477.67</b>	<b>7,358,125.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,520.14</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30,2013

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											
2012	4,077,543.56	3,961,033.95	3,961,033.95	39,610.34	3,921,423.61	3,921,423.61	0.00	0.00	0.00	0.00	116,509.61
2011	3,739,946.27	87,824.31	3,706,632.99	37,066.33	86,946.07	3,669,566.66	0.00	0.00	0.00	0.00	33,313.28
2010	3,308,644.57	17,800.44	3,296,918.38	32,969.18	17,622.44	3,263,949.20	0.00	0.00	0.00	0.00	11,726.19
2009	3,529,621.20	6,044.20	3,522,356.66	35,223.57	5,983.76	3,487,133.10	0.00	0.00	0.00	0.00	7,264.54
2008	3,254,878.11	2,056.32	3,252,232.33	32,522.32	2,035.76	3,219,710.01	0.00	0.00	0.00	0.00	2,645.78
2007	2,937,707.54	990.00	2,936,808.03	29,368.08	980.10	2,907,439.95	0.00	0.00	0.00	0.00	899.51
2006	2,374,679.42	359.44	2,374,498.71	23,744.99	355.85	2,350,753.73	0.00	0.00	0.00	0.00	180.71
2005	2,233,995.51	261.41	2,233,935.38	22,339.35	258.80	2,211,596.03	0.00	0.00	0.00	0.00	60.13
2004	2,128,570.11	273.93	2,128,526.01	21,285.26	271.19	2,107,240.75	0.00	0.00	0.00	0.00	44.10
2003	2,286,028.72	274.55	2,286,020.73	22,860.21	271.80	2,263,160.52	0.00	0.00	0.00	0.00	7.99
Grand Total Bloomfield									0.00		
Schools and 61/20	29,871,615.03	4,076,918.57	29,698,963.19	296,989.63	4,036,149.38	29,401,973.55	0.00	0.00	0.00	0.00	172,651.84

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Central Consolidated Schools Operational</b>											
2012	385,845.86	381,920.52	381,920.52	3,819.21	378,101.31	378,101.31	0.00	0.00	0.00	0.00	3,925.34
2011	391,616.58	2,347.37	390,058.65	3,900.59	2,323.90	386,158.07	0.00	0.00	0.00	0.00	1,557.93
2010	382,967.00	1,997.43	382,374.13	3,823.74	1,977.46	378,550.39	0.00	0.00	0.00	0.00	592.87
2009	343,954.96	212.41	343,713.80	3,437.14	210.29	340,276.67	0.00	0.00	0.00	0.00	241.16
2008	321,076.02	71.27	320,950.44	3,209.50	70.56	317,740.94	0.00	0.00	0.00	0.00	125.58
2007	314,499.88	26.27	314,423.86	3,144.24	26.01	311,279.62	0.00	0.00	0.00	0.00	76.02
2006	310,592.72	29.25	310,561.89	3,105.62	28.96	307,456.27	0.00	0.00	0.00	0.00	30.83
2005	307,325.16	28.78	307,297.44	3,072.97	28.49	304,224.46	0.00	0.00	0.00	0.00	27.72
2004	306,200.67	35.70	306,180.87	3,061.81	35.34	303,119.06	0.00	0.00	0.00	0.00	19.80
2003	303,956.50	27.65	303,946.18	3,039.46	27.37	300,906.71	0.00	0.00	0.00	0.00	10.32
<b>Total Central Con Sch Oper</b>	<b>3,368,035.36</b>	<b>386,696.66</b>	<b>3,361,427.79</b>	<b>33,614.28</b>	<b>382,829.69</b>	<b>3,327,813.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,607.57</b>
<b>Central Consolidated Schools Debt Service</b>											
2012	5,444,253.75	5,375,130.51	5,375,130.51	53,751.31	5,321,379.20	5,321,379.20	0.00	0.00	0.00	0.00	69,123.24
2011	5,523,697.43	39,956.42	5,496,505.73	54,965.06	39,556.86	5,441,540.68	0.00	0.00	0.00	0.00	27,191.70
2010	5,369,721.11	10,328.81	5,359,406.15	53,594.06	10,225.52	5,305,812.09	0.00	0.00	0.00	0.00	10,314.96
2009	4,809,282.01	3,825.15	4,805,297.43	48,052.97	3,786.90	4,757,244.46	0.00	0.00	0.00	0.00	3,984.58
2008	4,519,477.95	1,208.86	4,517,322.33	45,173.22	1,196.77	4,472,149.11	0.00	0.00	0.00	0.00	2,155.62
2007	4,430,362.48	533.14	4,429,026.04	44,290.26	527.81	4,384,735.78	0.00	0.00	0.00	0.00	1,336.44
2006	4,185,487.28	555.06	4,184,926.66	41,849.27	549.51	4,143,077.39	0.00	0.00	0.00	0.00	560.62
2005	4,254,281.36	574.61	4,253,773.57	42,537.74	568.86	4,211,235.83	0.00	0.00	0.00	0.00	507.79
2004	4,221,332.96	714.71	4,220,966.64	42,209.67	707.56	4,178,756.97	0.00	0.00	0.00	0.00	366.32
2003	4,757,368.19	642.04	4,757,103.35	47,571.03	635.62	4,709,532.32	0.00	0.00	0.00	0.00	264.84
<b>Total Central Con Sch Debt</b>	<b>47,515,264.51</b>	<b>5,433,469.30</b>	<b>47,399,458.40</b>	<b>473,994.58</b>	<b>5,379,134.61</b>	<b>46,925,463.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>115,806.11</b>
<b>Central Consolidated Schools Capital Improvements</b>											
2012	1,588,928.64	1,569,188.97	1,569,188.97	15,691.89	1,553,497.08	1,553,497.08	0.00	0.00	0.00	0.00	19,739.67
2011	1,609,545.07	11,395.86	1,601,811.80	16,018.12	11,281.90	1,585,793.68	0.00	0.00	0.00	0.00	7,733.27
2010	1,567,662.98	3,015.46	1,564,681.41	15,646.81	2,985.31	1,549,034.60	0.00	0.00	0.00	0.00	2,981.57
2009	1,414,433.54	1,093.52	1,413,283.98	14,132.84	1,082.58	1,399,151.14	0.00	0.00	0.00	0.00	1,149.56
2008	1,322,110.19	385.34	1,321,466.77	13,214.67	381.49	1,308,252.11	0.00	0.00	0.00	0.00	643.42
2007	1,295,797.28	155.93	1,295,416.39	12,954.16	154.37	1,282,462.23	0.00	0.00	0.00	0.00	380.89
2006	1,273,925.44	168.57	1,273,758.62	12,737.59	166.88	1,261,021.03	0.00	0.00	0.00	0.00	166.82
2005	1,260,943.72	170.30	1,260,792.68	12,607.93	168.60	1,248,184.76	0.00	0.00	0.00	0.00	151.04
2004	1,286,654.99	212.41	1,286,546.08	12,865.46	210.29	1,273,680.62	0.00	0.00	0.00	0.00	108.91
2003	1,255,628.82	168.13	1,255,560.03	12,555.60	166.45	1,243,004.43	0.00	0.00	0.00	0.00	68.79
<b>Total Central Con Sch Cap</b>	<b>13,875,630.67</b>	<b>1,585,954.49</b>	<b>13,842,506.73</b>	<b>138,425.07</b>	<b>1,570,094.95</b>	<b>13,704,081.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,123.94</b>

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	7,419,028.24	7,326,239.99	7,326,239.99	73,262.40	7,252,977.59	7,252,977.59	0.00	0.00	0.00	0.00	92,788.25
2011	7,524,859.09	53,699.66	7,488,376.19	74,883.76	53,162.66	7,413,492.42	0.00	0.00	0.00	0.00	36,482.90
2010	7,320,351.10	15,341.71	7,306,461.70	73,064.62	15,188.29	7,233,397.08	0.00	0.00	0.00	0.00	13,889.40
2009	6,567,670.51	5,131.08	6,562,295.21	65,622.95	5,079.77	6,496,672.26	0.00	0.00	0.00	0.00	5,375.30
2008	6,162,664.16	1,665.47	6,159,739.54	61,597.40	1,648.82	6,098,142.15	0.00	0.00	0.00	0.00	2,924.62
2007	6,040,659.64	715.34	6,038,866.29	60,388.66	708.19	5,978,477.63	0.00	0.00	0.00	0.00	1,793.35
2006	5,770,005.44	752.88	5,769,247.17	57,692.47	745.35	5,711,554.70	0.00	0.00	0.00	0.00	758.27
2005	5,822,550.24	773.69	5,821,863.69	58,218.64	765.95	5,763,645.05	0.00	0.00	0.00	0.00	686.55
2004	5,814,188.62	962.82	5,813,693.59	58,136.94	953.19	5,755,556.65	0.00	0.00	0.00	0.00	495.03
2003	6,316,953.51	837.82	6,316,609.56	63,166.10	829.44	6,253,443.46	0.00	0.00	0.00	0.00	343.95
Grand Total Central Sch.	64,758,930.54	7,406,120.45	64,603,392.92	646,033.93	7,332,059.25	63,957,359.00	0.00	0.00	0.00	0.00	155,537.62

STATE OF NEW MEXICO  
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PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Farmington Schools Operating</b>											
2012	512,703.45	491,667.02	491,667.02	4,916.67	486,750.35	486,750.35	0.00	0.00	0.00	0.00	21,036.43
2011	495,033.88	11,682.09	488,117.95	4,881.18	11,565.27	483,236.77	0.00	0.00	0.00	0.00	6,915.93
2010	493,056.81	3,776.74	490,532.38	4,905.32	3,738.97	485,627.05	0.00	0.00	0.00	0.00	2,524.43
2009	478,799.40	1,053.23	477,608.59	4,776.09	1,042.70	472,832.51	0.00	0.00	0.00	0.00	1,190.81
2008	440,599.06	290.51	440,166.95	4,401.67	287.60	435,765.28	0.00	0.00	0.00	0.00	432.11
2007	400,705.47	131.78	400,652.19	4,006.52	130.46	396,645.67	0.00	0.00	0.00	0.00	53.28
2006	367,281.44	124.40	367,237.57	3,672.38	123.16	363,565.20	0.00	0.00	0.00	0.00	43.87
2005	339,070.19	54.60	339,040.77	3,390.41	54.05	335,650.36	0.00	0.00	0.00	0.00	29.42
2004	314,484.22	30.99	314,481.31	3,144.81	30.68	311,336.50	0.00	0.00	0.00	0.00	2.91
2003	298,795.42	16.56	298,793.07	2,987.93	16.39	295,805.13	0.00	0.00	0.00	0.00	2.35
<b>Total Farmington Sch Oper</b>	<b>4,140,529.33</b>	<b>508,827.91</b>	<b>4,108,297.79</b>	<b>41,082.98</b>	<b>503,739.63</b>	<b>4,067,214.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,231.54</b>
<b>Farmington Schools Debt Service</b>											
2012	6,766,049.79	6,494,822.26	6,494,822.26	64,948.22	6,429,874.04	6,429,874.04	0.00	0.00	0.00	0.00	271,227.53
2011	6,261,179.62	146,599.20	6,178,603.96	61,786.04	145,133.21	6,116,817.92	0.00	0.00	0.00	0.00	82,575.66
2010	6,206,741.57	47,840.55	6,176,914.99	61,769.15	47,362.14	6,115,145.84	0.00	0.00	0.00	0.00	29,826.58
2009	5,950,800.81	13,233.56	5,936,912.68	59,369.13	13,101.22	5,877,543.55	0.00	0.00	0.00	0.00	13,888.13
2008	6,352,143.73	4,577.77	6,346,192.00	63,461.92	4,531.99	6,282,730.08	0.00	0.00	0.00	0.00	5,951.73
2007	7,700,748.93	2,742.39	7,699,605.92	76,996.06	2,714.97	7,622,609.86	0.00	0.00	0.00	0.00	1,143.01
2006	5,878,838.26	2,151.68	5,878,217.88	58,782.18	2,130.16	5,819,435.70	0.00	0.00	0.00	0.00	620.38
2005	5,485,606.35	1,037.38	5,485,218.33	54,852.18	1,027.01	5,430,366.15	0.00	0.00	0.00	0.00	388.02
2004	5,897,254.95	674.46	5,897,211.32	58,972.11	667.72	5,838,239.21	0.00	0.00	0.00	0.00	43.63
2003	5,696,521.42	365.15	5,696,485.73	56,964.86	361.50	5,639,520.87	0.00	0.00	0.00	0.00	35.69
<b>Total Farmington Sch Debt</b>	<b>62,195,885.43</b>	<b>6,714,044.40</b>	<b>61,790,185.07</b>	<b>617,901.85</b>	<b>6,646,903.96</b>	<b>61,172,283.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>405,700.36</b>
<b>Farmington Schools Capital Improvements</b>											
2012	2,602,785.09	2,498,488.79	2,498,488.79	24,984.89	2,473,503.90	2,473,503.90	0.00	0.00	0.00	0.00	104,296.30
2011	2,419,394.49	56,722.73	2,387,198.70	23,871.99	56,155.50	2,363,326.71	0.00	0.00	0.00	0.00	32,195.79
2010	2,393,860.21	18,440.16	2,382,281.38	23,822.81	18,255.76	2,358,458.57	0.00	0.00	0.00	0.00	11,578.83
2009	2,336,454.66	5,188.56	2,330,954.31	23,309.54	5,136.67	2,307,644.76	0.00	0.00	0.00	0.00	5,500.35
2008	2,181,302.91	1,547.68	2,179,276.30	21,792.76	1,532.20	2,157,483.53	0.00	0.00	0.00	0.00	2,026.61
2007	1,990,688.02	706.67	1,990,385.17	19,903.85	699.60	1,970,481.32	0.00	0.00	0.00	0.00	302.85
2006	1,822,609.24	667.10	1,822,419.46	18,224.19	660.43	1,804,195.27	0.00	0.00	0.00	0.00	189.78
2005	1,654,352.00	307.37	1,654,232.74	16,542.33	304.30	1,637,690.42	0.00	0.00	0.00	0.00	119.26
2004	1,533,918.12	174.49	1,533,906.49	15,339.06	172.75	1,518,567.43	0.00	0.00	0.00	0.00	11.63
2003	1,458,464.56	93.26	1,458,455.64	14,584.56	92.33	1,443,871.09	0.00	0.00	0.00	0.00	8.92
<b>Total Farmington Sch Cap</b>	<b>20,393,829.30</b>	<b>2,582,336.81</b>	<b>20,237,598.98</b>	<b>202,375.99</b>	<b>2,556,513.44</b>	<b>20,035,222.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,230.32</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	2,895,647.46	2,779,571.45	2,779,571.45	27,795.71	2,751,775.74	2,751,775.74	0.00	0.00	0.00	0.00	116,076.01
2011	3,076,121.66	72,091.74	3,035,518.14	30,355.18	71,370.82	3,005,162.96	0.00	0.00	0.00	0.00	40,603.52
2010	2,887,088.52	22,253.13	2,873,212.16	28,732.12	22,030.60	2,844,480.04	0.00	0.00	0.00	0.00	13,876.36
2009	2,995,366.71	6,662.37	2,988,374.64	29,883.75	6,595.75	2,958,490.90	0.00	0.00	0.00	0.00	6,992.07
2008	1,856,015.22	1,339.33	1,854,292.60	18,542.93	1,325.94	1,835,749.68	0.00	0.00	0.00	0.00	1,722.62
2007	26,967.98	9.61	26,952.84	269.53	9.51	26,683.31	0.00	0.00	0.00	0.00	15.14
2006	914,950.14	334.86	914,855.25	9,148.55	331.51	905,706.70	0.00	0.00	0.00	0.00	94.89
2005	854,529.85	161.70	854,470.22	8,544.70	160.08	845,925.51	0.00	0.00	0.00	0.00	59.63
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
Total Farmington Sch ET Debt	15,506,687.54	2,882,424.19	15,327,247.30	153,272.47	2,853,599.95	15,173,974.83	0.00	0.00	0.00	0.00	179,440.24

Total Farmington Schools By Year

2012	12,777,185.80	12,264,549.53	12,264,549.53	122,645.50	12,141,904.03	12,141,904.03	0.00	0.00	0.00	0.00	512,636.27
2011	12,251,729.65	287,095.76	12,089,438.75	120,894.39	284,224.80	11,968,544.36	0.00	0.00	0.00	0.00	162,290.90
2010	11,980,747.11	92,310.58	11,922,940.91	119,229.41	91,387.47	11,803,711.50	0.00	0.00	0.00	0.00	57,806.20
2009	11,761,421.58	26,137.72	11,733,850.22	117,338.50	25,876.34	11,616,511.72	0.00	0.00	0.00	0.00	27,571.36
2008	10,830,060.91	7,755.28	10,819,927.84	108,199.28	7,677.73	10,711,728.56	0.00	0.00	0.00	0.00	10,133.07
2007	10,119,110.39	3,590.44	10,117,596.11	101,175.96	3,554.54	10,016,420.15	0.00	0.00	0.00	0.00	1,514.28
2006	8,983,679.08	3,278.04	8,982,730.16	89,827.30	3,245.26	8,892,902.86	0.00	0.00	0.00	0.00	948.92
2005	8,333,558.39	1,561.05	8,332,962.06	83,329.62	1,545.44	8,249,632.44	0.00	0.00	0.00	0.00	596.33
2004	7,745,657.30	879.95	7,745,599.13	77,455.99	871.15	7,668,143.14	0.00	0.00	0.00	0.00	58.17
2003	7,453,781.40	474.97	7,453,734.44	74,537.34	470.22	7,379,197.10	0.00	0.00	0.00	0.00	46.96
Grand Total Farmington Sch.	102,236,931.60	12,687,633.31	101,463,329.14	1,014,633.29	12,560,756.98	100,448,695.85	0.00	0.00	0.00	0.00	773,602.46



STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	11,528,103.48	11,181,981.87	11,181,981.87	111,819.82	11,070,162.05	11,070,162.05	0.00	0.00	0.00	0.00	346,121.61
2011	11,301,911.06	201,044.75	11,187,503.37	111,875.03	199,034.30	11,075,628.33	0.00	0.00	0.00	0.00	114,407.69
2010	11,142,342.41	63,138.14	11,100,015.87	111,000.16	62,506.76	10,989,015.71	0.00	0.00	0.00	0.00	42,326.54
2009	10,693,425.90	17,991.87	10,673,694.93	106,736.95	17,811.95	10,566,957.98	0.00	0.00	0.00	0.00	19,730.97
2008	10,068,709.10	5,333.34	10,061,904.68	100,619.05	5,280.01	9,961,285.64	0.00	0.00	0.00	0.00	6,804.42
2007	9,539,799.07	2,403.10	9,537,900.47	95,379.00	2,379.07	9,442,521.47	0.00	0.00	0.00	0.00	1,898.60
2006	8,941,516.59	1,924.65	8,940,609.18	89,406.09	1,905.40	8,851,203.08	0.00	0.00	0.00	0.00	907.41
2005	8,460,761.87	1,058.71	8,460,103.58	84,601.04	1,048.12	8,375,502.54	0.00	0.00	0.00	0.00	658.29
2004	8,171,439.77	921.73	8,171,170.66	81,711.71	912.51	8,089,458.95	0.00	0.00	0.00	0.00	269.11
2003	7,741,833.40	549.22	7,741,695.25	77,416.95	543.73	7,664,278.30	0.00	0.00	0.00	0.00	138.15
Total San Juan Comm. College	97,589,842.64	11,476,347.37	97,056,579.85	970,565.80	11,361,583.90	96,086,014.06	0.00	0.00	0.00	0.00	533,262.79
Comm. College Building Levy											
2012	1,232,518.97	1,192,976.97	1,192,976.97	11,929.77	1,181,047.20	1,181,047.20	0.00	0.00	0.00	0.00	39,542.00
2011	1,724,683.53	32,716.95	1,706,225.30	17,062.25	32,389.78	1,689,163.05	0.00	0.00	0.00	0.00	18,458.23
2010	1,677,379.35	10,293.35	1,670,672.77	16,706.73	10,190.42	1,653,966.05	0.00	0.00	0.00	0.00	6,706.58
2009	1,618,808.69	2,973.75	1,615,644.08	16,156.44	2,944.01	1,599,487.64	0.00	0.00	0.00	0.00	3,164.61
2008	1,504,166.96	913.89	1,503,058.79	15,030.59	904.75	1,488,028.20	0.00	0.00	0.00	0.00	1,108.17
2007	1,429,203.87	422.12	1,428,883.10	14,288.83	417.90	1,414,594.27	0.00	0.00	0.00	0.00	320.77
2006	1,313,433.71	326.92	1,313,288.78	13,132.89	323.65	1,300,155.89	0.00	0.00	0.00	0.00	144.93
2005	1,245,926.18	189.68	1,245,821.32	12,458.21	187.78	1,233,363.10	0.00	0.00	0.00	0.00	104.86
2004	1,195,682.86	163.67	1,195,636.42	11,956.36	162.03	1,183,680.05	0.00	0.00	0.00	0.00	46.44
2003	1,139,343.10	98.46	1,139,319.57	11,393.20	97.48	1,127,926.38	0.00	0.00	0.00	0.00	23.53
Total Bldng. Levy	14,081,147.22	1,241,075.76	14,011,527.10	140,115.27	1,228,665.00	13,871,411.83	0.00	0.00	0.00	0.00	69,620.12
Total San Juan Comm. College By Year											
2012	12,760,622.45	12,374,958.84	12,374,958.84	123,749.59	12,251,209.25	12,251,209.25	0.00	0.00	0.00	0.00	385,663.61
2011	13,026,594.59	233,761.70	12,893,728.67	128,937.29	231,424.08	12,764,791.38	0.00	0.00	0.00	0.00	132,865.92
2010	12,819,721.76	73,431.49	12,770,688.64	127,706.89	72,697.18	12,642,981.76	0.00	0.00	0.00	0.00	49,033.12
2009	12,312,234.59	20,965.62	12,289,339.01	122,893.39	20,755.96	12,166,445.62	0.00	0.00	0.00	0.00	22,895.58
2008	11,572,876.06	6,247.23	11,564,963.47	115,649.63	6,184.76	11,449,313.84	0.00	0.00	0.00	0.00	7,912.59
2007	10,969,002.94	2,825.22	10,966,783.57	109,667.84	2,796.97	10,857,115.74	0.00	0.00	0.00	0.00	2,219.37
2006	10,254,950.30	2,251.57	10,253,897.96	102,538.98	2,229.05	10,151,358.98	0.00	0.00	0.00	0.00	1,052.34
2005	9,706,688.04	1,248.38	9,705,924.89	97,059.25	1,235.90	9,608,865.64	0.00	0.00	0.00	0.00	763.15
2004	9,367,122.62	1,085.39	9,366,807.07	93,668.07	1,074.54	9,273,139.00	0.00	0.00	0.00	0.00	315.55
2003	8,881,176.51	647.69	8,881,014.83	88,810.15	641.21	8,792,204.68	0.00	0.00	0.00	0.00	161.68
Grand Total SJ College	111,670,989.86	12,717,423.13	111,068,106.95	1,110,681.07	12,590,248.90	109,957,425.88	0.00	0.00	0.00	0.00	602,882.91

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	573,532.97	552,314.71	552,314.71	5,523.15	546,791.56	546,791.56	0.00	0.00	0.00	0.00	21,218.26
2011	544,081.25	10,863.21	536,702.82	5,367.03	10,754.58	531,335.79	0.00	0.00	0.00	0.00	7,378.43
2010	516,398.26	3,752.47	514,386.29	5,143.86	3,714.95	509,242.43	0.00	0.00	0.00	0.00	2,011.97
2009	493,638.15	1,539.38	492,807.00	4,928.07	1,523.99	487,878.93	0.00	0.00	0.00	0.00	831.15
2008	442,127.49	351.04	442,002.94	4,420.03	347.53	437,582.91	0.00	0.00	0.00	0.00	124.55
2007	403,557.53	79.05	403,557.53	4,035.58	78.26	399,521.96	0.00	0.00	0.00	0.00	0.00
2006	358,842.25	73.67	358,842.25	3,588.42	72.93	355,253.82	0.00	0.00	0.00	0.00	0.00
2005	334,077.46	0.00	334,077.46	3,340.77	0.00	330,736.69	0.00	0.00	0.00	0.00	0.00
2004	312,309.07	0.00	312,309.07	3,123.09	0.00	309,185.98	0.00	0.00	0.00	0.00	0.00
2003	296,757.21	0.00	296,757.21	2,967.57	0.00	293,789.64	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	4,275,321.65	568,973.54	4,243,757.29	42,437.57	563,283.80	4,201,319.71	0.00	0.00	0.00	0.00	31,564.36
Aztec Debt Service											
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2011	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	
2009	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	
2007	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	
2005	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	
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Aztec Debt Svd.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City of Aztec - Water											
2012	13,109.28	12,599.27	12,599.27	0.00	12,599.27	12,599.27	0.00	0.00	0.00	0.00	510.01
2011	13,132.35	236.58	12,945.08	0.00	236.58	12,945.08	0.00	0.00	0.00	0.00	187.27
2010	13,119.63	58.09	13,087.85	0.00	58.09	13,087.85	0.00	0.00	0.00	0.00	31.78
2009	13,106.69	15.89	13,106.69	0.00	15.89	13,106.69	0.00	0.00	0.00	0.00	0.00
2008	13,193.52	7.94	13,193.52	0.00	7.94	13,193.52	0.00	0.00	0.00	0.00	0.00
2007	13,192.46	0.00	13,192.46	0.00	0.00	13,192.46	0.00	0.00	0.00	0.00	0.00
2006	13,169.51	0.00	13,169.51	0.00	0.00	13,169.51	0.00	0.00	0.00	0.00	0.00
2005	13,171.36	0.00	13,171.36	0.00	0.00	13,171.36	0.00	0.00	0.00	0.00	0.00
2004	13,169.74	0.00	13,169.74	0.00	0.00	13,169.74	0.00	0.00	0.00	0.00	0.00
2003	13,281.42	0.00	13,281.42	0.00	0.00	13,281.42	0.00	0.00	0.00	0.00	0.00
Total City of Aztec Water	131,645.96	12,917.77	130,916.90	0.00	12,917.77	130,916.90	0.00	0.00	0.00	0.00	729.06

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	586,642.25	564,913.98	564,913.98	5,523.15	559,390.83	559,390.83	0.00	0.00	0.00	0.00	21,728.27
2011	557,213.60	11,099.79	549,647.90	5,367.03	10,991.16	544,280.87	0.00	0.00	0.00	0.00	7,565.70
2010	529,517.89	3,810.56	527,474.14	5,143.86	3,773.04	522,330.28	0.00	0.00	0.00	0.00	2,043.75
2009	506,744.84	1,555.27	505,913.69	4,928.07	1,539.88	500,985.62	0.00	0.00	0.00	0.00	831.15
2008	455,321.01	358.98	455,196.46	4,420.03	355.47	450,776.43	0.00	0.00	0.00	0.00	124.55
2007	416,749.99	79.05	416,749.99	4,035.58	78.26	412,714.42	0.00	0.00	0.00	0.00	0.00
2006	372,011.76	73.67	372,011.76	3,588.42	72.93	368,423.33	0.00	0.00	0.00	0.00	0.00
2005	347,248.82	0.00	347,248.82	3,340.77	0.00	343,908.05	0.00	0.00	0.00	0.00	0.00
2004	325,478.81	0.00	325,478.81	3,123.09	0.00	322,355.72	0.00	0.00	0.00	0.00	0.00
2003	310,038.63	0.00	310,038.63	2,967.57	0.00	307,071.06	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	4,406,967.61	581,891.31	4,374,674.19	42,437.57	576,201.57	4,332,236.61	0.00	0.00	0.00	0.00	32,293.42

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>City of Bloomfield Operating</b>											
2012	597,778.53	567,415.66	567,415.66	5,674.16	561,741.50	561,741.50	0.00	0.00	0.00	0.00	30,362.87
2011	559,669.97	24,949.60	551,588.96	5,515.89	24,700.10	546,073.07	0.00	0.00	0.00	0.00	8,081.01
2010	535,190.21	4,658.31	531,492.44	5,314.92	4,611.73	526,177.52	0.00	0.00	0.00	0.00	3,697.77
2009	469,431.02	1,417.15	467,251.91	4,672.52	1,402.98	462,579.39	0.00	0.00	0.00	0.00	2,179.11
2008	430,388.89	541.75	429,553.81	4,295.54	536.33	425,258.27	0.00	0.00	0.00	0.00	835.08
2007	389,741.85	273.00	389,560.45	3,895.60	270.27	385,664.85	0.00	0.00	0.00	0.00	181.40
2006	334,330.78	66.33	334,330.78	3,343.31	65.67	330,987.48	0.00	0.00	0.00	0.00	0.00
2005	323,915.95	68.06	323,915.95	3,239.16	67.38	320,676.79	0.00	0.00	0.00	0.00	0.00
2004	301,771.67	70.46	301,771.67	3,017.72	69.76	298,753.96	0.00	0.00	0.00	0.00	0.00
2003	311,362.48	68.54	311,362.48	3,113.62	67.85	308,248.85	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Oper.</b>	<b>4,253,581.35</b>	<b>599,528.86</b>	<b>4,208,244.11</b>	<b>42,082.44</b>	<b>593,533.57</b>	<b>4,166,161.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,337.24</b>
<b>61/20 Operating</b>											
2012	9,211.08	7,541.12	7,541.12	75.41	7,465.71	7,465.71	0.00	0.00	0.00	0.00	1,669.96
2011	8,051.20	234.86	6,885.24	68.85	232.51	6,816.39	0.00	0.00	0.00	0.00	1,165.96
2010	7,263.29	0.00	6,204.85	62.05	0.00	6,142.80	0.00	0.00	0.00	0.00	1,058.44
2009	6,839.28	785.54	6,465.71	64.66	777.68	6,401.05	0.00	0.00	0.00	0.00	373.57
2008	5,036.58	0.00	5,036.58	50.37	0.00	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
<b>Total 61/20 Oper.</b>	<b>49,599.83</b>	<b>8,561.52</b>	<b>45,331.90</b>	<b>453.32</b>	<b>8,475.90</b>	<b>44,878.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,267.93</b>
<b>Bloomfield Debt Service</b>											
2011	222,566.22	210,691.26	210,691.26	2,106.91	208,584.35	208,584.35	0.00	0.00	0.00	0.00	11,874.96
2011	228,800.73	9,765.28	225,239.68	2,252.40	9,667.63	222,987.29	0.00	0.00	0.00	0.00	3,561.05
2010	215,660.00	1,930.23	214,102.26	2,141.02	1,910.93	211,961.24	0.00	0.00	0.00	0.00	1,557.74
2009	191,742.61	582.75	190,815.18	1,908.15	576.92	188,907.03	0.00	0.00	0.00	0.00	927.43
2008	203,026.95	222.71	202,687.81	2,026.88	220.48	200,660.93	0.00	0.00	0.00	0.00	339.14
2007	130,093.48	134.76	130,004.54	1,300.05	133.41	128,704.49	0.00	0.00	0.00	0.00	88.94
2006	60,104.60	24.28	60,104.60	601.05	24.04	59,503.56	0.00	0.00	0.00	0.00	0.00
2005	89,986.66	12.76	89,986.66	899.87	12.63	89,086.79	0.00	0.00	0.00	0.00	0.00
2004	54,746.40	21.99	54,746.40	547.46	21.77	54,198.94	0.00	0.00	0.00	0.00	0.00
2003	54,963.02	14.01	54,963.02	549.63	13.87	54,413.39	0.00	0.00	0.00	0.00	0.00
<b>Total Bloomfield Debt Svc.</b>	<b>1,451,690.67</b>	<b>223,400.03</b>	<b>1,433,341.41</b>	<b>14,333.41</b>	<b>221,166.03</b>	<b>1,419,008.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,349.26</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>61/20 Debt Service</b>											
2012	2,974.36	2,446.98	2,446.98	24.47	2,422.51	2,422.51	0.00	0.00	0.00	0.00	527.38
2011	2,927.25	81.11	2,517.45	25.17	80.30	2,492.28	0.00	0.00	0.00	0.00	409.80
2010	2,804.11	76.23	2,419.16	24.19	75.47	2,394.97	0.00	0.00	0.00	0.00	384.95
2009	2,710.10	305.44	2,557.34	25.57	302.39	2,531.77	0.00	0.00	0.00	0.00	152.76
2008	2,256.93	0.00	2,256.93	22.57	0.00	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
<b>Total 61/20 Debt Service</b>	<b>16,561.17</b>	<b>2,909.77</b>	<b>15,086.28</b>	<b>150.86</b>	<b>2,880.67</b>	<b>14,935.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,474.89</b>
<b>Total City of Bloomfield &amp; 61/20</b>											
2012	823,319.11	788,095.02	788,095.02	7,880.95	780,214.07	780,214.07	0.00	0.00	0.00	0.00	44,435.17
2011	800,609.03	35,030.85	786,231.33	7,862.31	34,680.54	778,369.02	0.00	0.00	0.00	0.00	13,217.82
2010	760,917.62	6,664.78	754,218.72	7,542.19	6,598.13	746,676.53	0.00	0.00	0.00	0.00	6,698.90
2009	670,723.01	3,090.88	667,090.14	6,670.90	3,059.97	660,419.24	0.00	0.00	0.00	0.00	3,632.87
2008	640,709.34	764.45	639,535.12	6,395.35	756.81	633,139.77	0.00	0.00	0.00	0.00	1,174.22
2007	525,256.21	407.76	524,985.87	5,249.86	403.68	519,736.01	0.00	0.00	0.00	0.00	270.34
2006	397,780.07	90.62	397,780.07	3,977.80	89.71	393,802.27	0.00	0.00	0.00	0.00	0.00
2005	417,235.84	80.82	417,235.84	4,172.36	80.01	413,063.48	0.00	0.00	0.00	0.00	0.00
2004	358,717.26	92.45	358,717.26	3,587.17	91.53	355,130.09	0.00	0.00	0.00	0.00	0.00
2003	368,114.33	82.55	368,114.33	3,681.14	81.72	364,433.18	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>5,763,381.81</b>	<b>834,400.17</b>	<b>5,702,003.69</b>	<b>57,020.04</b>	<b>826,056.17</b>	<b>5,644,983.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>69,429.32</b>

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	1,793,962.76	1,725,821.96	1,725,821.96	17,258.22	1,708,563.74	1,708,563.74	0.00	0.00	0.00	0.00	68,140.80
2011	1,700,016.35	35,634.24	1,677,116.41	16,771.16	35,277.90	1,660,345.25	0.00	0.00	0.00	0.00	22,899.94
2010	1,624,816.89	11,938.80	1,617,370.42	16,173.70	11,819.41	1,601,196.71	0.00	0.00	0.00	0.00	7,446.47
2009	1,482,476.70	3,171.43	1,478,782.03	14,787.82	3,139.72	1,463,994.21	0.00	0.00	0.00	0.00	3,694.67
2008	1,411,287.22	770.87	1,410,183.97	14,101.84	763.16	1,396,082.13	0.00	0.00	0.00	0.00	1,103.25
2007	1,307,295.32	342.62	1,307,251.46	13,072.51	339.19	1,294,178.94	0.00	0.00	0.00	0.00	43.86
2006	1,196,773.42	314.41	1,196,748.00	11,967.48	311.27	1,184,780.52	0.00	0.00	0.00	0.00	25.42
2005	1,095,894.87	100.55	1,095,888.70	10,958.89	99.54	1,084,929.81	0.00	0.00	0.00	0.00	6.17
2004	1,019,895.25	61.63	1,019,895.25	10,198.95	61.01	1,009,696.29	0.00	0.00	0.00	0.00	0.00
2003	960,168.72	2.34	960,168.72	9,601.69	2.32	950,567.04	0.00	0.00	0.00	0.00	0.00
Total Farmington Operational	13,592,587.50	1,778,158.85	13,489,226.92	134,892.27	1,760,377.26	13,354,334.65	0.00	0.00	0.00	0.00	103,360.58

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	241,805.67	222,112.86	222,112.86	0.00	222,112.86	222,112.86	0.00	0.00	0.00	0.00	19,692.81
2011	241,678.73	9,828.17	233,776.13	0.00	9,828.17	233,776.13	0.00	0.00	0.00	0.00	7,902.60
2010	241,802.24	3,746.86	238,857.80	0.00	3,746.86	238,857.80	0.00	0.00	0.00	0.00	2,944.44
2009	226,181.25	406.74	224,918.24	0.00	406.74	224,918.24	0.00	0.00	0.00	0.00	1,263.01
2008	214,470.61	100.00	214,026.61	0.00	100.00	214,026.61	0.00	0.00	0.00	0.00	444.00
2007	207,334.59	0.00	207,303.79	0.00	0.00	207,303.79	0.00	0.00	0.00	0.00	30.80
2006	205,101.23	0.00	205,101.23	0.00	0.00	205,101.23	0.00	0.00	0.00	0.00	0.00
2005	210,295.36	0.00	210,295.36	0.00	0.00	210,295.36	0.00	0.00	0.00	0.00	0.00
2004	211,731.28	0.00	211,731.28	0.00	0.00	211,731.28	0.00	0.00	0.00	0.00	0.00
2003	226,891.43	0.00	226,891.43	0.00	0.00	226,891.43	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Irr. District	2,227,292.39	236,194.63	2,195,014.73	0.00	236,194.63	2,195,014.73	0.00	0.00	0.00	0.00	32,277.66

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	46,960.56	43,827.97	43,827.97	0.00	43,827.97	43,827.97	0.00	0.00	0.00	0.00	3,132.59
2011	47,026.19	1,093.28	46,112.88	0.00	1,093.28	46,112.88	0.00	0.00	0.00	0.00	913.31
2010	47,996.04	280.20	47,698.49	0.00	280.20	47,698.49	0.00	0.00	0.00	0.00	297.55
2009	47,053.13	43.49	46,843.13	0.00	43.49	46,843.13	0.00	0.00	0.00	0.00	210.00
2008	47,543.90	0.00	47,512.40	0.00	0.00	47,512.40	0.00	0.00	0.00	0.00	31.50
2007	46,816.75	0.00	46,816.75	0.00	0.00	46,816.75	0.00	0.00	0.00	0.00	0.00
2006	47,948.74	0.00	47,948.74	0.00	0.00	47,948.74	0.00	0.00	0.00	0.00	0.00
2005	46,925.65	0.00	46,925.65	0.00	0.00	46,925.65	0.00	0.00	0.00	0.00	0.00
2004	52,650.72	0.00	52,650.72	0.00	0.00	52,650.72	0.00	0.00	0.00	0.00	0.00
2003	34,350.37	0.00	34,350.37	0.00	0.00	34,350.37	0.00	0.00	0.00	0.00	0.00
Total Farmer's Irr. District	465,272.05	45,244.94	460,687.10	0.00	45,244.94	460,687.10	0.00	0.00	0.00	0.00	4,584.95



STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	60,377.78	58,625.17	58,625.17	2,345.01	56,280.16	56,280.16	0.00	0.00	0.00	0.00	1,752.61
2011	56,677.06	849.85	56,010.70	2,240.43	815.86	53,770.28	0.00	0.00	0.00	0.00	666.36
2010	42,792.08	312.28	42,555.48	1,702.22	299.79	40,853.26	0.00	0.00	0.00	0.00	236.60
2009	44,738.85	53.23	44,537.37	1,781.49	51.10	42,755.87	0.00	0.00	0.00	0.00	201.48
2008	44,355.96	28.84	44,276.16	1,771.05	27.69	42,505.12	0.00	0.00	0.00	0.00	79.80
2007	45,375.10	15.56	45,350.85	1,814.03	14.94	43,536.82	0.00	0.00	0.00	0.00	24.25
2006	45,235.57	0.00	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	0.00	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
Total Hammond Irr. District	458,520.76	59,884.94	455,538.45	18,221.54	57,489.54	437,316.91	0.00	0.00	0.00	0.00	2,982.31

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	1,631.63	1,625.85	1,625.85	65.03	1,560.82	1,560.82	0.00	0.00	0.00	0.00	5.78
2011	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2010	1,567.60	0.00	1,567.60	62.70	0.00	1,504.90	0.00	0.00	0.00	0.00	0.00
2009	1,565.36	0.00	1,565.36	62.61	0.00	1,502.75	0.00	0.00	0.00	0.00	0.00
2008	1,565.38	0.00	1,565.38	62.62	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2007	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2005	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2004	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00	0.00	0.00
2003	1,630.59	0.00	1,630.59	65.22	0.00	1,565.37	0.00	0.00	0.00	0.00	0.00
Total Hillside Irr. Dist. 5 Out	15,787.41	1,625.85	15,781.63	631.27	1,560.82	15,150.37	0.00	0.00	0.00	0.00	5.78

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	35,529.29	32,312.36	32,312.36	1,292.49	31,019.87	31,019.87	0.00	0.00	0.00	0.00	3,216.93
2011	31,284.02	1,977.78	30,256.71	1,210.27	1,898.67	29,046.44	0.00	0.00	0.00	0.00	1,027.31
2010	28,497.90	638.09	28,149.29	1,125.97	612.57	27,023.32	0.00	0.00	0.00	0.00	348.61
2009	26,939.26	244.50	26,828.91	1,073.16	234.72	25,755.75	0.00	0.00	0.00	0.00	110.35
2008	24,193.39	82.83	24,188.64	967.55	79.52	23,221.10	0.00	0.00	0.00	0.00	4.75
2007	23,348.88	0.00	23,344.13	933.77	0.00	22,410.36	0.00	0.00	0.00	0.00	4.75
2006	21,205.34	0.00	21,200.59	848.02	0.00	20,352.57	0.00	0.00	0.00	0.00	4.75
2005	19,795.72	0.00	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
Total La Plata Irr. District	245,708.22	35,255.57	240,976.52	9,639.06	33,845.35	231,337.46	0.00	0.00	0.00	0.00	4,731.70

STATE OF NEW MEXICO  
SAN JUAN COUNTY TREASURER'S  
PROPERTY TAX SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	3,990,960.02	3,862,972.08	3,862,972.08	38,629.72	3,824,342.36	3,824,342.36	0.00	0.00	0.00	0.00	127,987.94
2011	3,915,039.68	74,267.25	3,873,128.32	38,731.28	73,524.58	3,834,397.04	0.00	0.00	0.00	0.00	41,911.36
2010	4,277,336.19	26,248.00	4,260,231.44	42,602.31	25,985.52	4,217,629.13	0.00	0.00	0.00	0.00	17,104.75
2009	3,103,688.12	5,699.59	3,097,684.11	30,976.84	5,642.59	3,066,707.26	0.00	0.00	0.00	0.00	6,004.01
2008	3,133,901.72	1,903.89	3,131,556.09	31,315.56	1,884.85	3,100,240.53	0.00	0.00	0.00	0.00	2,345.63
2007	2,908,403.36	858.87	2,907,763.79	29,077.64	850.28	2,878,686.15	0.00	0.00	0.00	0.00	639.57
2006	2,825,946.75	703.27	2,825,635.61	28,256.36	696.24	2,797,379.26	0.00	0.00	0.00	0.00	311.14
2005	2,562,433.29	390.10	2,562,216.27	25,622.16	386.20	2,536,594.11	0.00	0.00	0.00	0.00	217.02
2004	2,048,603.19	280.37	2,048,522.67	20,485.23	277.57	2,028,037.45	0.00	0.00	0.00	0.00	80.52
2003	2,886,327.30	249.40	2,886,266.26	28,862.66	246.91	2,857,403.60	0.00	0.00	0.00	0.00	61.04
Total State of N. M.	31,652,639.63	3,973,572.83	31,455,976.65	314,559.77	3,933,837.10	31,141,416.88	0.00	0.00	0.00	0.00	196,662.98
NM Livestock Board											
2012	14,461.05	13,067.75	13,067.75	130.68	12,937.07	12,937.07	0.00	0.00	0.00	0.00	1,393.30
2011	12,181.30	1,056.86	11,994.08	119.94	1,046.29	11,874.14	0.00	0.00	0.00	0.00	187.22
2010	10,624.75	129.48	10,623.75	106.24	128.19	10,517.52	0.00	0.00	0.00	0.00	1.00
2009	11,654.23	129.51	11,654.23	116.54	128.21	11,537.68	0.00	0.00	0.00	0.00	0.00
2008	10,892.88	0.00	10,892.88	108.93	0.00	10,783.95	0.00	0.00	0.00	0.00	0.00
2007	17,114.60	0.00	17,114.60	171.15	0.00	16,943.45	0.00	0.00	0.00	0.00	0.00
2006	18,627.82	0.00	18,627.82	186.28	0.00	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
Total NM Livestock	142,532.91	14,383.60	140,951.39	1,409.51	14,239.76	139,541.87	0.00	0.00	0.00	0.00	1,581.52
State Of New Mexico Total											
2012	4,005,421.07	3,876,039.83	3,876,039.83	38,760.40	3,837,279.43	3,837,279.43	0.00	0.00	0.00	0.00	129,381.24
2011	3,927,220.98	75,324.11	3,885,122.40	38,851.22	74,570.87	3,846,271.18	0.00	0.00	0.00	0.00	42,098.58
2010	4,287,960.94	26,377.48	4,270,855.19	42,708.55	26,113.71	4,228,146.64	0.00	0.00	0.00	0.00	17,105.75
2009	3,115,342.34	5,829.09	3,109,338.33	31,093.38	5,770.80	3,078,244.95	0.00	0.00	0.00	0.00	6,004.01
2008	3,144,794.60	1,903.89	3,142,448.97	31,424.49	1,884.85	3,111,024.48	0.00	0.00	0.00	0.00	2,345.63
2007	2,925,517.96	858.87	2,924,878.39	29,248.78	850.28	2,895,629.60	0.00	0.00	0.00	0.00	639.57
2006	2,844,574.57	703.27	2,844,263.43	28,442.63	696.24	2,815,820.80	0.00	0.00	0.00	0.00	311.14
2005	2,579,261.79	390.10	2,579,044.77	25,790.45	386.20	2,553,254.32	0.00	0.00	0.00	0.00	217.02
2004	2,064,142.68	280.37	2,064,062.16	20,640.62	277.57	2,043,421.54	0.00	0.00	0.00	0.00	80.52
2003	2,900,935.59	249.40	2,900,874.55	29,008.75	246.91	2,871,865.81	0.00	0.00	0.00	0.00	61.04
Grand Total State	31,795,172.53	3,987,956.42	31,596,928.03	315,969.28	3,948,076.86	31,280,958.75	0.00	0.00	0.00	0.00	198,244.50

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

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											
2012	20,751,023.27	20,123,812.48	20,123,812.48	201,238.12	19,922,574.36	19,922,574.36	0.00	0.00	0.00	0.00	627,210.79
2011	20,327,909.69	363,809.83	20,121,053.80	201,210.54	360,171.73	19,919,843.26	0.00	0.00	0.00	0.00	206,855.89
2010	20,048,406.08	114,590.79	19,971,828.03	199,718.28	113,444.88	19,772,109.75	0.00	0.00	0.00	0.00	76,578.05
2009	19,224,608.30	32,631.59	19,188,953.53	191,889.54	32,305.27	18,997,063.99	0.00	0.00	0.00	0.00	35,654.77
2008	18,124,938.20	9,769.36	18,112,598.67	181,125.99	9,671.67	17,931,472.69	0.00	0.00	0.00	0.00	12,339.53
2007	17,149,962.05	4,399.45	17,146,507.28	171,465.07	4,355.46	16,975,042.21	0.00	0.00	0.00	0.00	3,454.77
2006	16,084,242.87	3,535.45	16,082,587.28	160,825.87	3,500.10	15,921,761.41	0.00	0.00	0.00	0.00	1,655.59
2005	15,214,428.45	1,953.41	15,213,237.13	152,132.37	1,933.88	15,061,104.76	0.00	0.00	0.00	0.00	1,191.32
2004	14,678,022.69	1,696.61	14,677,531.76	146,775.32	1,679.64	14,530,756.44	0.00	0.00	0.00	0.00	490.93
2003	13,905,252.32	1,009.85	13,905,000.10	139,050.00	999.75	13,765,950.10	0.00	0.00	0.00	0.00	252.22
Total	175,508,793.93	20,657,208.83	174,543,110.07	1,745,431.10	20,450,636.74	172,797,678.97	0.00	0.00	0.00	0.00	965,683.86
Communications Authority											
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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											
2012	1,467,244.77	1,420,211.22	1,420,211.22	14,202.11	1,406,009.11	1,406,009.11	0.00	0.00	0.00	0.00	47,033.55
2011	1,437,239.95	27,264.17	1,421,854.67	14,218.55	26,991.53	1,407,636.13	0.00	0.00	0.00	0.00	15,385.28
2010	1,397,817.93	8,577.79	1,392,230.00	13,922.30	8,492.01	1,378,307.70	0.00	0.00	0.00	0.00	5,587.93
2009	1,421,766.18	2,478.11	1,419,117.48	14,191.17	2,453.33	1,404,926.31	0.00	0.00	0.00	0.00	2,648.70
2008	1,253,234.18	761.57	1,252,256.25	12,522.56	753.95	1,239,733.68	0.00	0.00	0.00	0.00	977.93
2007	1,190,591.21	351.74	1,190,321.89	11,903.22	348.22	1,178,418.67	0.00	0.00	0.00	0.00	269.32
2006	1,094,003.48	272.45	1,093,886.59	10,938.87	269.73	1,082,947.73	0.00	0.00	0.00	0.00	116.89
2005	1,038,268.29	158.08	1,038,176.31	10,381.76	156.50	1,027,794.55	0.00	0.00	0.00	0.00	91.98
2004	996,411.31	136.39	996,369.71	9,963.70	135.03	986,406.02	0.00	0.00	0.00	0.00	41.60
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	11,296,577.31	1,460,211.53	11,224,424.13	112,244.24	1,445,609.41	11,112,179.88	0.00	0.00	0.00	0.00	72,153.18

STATE OF NEW MEXICO  
 SAN JUAN COUNTY TREASURER'S  
 PROPERTY TAX SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2013

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
<b>Total San Juan County By Year</b>											
2012	22,218,268.05	21,544,023.71	21,544,023.71	215,440.24	21,328,583.47	21,328,583.47	0.00	0.00	0.00	0.00	674,244.34
2011	21,765,149.64	391,074.00	21,542,908.47	215,429.08	387,163.26	21,327,479.39	0.00	0.00	0.00	0.00	222,241.17
2010	21,446,224.01	123,168.58	21,364,058.03	213,640.58	121,936.89	21,150,417.45	0.00	0.00	0.00	0.00	82,165.98
2009	20,646,374.48	35,109.70	20,608,071.01	206,080.71	34,758.60	20,401,990.30	0.00	0.00	0.00	0.00	38,303.47
2008	19,378,172.38	10,530.93	19,364,854.92	193,648.55	10,425.62	19,171,206.37	0.00	0.00	0.00	0.00	13,317.46
2007	18,340,553.26	4,751.19	18,336,829.17	183,368.29	4,703.68	18,153,460.88	0.00	0.00	0.00	0.00	3,724.09
2006	17,178,246.36	3,807.91	17,176,473.88	171,764.74	3,769.83	17,004,709.14	0.00	0.00	0.00	0.00	1,772.48
2005	16,252,696.74	2,111.49	16,251,413.44	162,514.13	2,090.38	16,088,899.31	0.00	0.00	0.00	0.00	1,283.30
2004	15,674,434.00	1,833.00	15,673,901.47	156,739.01	1,814.67	15,517,162.46	0.00	0.00	0.00	0.00	532.53
2003	13,905,252.32	1,009.85	13,905,000.10	139,050.00	999.75	13,765,950.10	0.00	0.00	0.00	0.00	252.22
<b>Grand Total County</b>	<b>186,805,371.23</b>	<b>22,117,420.35</b>	<b>185,767,534.19</b>	<b>1,857,675.34</b>	<b>21,896,246.15</b>	<b>183,909,858.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,037,837.04</b>

Grand Total

All Agencies	575,099,825.37	69,928,534.80	571,684,669.92	5,710,349.41	69,229,290.03	565,974,320.51	0.00	0.00	0.00	0.00	3,423,206.66
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Taxes reported in the general fund

(965,683.86)

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

(72,153.18)

Receivables

Agency Funds

2,385,369.62

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2012-2013**

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 FY2013	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 Oct12-Oct13 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 FY12-13 1,160,318	All	1,160,318	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 FY12-13 SJCounty No Budget	N/A	None	All Parties	All Parties	All Parties
Navajo Nation	San Juan County	Operation & maintenance of Solid Waste Compactor & Transfers Stations	04/07/94	Varies FY12-13 475,032	½ of Operat- ing Exp.	237,516	Both Parties	San Juan County	Both Parties

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2012-2013**

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 FY2013	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 FY12-13 3,942,742	100% Operat- ing Exp.	3,942,742 Mipsis Amt: 211,904 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	187,474	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	37,250 + 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 FY12-13 3,413,093	100% Operat- ing Exp.	1,957,597 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 FY13	All Parties	City of Farmington	All Parties
NM State Highway & Transportation Dept. Navajo Tribal Utility Authority Navajo Nation	Navajo Tribal Utility Authority	Shiprock Street Lights	06/15/99	Unknown	\$16,300 Max per Year	18,881	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 2012-2013**

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 FY2013	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	225,211	Both Parties	City of Aztec	Both Parties
City of Aztec City of Bloomfield City of Farmington	City of Farmington	Creates the Metropolitan Planning Organization	09/20/12	Unknown	20% of Local Funds	7,645	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
<b>INTERGOVERNMENTAL AGREEMENTS</b>									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/27/07	FY12-13 13,135,882	100% of Operating Cost	13,135,882 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	FY12-13 13,135,882	100% of Operating Cost	13,135,882 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	FY12-13 13,135,882	100% of Operating Cost	13,135,882 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
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

**San Juan County  
Active Joint Powers Agreements  
Fiscal Year 2012-2013**

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 FY2013	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec City of Bloomfield City of Farmington	San Juan County	Emergency Management Services	N/A	Emergency Mangmt. Coordinator Salary - \$72,497 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	266,725	Both Parties	City of Farmington	Both Parties
City of Farmington	Both Parties	Engage the services of an architect to design the construction of the Law Enforcement Center on Andrea Dr	05/15/08	Unknown, City portion not to exceed \$30,000	Un-known	None	San Juan County	San Juan County	San Juan County
District Attorney's Office	District Attorney's Office	Housing of DWI prosecution staff at Sheriff's Office	08/25/05	Unknown	50,000/yr	50,000	District Attorney's Office	District Attorney's Office	Both Parties
City of Farmington San Juan County Criminal Justice Training Authority	Criminal Justice Training Authority	Reimbursement of Director's Salary	09/24/12 and 08/14/13	66,705	CJTA-Salary COF-benefits	66,705	City of Farmington	City of Farmington	All Parties

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
	<b>Balance Sheet</b>		
111	Cash-unrestricted	\$ 103,243	\$103,243
112	Cash-restricted-modernization and development	\$ -	
113	Cash-other restricted	\$ 61,749	\$61,749
114	Cash-tenant security deposits	\$ -	
115	Cash - Restricted for payment of current liability	\$ -	
100	<b>Total Cash</b>	<b>\$ 164,992</b>	<b>\$ 164,992</b>
121	Accounts receivable - PHA projects	\$ -	
122-010	Accounts receivable - HUD other projects - Operating Subsidy	\$ -	
122-020	Accounts receivable - HUD other projects - Capital fund	\$ -	
122-030	Accounts receivable - HUD other projects - Other	\$ -	
122	<b>Accounts receivable - HUD other projects</b>	<b>\$ -</b>	
124	Account receivable - other government	\$ -	
125-010	Account receivable - miscellaneous - Not For Profit	\$ -	
125-020	Account receivable - miscellaneous - Partnership	\$ -	
125-030	Account receivable - miscellaneous - Joint Venture	\$ -	
125-040	Account receivable - miscellaneous - Tax Credit	\$ -	
125-050	Account receivable - miscellaneous - Other	\$ -	
125-060	Other - Comment	\$ -	
125	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	
126	Accounts receivable - tenants	\$ -	
126.1	Allowance for doubtful accounts - tenants	\$ -	
126.2	Allowance for doubtful accounts - other	\$ -	
127	Notes, Loans, & Mortgages Receivable - Current	\$ -	
128	Fraud recovery	\$ 33,118	\$33,118
128.1	Allowance for doubtful accounts - fraud	\$ -	\$0
129	Accrued interest receivable	\$ -	
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 33,118</b>	<b>\$ 33,118</b>
131	Investments - unrestricted	\$ -	
132	Investments - restricted	\$ -	
135	Investments - Restricted for payment of current liability	\$ -	
142	Prepaid expenses and other assets	\$ 93	\$93
143	Inventories	\$ -	
143.1	Allowance for obsolete inventories	\$ -	
144	Inter program - due from	\$ -	
145	Assets held for sale	\$ -	
150	<b>Total Current Assets</b>	<b>\$ 198,203</b>	<b>\$ 198,203</b>
161	Land	\$ -	
162	Buildings	\$ -	
163	Furniture, equipment and machinery - dwellings	\$ -	
164	Furniture, equipment and machinery - administration	\$ 38,749	\$38,749
165	Leasehold improvements	\$ -	
166	Accumulated depreciation	\$ (38,749)	-\$38,749
167	Construction in progress	\$ -	
168	Infrastructure	\$ -	
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ -</b>	<b>\$ -</b>
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	\$ -	
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	
171-060	Other - Comment	\$ -	
171	<b>Notes, Loans, &amp; mortgages receivable - Non-current</b>	<b>\$ -</b>	
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	\$ -	
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	
172-060	Other - Comment	\$ -	
172	<b>Notes, Loans, &amp; mortgages receivable - Non-current - past due</b>	<b>\$ -</b>	
173	Grants receivable - Non-current	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
174-010	Other assets - Not For Profit	\$ -	
174-020	Other assets - Partnership	\$ -	
174-030	Other assets - Joint Venture	\$ -	
174-040	Other assets - Tax Credit	\$ -	
174-050	Other assets - Other	\$ -	
174-060	Other - Comment		
174	<b>Other assets</b>	\$ -	
176-010	Investment in Joint venture - Not For Profit	\$ -	
176-020	Investment in Joint venture - Partnership	\$ -	
176-030	Investment in Joint venture - Joint Venture	\$ -	
176-040	Investment in Joint venture - Tax Credit	\$ -	
176-050	Investment in Joint venture - Other	\$ -	
176-060	Other - Comment		
176	<b>Investment in joint venture</b>	\$ -	
180	<b>Total Non-current Assets</b>	\$ -	\$ -
190	<b>Total Assets</b>	\$ 198,203	\$ 198,203
311	Bank overdraft	\$ -	
312	Accounts payable <= 90 days	\$ 1,004	\$1,004
313	Accounts payable > 90 days past due	\$ -	
321	Accrued wage/payroll taxes payable	\$ 3,174	\$3,174
322	Accrued compensated absences - current portion	\$ 8,643	\$8,643
324	Accrued contingency liability	\$ -	
325	Accrued interest payable	\$ -	
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	\$ -	
331-020	Accounts payable - HUD PHA Programs - Capital fund	\$ -	
331-030	Accounts payable - HUD PHA Programs - Other	\$ -	
331	<b>Accounts payable - HUD PHA Programs</b>	\$ -	
332	Accounts payable - PHA Projects	\$ -	
333	Accounts payable - other government	\$ -	
341	Tenant security deposits	\$ -	
342-010	Deferred revenue - Operating Subsidy	\$ -	
342-020	Deferred revenue - Capital fund	\$ -	
342-030	Deferred revenue - Other	\$ -	
342	<b>Deferred revenue</b>	\$ 33,118	\$33,118
343-010	CFFP	\$ -	
343-020	Capital Projects/ Mortgage Revenue	\$ -	
343	<b>Current portion of long-term debt - capital projects/mortgage revenue bonds</b>	\$ -	
344	Current portion of long-term debt - operating borrowings	\$ -	
345	Other current liabilities	\$ -	
346	Accrued liabilities - other	\$ -	
347	Inter program - due to	\$ -	
348-010	Loan liability - current - Not For Profit	\$ -	
348-020	Loan liability - current - Partnership	\$ -	
348-030	Loan liability - current - Joint Venture	\$ -	
348-040	Loan liability - current - Tax Credit	\$ -	
348-050	Loan liability - current - Other	\$ -	
348-060	Other - Comment		
348	<b>Loan liability - current</b>	\$ -	
310	<b>Total Current Liabilities</b>	\$ 45,939	\$ 45,939
351-010	Long-term debt - CFFP	\$ -	
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ -	
351	<b>Capital Projects/ Mortgage Revenue Bonds</b>	\$ -	
352	Long-term debt, net of current - operating borrowings	\$ -	
353	Non-current liabilities - other	\$ -	
354	Accrued compensated absences- Non-current	\$ -	\$0
355-010	Loan liability - Non-current - Not For Profit	\$ -	
355-020	Loan liability - Non-current - Partnership	\$ -	
355-030	Loan liability - Non-current - Joint Venture	\$ -	
355-040	Loan liability - Non-current - Tax Credit	\$ -	
355-050	Loan liability - Non-current - Other	\$ -	
355-060	Other - Comment		
355	<b>Loan liability - Non-current</b>	\$ -	
356	FASB 5 Liabilities	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14,871
357	Accrued Pension and OPEB Liability	\$ -	
350	<b>Total Non-current liabilities</b>	\$ -	\$ -
300	<b>Total Liabilities</b>	\$ 45,939	\$ 45,939
508.1	Invested in capital assets, net of related debt	\$ -	\$0
511.1	Restricted Net Assets	\$ 61,749	\$61,749
512.1	Unrestricted Net Assets	\$ 90,515	\$90,515
513	<b>Total Equity/Net Assets</b>	\$ 152,264	\$ 152,264
600	<b>Total Liabilities and Equity/Net assets</b>	\$ 198,203	\$ 198,203

Income Statement			
70300	Net tenant rental revenue	\$ -	
70400	Tenant revenue - other	\$ 1,486	\$1,486
70500	<b>Total Tenant Revenue</b>	\$ 1,486	\$ 1,486

70600-010	Housing assistance payments	\$ 964,014	\$964,014
70600-020	Ongoing administrative fees earned	\$ 155,450	\$155,450
70600-030	Hard to house fee revenue	\$ -	
70600-031	FSS Coordinator	\$ -	
70600-040	Actual independent public accountant audit costs	\$ -	
70600-050	Total preliminary fees earned	\$ -	
70600-060	All other fees	\$ -	
70600-070	Admin fee calculation description	\$ -	
70600	<b>HUD PHA operating grants</b>	\$ 1,119,464	\$ 1,119,464

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

70800	Other government grants	\$ -	
71100-010	Housing Assistance Payment	\$ -	
71100-020	Administrative Fee	\$ 22	\$22
71100	<b>Investment income - unrestricted</b>	\$ 22	\$ 22
71200	Mortgage interest income	\$ -	
71300	Proceeds from disposition of assets held for sale	\$ -	\$0
71310	Cost of sale of assets	\$ -	
71400-010	Housing Assistance Payment	\$ 5,108	\$5,108
71400-020	Administrative Fee	\$ 5,108	\$5,108
71400	<b>Fraud recovery</b>	\$ 10,216	\$ 10,216
71500	Other revenue	\$ 1,812	\$1,812
71600	Gain or loss on sale of capital assets	\$ -	
72000-010	Housing Assistance Payment	\$ 14	\$14
72000-020	Administrative Fee	\$ -	
72000	<b>Investment income - restricted</b>	\$ 14	\$ 14
70000	<b>Total Revenue</b>	\$ 1,133,014	\$ 1,133,014

91100	Administrative salaries	\$ 94,320	\$94,320
91200	Auditing fees	\$ 7,000	\$7,000
91300	Management Fee	\$ -	
91310	Book-Keeping Fee	\$ -	
91400	Advertising and Marketing	\$ -	
91500	Employee benefit contributions - administrative	\$ 32,339	\$32,339
91600	Office Expenses	\$ 15,640	\$15,640
91700	Legal Expense	\$ -	
91800	Travel	\$ -	\$0
91810	Allocated Overhead	\$ -	
91900	Other	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
91000	<b>Total Operating-Administrative</b>	\$ 149,299	\$ 149,299
92000	Asset Management Fee	\$ -	
92100	Tenant services - salaries	\$ -	
92200	Relocation Costs	\$ -	
92300	Employee benefit contributions - tenant services	\$ -	
92400	Tenant services - other	\$ -	
92500	<b>Total Tenant Services</b>	\$ -	\$ -
93100	Water	\$ -	
93200	Electricity	\$ -	
93300	Gas	\$ -	
93400	Fuel	\$ -	
93500	Labor	\$ -	
93600	Sewer	\$ -	
93700	Employee benefit contributions - utilities	\$ -	
93800	Other utilities expense	\$ -	
93000	<b>Total Utilities</b>	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ -	
94200	Ordinary maintenance and operations - materials and other	\$ -	
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ -	
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	\$ -	
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	\$ -	
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	\$ -	
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ -	
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ -	
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	\$ -	
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	\$ -	
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ -	
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	\$ -	
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	\$ -	
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ -	
94300	<b>Ordinary Maintenance and Operations Contracts</b>	\$ -	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ -	
94000	<b>Total Maintenance</b>	\$ -	\$ -
95100	Protective services - labor	\$ -	
95200	Protective services - other contract costs	\$ -	
95300	Protective services - other	\$ -	
95500	Employee benefit contributions - protective services	\$ -	
95000	<b>Total Protective Services</b>	\$ -	\$ -
96110	Property Insurance	\$ -	
96120	Liability Insurance	\$ -	
96130	Workmen's Compensation	\$ -	
96140	All Other Insurance	\$ -	
96100	<b>Total Insurance Premiums</b>	\$ -	\$ -
96200	Other general expenses	\$ -	
96210	Compensated absences	\$ 16,729	\$16,729
96300	Payments in lieu of taxes	\$ -	
96400	Bad debt - tenant rents	\$ -	
96500	Bad debt - mortgages	\$ -	
96600	Bad debt - other	\$ -	\$0
96800	Severance expense	\$ -	
96000	<b>Total Other General Expenses</b>	\$ 16,729	\$ 16,729
96710	Interest of Mortgage (or Bonds) Payable	\$ -	
96720	Interest on Notes Payable (Short and Long Term)	\$ -	

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Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
96730	Amortization of Bond Issue Costs	\$ -	
96700	<b>Total Interest Expense and Amortization Cost</b>	<b>\$ -</b>	<b>\$ -</b>
96900	<b>Total Operating Expenses</b>	<b>\$ 166,028</b>	<b>\$ 166,028</b>
97000	<b>Excess Revenue Over Operating Expenses</b>	<b>\$ 966,986</b>	<b>\$ 966,986</b>
97100	Extraordinary maintenance	\$ -	
97200	Casualty losses- Non-capitalized	\$ -	
97300-010	Mainstream 1 & 5 year	\$ -	
97300-020	Home-Ownership	\$ -	
97300-025	Litigation	\$ -	
97300-030	Hope IV	\$ -	
97300-035	Moving to Work	\$ -	
97300-040	Tenant Protection	\$ 13,043	\$13,043
97300-050	All Other	\$ 1,021,482	\$1,021,482
97300	<b>Housing assistance payments</b>	<b>\$ 1,034,525</b>	<b>\$ 1,034,525</b>
97350	<b>HAP Portability-in</b>	<b>\$ 1,657</b>	<b>\$1,657</b>
97400	Depreciation expense	\$ 636	\$636
97500	Fraud losses	\$ -	
97800	Dwelling units rent expense	\$ -	
90000	<b>Total Expenses</b>	<b>\$ 1,202,846</b>	<b>\$ 1,202,846</b>
10010	Operating transfer in	\$ -	
10020	Operating transfer out	\$ -	
10030-010	Not For Profit	\$ -	
10030-020	Partnership	\$ -	
10030-030	Joint Venture	\$ -	
10030-040	Tax Credit	\$ -	
10030-050	Other	\$ -	
10030-060	Other Comment		
10030	<b>Operating transfers from / to primary government</b>	<b>\$ -</b>	
10040	Operating transfers from / to component unit	\$ -	
10070	Extraordinary items, net gain/loss	\$ -	
10080	Special items, net gain/loss	\$ -	
10091	Inter Project Excess Cash Transfer In	\$ -	
10092	Inter Project Excess Cash Transfer Out	\$ -	
10093	Transfers between Programs and Projects - in	\$ -	
10094	Transfers between Programs and Projects - out	\$ -	
10100	<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>
10000	<b>Excess (Deficiency) of Revenue Over (Under) Expenses</b>	<b>\$ (69,832)</b>	<b>\$ (69,832)</b>
11020	Required Annual Debt Principal Payments	\$ -	
11030	Beginning equity	\$ 222,096	\$222,096
11040-010	Prior period adjustments and correction of errors - Editable	\$ -	
11040-020	Prior period adjustments and correction of errors - Editable	\$ -	
11040-030	Prior period adjustments and correction of errors - Editable	\$ -	
11040-040	Prior period adjustments and correction of errors - Editable	\$ -	
11040-050	Prior period adjustments and correction of errors - Editable	\$ -	
11040-060	Prior period adjustments and correction of errors - Editable	\$ -	
11040-070	Equity Transfers	\$ -	
11040-080	Equity Transfers	\$ -	
11040-090	Equity Transfers	\$ -	
11040-100	Equity Transfers	\$ -	
11040-110	Equity Transfers	\$ -	
11040	<b>Prior period adjustments, equity transfers, and correction of errors</b>	<b>\$ -</b>	<b>\$ -</b>
11170-001	Administrative Fee Equity- Beginning Balance	\$ 96,444	\$96,444
11170-010	Administrative Fee Revenue	\$ 155,450	\$ 155,450
11170-020	Hard to House Fee Revenue	\$ -	\$ -
11170-021	FSS Coordinator Grant	\$ -	\$ -
11170-030	Audit Costs	\$ -	\$ -
11170-040	Investment Income	\$ 22	\$ 22

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			14,871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
11170-045	Fraud Recovery Revenue	\$ 5,108	\$ 5,108
11170-050	Other Revenue	\$ 1,812	\$1,812
11170-051	Comment for Other Revenue	\$ -	\$1,657 HAP & \$155 ADM port-in revenues
11170-060	Total Admin Fee Revenues	\$ 162,392	\$ 162,392
11170-080	Total Operating Expenses	\$ 166,028	\$ 166,028
11170-090	Depreciation	\$ 636	\$ 636
11170-095	Housing Assistance Portability In	\$ 1,657	\$ 1,657
11170-100	Other Expenses	\$ -	
11170-101	Comment for Other Expense	\$ -	
11170-110	Total Expenses	\$ 168,321	\$ 168,321
11170-002	Net Administrative Fee	\$ (5,929)	\$ (5,929)
11170-003	Administrative Fee Equity- Ending Balance	\$ 90,515	\$ 90,515
11170	<b>Administrative Fee Equity</b>	<b>\$ 90,515</b>	<b>\$ 90,515</b>
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ 125,652	\$125,652
11180-010	Housing Assistance Payment Revenues	\$ 964,014	\$ 964,014
11180-015	Fraud Recovery Revenue	\$ 5,108	\$ 5,108
11180-020	Other Revenue	\$ 1,486	\$1,486
11180-021	Comment for Other Revenue	\$ -	Landlord refunds
11180-025	Investment Income	\$ 14	\$ 14
11180-030	Total HAP Revenues	\$ 970,622	\$ 970,622
11180-080	Housing Assistance Payments	\$ 1,034,525	\$ 1,034,525
11180-090	Other Expenses	\$ -	
11180-091	Comments for Other Expenses	\$ -	
11180-100	Total Housing Assistance Payments Expenses	\$ 1,034,525	\$ 1,034,525
11180-002	Net Housing Assistance Payments	\$ (63,903)	\$ (63,903)
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ 61,749	\$ 61,749
11180	<b>Housing Assistance Payments Equity</b>	<b>\$ 61,749</b>	<b>\$ 61,749</b>
11190-210	Total ACC HCV Units	4080	4,080
11190-220	Unfunded Units	0	
11190-230	Other Adjustments	0	
11190	<b>Unit Months Available</b>	<b>4080</b>	<b>4080</b>
11210	<b>Unit Months Leased</b>	<b>2862</b>	<b>2862</b>
11270	<b>Excess Cash</b>	<b>\$ -</b>	
11610	Land Purchases	\$ -	
11620	Building Purchases	\$ -	
11630	Furniture & Equipment-Dwelling Purchases	\$ -	
11640	Furniture & Equipment-Administrative Purchases	\$ -	
11650	Leasehold Improvements Purchases	\$ -	
11660	Infrastructure Purchases	\$ -	
13510	CFFP Debt Service Payments	\$ -	
13901	Replacement Housing Factor Funds	\$ -	



**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

<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 (Note 2)		
Office of Emergency Management/ Grant #2009-SS-T9-00030-SAN JUAN	97.067	14,628
Office of Emergency Management/ Grant #2009-SS-T9-00030-SAN JUAN BOM	97.067	45,894
Office of Emergency Management/ Grant #2010-SS-T0-0011-SAN JUAN	97.067	74,507
Office of Emergency Management/ Grant #2011-SS-00094-S01-SAN JUAN	97.067	115,483
Office of Emergency Management/ Grant #2011-SS-00094-S01-SAN JUAN CCP	97.067	5,643
<b>Total Homeland Security Cluster</b>		<b>256,155</b>
<u>Child Nutrition Cluster</u>		
Pass through State of New Mexico U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	37,473
National School Lunch Program (NSLP)	10.555	58,337
After School Snack Program (ASSP)	10.558	15,800
<b>Total Child Nutrition Cluster</b>		<b>111,610</b>
<u>Highway Planning &amp; Construction Cluster</u>		
Pass through State of New Mexico U.S. Department of Transportation		
SAFETEA-LU --- Project Control No. 5100360 #D13403/1	20.205	225,174
Project Control No. 5100130 --- CR350-Intersection 3720&3100	20.205	1,024,256
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	17,802
Project Control No. L5076 --- Chaco Canyon CR 7950	20.205	50,809
<b>Total Highway Planning &amp; Construction Cluster</b>		<b>1,318,041</b>
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers Direct from HUD	14.871	1,203,266
<b>Total U. S. Department of Housing and Urban Development</b>		<b>1,203,266</b>
<u>Community Development Block Grants - Entitlement Grants Cluster</u>		
U.S. Department of Housing and Urban Development		
Conduct Comprehensive Plan/Grant #10-C-NR-I-06-G-126	14.218	28,379
Construct Public Healthcare Facility Building/ Grant # 11-C-NR-I-03-G-49	14.218	328,500
<b>Total CDBG - Entitlement Grants Cluster</b>		<b>356,879</b>
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
Operation DWI/ Grant #12-AL-64-086	20.608	6,199
Operation DWI/ Grant #13-AL-64-086	20.608	22,482
<b>Total U. S. Department of Transportation</b>		<b>28,681</b>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2013**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Interior</u>		
Taylor Grazing	15.206	5,533
Bureau of Land Management/ Grant #L10AP16397 (Fire)	15.242	11,499
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L08PX02249/Mod0004	15.225	46,415
Bureau of Land Management/ Grant #L13PX00451	15.225	13,359
<b>Total U. S. Department of Interior</b>		76,806
<u>JAG Program Cluster</u>		
U. S. Department of Justice		
United States Marshals Service (JLEO) Grant #D51-12-0053	16.738	4,030
United States Marshals Service (SOIB) Grant #D51-12-M030	16.738	3,388
United States Marshals Service (SOIB) Grant #M-13-D51-O-000943	16.738	1,332
United States Marshals Service (NAP/HIDTA) Grant #M-13-D51-O-001074	16.738	3,514
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2012-H2488-NM-DJ	16.738	23,105
Edward Byrne Memorial Justice Assistance Grant #12-JAG-REGII-SFY13-1	16.738	81,786
Pass through Bernalillo County, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #12JAGSWIFT-SFY13	16.738	11,906
<b>Total JAG Program Cluster</b>		129,061
<u>Executive Office of the President</u>		
Pass through City of Farmington, New Mexico		
High Intensity Drug Trafficking Area Grant (HIDTA) #G11SN0010A	95.001	3,089
High Intensity Drug Trafficking Area Grant (HIDTA) #G12SN0010A	95.001	6,037
<b>Total Executive Office of the President</b>		9,126
<u>U. S. Department of Justice</u>		
Pass through Saint Bonaventure Mission & School		
Project Safe Neighborhood (PSN) 2011-GP-BX-0007	16.609	3,705
Pass through San Juan County Partnership, New Mexico		
OJJDP Enforcing the Underage Drinking Laws Block Grant #2010-AH-FX-0103	16.727	372
<b>Total U. S. Department of Justice</b>		4,077
<u>Federal Emergency Management Agency</u>		
Assistance to Firefighters Grant - EMW-2011-FR-00503 (Note 2)	97.044	800,000
Pass through State of New Mexico		
EMPG Grant/Grant #2011-EP-00051 SAN JUAN COUNTY	97.042	96,934
Office of Emergency Management/ Grant #FEMA-4047-DR-NM	97.039	29,093
<b>Total Federal Emergency Management Agency</b>		926,027
<u>Environmental Protection Agency</u>		
Pass through State of New Mexico Environment Department		
Lower Valley Lagoon #CWSRF 015 Loan	66.458	21,655
<b>Total Environmental Protection Agency</b>		21,655
<b>Total Expenditures of Federal Awards</b>		<u>\$ 4,441,384</u>

**SAN JUAN COUNTY, NEW MEXICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**YEAR ENDED JUNE 30, 2013**

**NOTE 1. BASIS OF PRESENTATION**

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

**NOTE 2. SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, San Juan County provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Subrecipient</u>	<u>Amount Provided</u>
97.067	Homeland Security Cluster - Pass Through State of NM - FEMA/OEM	City of Farmington Police Dept. City of Farmington Fire Dept.	\$ 96,092 25,239
97.044	Federal Emergency Management Agency - Assistance to Firefighters Grant	City of Farmington Fire Dept. City of Aztec Fire Dept.	320,000 80,000
<b>Total Provided to Subrecipients</b>			<b><u>\$ 521,331</u></b>

Of the amounts provided above, San Juan County purchased tangible property that was subsequently transferred to each subrecipient. As a result, there was no exchange of cash and no required subrecipient monitoring by the County.

**INDEPENDENT AUDITOR’S 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 County Commission  
San Juan County

And Mr. Hector H. Balderas  
New Mexico State Auditor

We have audited, in accordance with the 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, the budgetary comparisons of the general fund and major special revenue funds of San Juan County (“County”) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and the combining and individual funds and related budgetary comparisons of the County, presented as supplemental information, and have issued our report thereon dated November 8, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

*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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Albuquerque, New Mexico  
November 8, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the County Commission  
San Juan County

and Mr. Hector H. Balderas  
New Mexico State Auditor

**Report on Compliance for Each Major Federal Program**

We have audited San Juan County'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, 2013. 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County, complied, in all material respects, with the types of 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, 2013.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-01. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Albuquerque, New Mexico  
November 8, 2013



**SAN JUAN COUNTY, NEW MEXICO  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2013**

**A. SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditors' report issued Unmodified

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: Unmodified

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

Identification of Major Program

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG - Entitlement Grants Cluster
97.044	FEMA - Assistance to Firefighters Grant

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, 2013**

**B. FINANCIAL STATEMENT FINDINGS**

None

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

**2013-01 Procurement, Suspension and Debarment Exception (noncompliance-other matters)**

*Federal program information:*

Funding agency:	Federal Emergency Management Agency
Title:	Assistance to Firefighters Grant
CFDA Number:	97.044
Award year and number:	2012, EMW-2011-FR-00503

*CONDITION:* During the testing of the procurement, suspension and debarment compliance requirement under OMB circular A-133, we identified a purchase of tangible property which did not follow the competitive sealed bidding process.

*CRITERIA:* The San Juan County ‘Standard Purchasing Procedures’ policy, as approved by the County Commission and in effect during the fiscal year, states that the County shall adhere to the provisions of the New Mexico Procurement Code 13-1-1 NMSA 1978 in addition to certain requirements set forth in the internal policy. Per the Standard Purchasing Procedures policy, purchases above \$20,000 must follow the sealed bid/proposal process. Furthermore, if the County is to rely on competitive sealed bidding processes from external procurement units, defined as a procurement unit not located in the state of New Mexico, a cooperative procurement agreement must be in effect and approved by the governing bodies named in the agreement (13-1-135 NMSA 1978).

*EFFECT:* Not following internal and state stipulated purchasing policies may cause reduced funding on future awards and over expenditure of goods purchased.

*CAUSE:* The County’s procurement office did not follow their internal policy or the provisions of the New Mexico Procurement Code 13-1-1 NMSA 1978.

*QUESTIONED COSTS:* None.

*RECOMMENDATION:* It is recommended that the procurement department implement certain procedures to track all procurements to ensure all are completed in a timely manner in accordance with the County’s Standard Purchasing Procedures policy and in accordance with 13-1-1 NMSA 1978.

**SAN JUAN COUNTY, NEW MEXICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2013**

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

*MANAGEMENT RESPONSE:* The County acknowledges that it failed to strictly comply with the requirements of the New Mexico Procurement Code 13-1-135 NMSA 1978 in that it did not obtain a formal agreement between San Juan County and the City and County of Denver. However, the County contends that under the time constraints presented by the Federal Grant, reasonable efforts were utilized to meet the competitive bidding process. Multiple quotes were obtained. The County determined that there were no New Mexico or GSA contracts which could be utilized for the purchase of the desired equipment and that insufficient time existed for a normal competitive bid and award.

The County did locate a competitive process recently utilized by the City and County of Denver to purchase the exact items needed. Both the City and County of Denver and the vendor granted permission to utilize the favorable price obtained through this competitive process. San Juan County acknowledges that an agreement between the two governing bodies should have been executed prior to the purchase, but no such agreement was obtained given the serious time constraints. Rather than lose the grant funds, the purchase was made without the Intergovernmental Agreement.

To avoid this omission in the future, San Juan County will amend its Standard Purchasing Procedures to include the requirement to obtain a Cooperative Procurement Agreement, approved by the governing bodies named in the agreement, when utilizing cooperative purchasing agreements. Central Purchasing will work with departments who anticipate receiving grants so that we can have research completed and documents prepared for competitive bidding, RFP or utilization of Cooperative Purchasing Agreements upon award whenever possible.

San Juan County will amend its Standard Purchasing Procedures in January, 2014 to reflect this change.

**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, 2013**

**STATUS OF PRIOR YEAR FINDINGS**

<u>Description</u>	<u>Status</u>
The FY2012 audit did not contain any findings	N/A

**SAN JUAN COUNTY, NEW MEXICO  
EXIT CONFERENCE  
Year Ended June 30, 2013**

An exit conference was held on October 31, 2013 and attended by the following:

San Juan County:

Scott Eckstein, Commission Chairman  
Mark Duncan, County Treasurer  
Kim Carpenter, County Executive Officer  
Mike Stark, County Operations Officer  
Marcella Brashear, Chief Financial Officer  
Brooke Quintana, Deputy Finance Officer  
Carol Taulbee, Chief Deputy Treasurer

Communications Authority:

Jim Durrett, Legal Representative

San Juan Water Commission:

Jim Durrett, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Chris Garner, Principal  
Jim Cox, Senior Accountant