

**SAN JUAN COUNTY
NEW MEXICO**

COMPREHENSIVE ANNUAL FINANCIAL REPORT



Shiprock, New Mexico

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2015**

*Prepared by:
San Juan County Finance Department*

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San Juan County Fair

Keith Johns
Chairman

Scott Eckstein
Chairman Pro Tem

Wallace Charley
Member

Jack Fortner
Member

Margaret McDaniel
Member



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Mr. Kim J. Carpenter
County Executive Officer

November 2, 2015

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 the State Auditor's office designated by the State Auditor, or by independent auditors approved by the State Auditor. 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 1st each year for the fiscal year ending June 30th. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of San Juan County, NM for the fiscal year ended June 30, 2015.

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, 2015, 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, 2015 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 2014 estimated population according to the U.S. Census Bureau of 123,785. The population decreased slightly by 0.8% since the 2005 population which was 124,809. 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, 2015 was 6.5625%. 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, 284 volunteer firefighters, protection of its citizens through the Sheriff's department, road maintenance and construction, waste transfer stations, parks and facilities, adult and juvenile correction facilities, DWI/Meth facility, building permits, addressing, subdivisions, and Section 8 housing program.

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

The annual budget serves as the foundation for San Juan County's financial planning and control. The County Commission is required to annually approve and submit an interim budget by June 1st and a final approved budget by July 31st to the New Mexico Department of Finance and Administration (DFA) for their review and approval. The appropriated budget is prepared by fund and department. All budget adjustments must be approved by the County Commission. All budget increases and transfers between funds must also be approved by the DFA. The County Commission also annually approves the five-year Infrastructure Capital Improvement Plan (ICIP). The capital improvement process entails input from County staff, citizens, social organizations and the community obtained through several public hearings. Both short-term and long-term capital infrastructure needs are identified and prioritized based on existing health and safety hazards, requirement by law, regulation or court mandate, critical to structural integrity, impact on operating budget, and scheduling. Potential sources of funding are identified for each project. The County's approved ICIP is then incorporated into the State of New Mexico's capital planning process. The County also annually updates and monitors the Strategic Plan which outlines goals and accomplishments for each department.

Factors Affecting Financial Condition

Local Economy: The County is the retail hub for the four corners area serving an estimated consumer population of 250,000. The area continues to draw consumers from New Mexico, Utah, Colorado, and Arizona. San Juan County's gross receipts taxes were impacted by the national economic downturn. As the economy continues to struggle, San Juan County experienced a decrease in gross receipts tax of 1.29% from FY13 to FY14. Revenues for FY15 increased by 12.05% when compared to FY14; however, the FY15 revenue includes a full year of revenue from the General Fund 1/16th GRT increment implemented in the previous fiscal year. It also includes restructuring the gross receipts taxes by eliminating the 1/8th Local Hospital GRT and implementing the first and second 1/8th Hold Harmless GRT increments, which were effective January 1, 2015. San Juan County also implemented a 1/6th County Health Care Gross Receipts Tax, which is deposited directly to the State's County Supported Medicaid Fund, effective January 1, 2015. San Juan County continues to conservatively budget gross receipts tax revenue for FY16 with an overall projected 3% decline over FY15 actual receipts.

San Juan County experienced some growth as evidenced by national chains moving into the area. Freddy's Burgers and Dickey's Barbeque Pit opened in June 2015 and July 2015 respectively. There are also plans for a Chick-fil-A and Del Taco to open for business in the fall of 2015. Construction was completed on the new Dick's Sporting Goods and the grand opening is scheduled for November 6th. Western Energy Partners plans to break ground on a roughly \$1 billion gas/solar power plant. The new 750 megawatt power plant will combine natural gas (680 megawatts produced) and photovoltaic power (70 megawatts produced). It is anticipated that the power plant will employ 30 full-time positions and create as many as 800 temporary jobs during construction. Process Equipment and Service Company (PESCO) will create as many as 150 jobs by next year as it expands its Farmington headquarters. The oil-field servicing company has grown in the last nine months by about 80 jobs, and now currently employs 340 workers. PESCO is enlarging the Farmington factory by 70 percent and will begin hiring more employees once the expansion is complete.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 6.7% as of June, 2015 which is up from 6.5% in May and 6.3% a year earlier. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA increased by 1,100 jobs, or 2.2% in its total nonfarm employment level. Employment in the private sector increased by 800 jobs, or 2.0%. The goods-producing industries added 1,000 jobs, representing an increase of 8.5%. Employment within the private service-providing industries was down 200 jobs over the year, representing a decline of 0.7%." Local government jobs increased by 300 jobs, representing growth of 3.2% in this sector. San Juan County's unemployment rate of 6.7% is slightly higher than the State of New Mexico rate of 6.4% and is higher than the national unemployment rate of 5.3% as of June 30, 2015.

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 ConocoPhillips, Chevron, BP America, Enterprise Products, El Paso Natural Gas, Dugan Productions, Williams Field Service, XTO Energy, Western Energy, and Val Verde Gas. The low oil and gas prices are starting to have a negative effect on some of the local oil companies. Haliburton and ConocoPhillips have started to lay off employees due to the drop in prices. A spokesman for the New Mexico Oil and Gas Association, Wally Drangmeister, indicated that even if oil prices remain low for a long period of time, it doesn't necessarily mean production will decrease. George Sharpe, investment manager for Merrion Oil and Gas, agreed and indicated that smaller companies in the basin depend on revenue from a few wells, while larger companies have already planned their 2015 budgets to expend capital for oil exploration. Encana Corp. announced in a press release that it plans to spend \$350 million to \$450 million between three different oil plays, including the San Juan Basin. WPX Energy indicated they are still assessing how the lower oil prices are going to affect their plans for oil exploration.

Grand opening ceremonies were held on September 15, 2015 at the San Juan College School of Energy. The recently completed 65,000 square foot building hosts a state of the art energy education program, the result of collaboration between the college, industry partners and state legislators. BP America Production Company provided a \$5

million donation to San Juan College's School of Energy for the project. BP's donation was in response to the growing workforce development needs in the San Juan Basin's energy industry. Other donors for the \$15.8 million School of Energy construction project included, the Arizona Public Service Foundation, ConocoPhillips, DJ Simmons Inc./Twin Stars LTD., Encana Corp., Merrion Oil & Gas, Public Service Company of NM, Dugan Production, Dugan Family Foundation, the Williams Foundation, the Westmeath Foundation, WPX Energy Inc., and the XTO Energy Inc.

San Juan County's oil & gas revenue is showing signs of decreasing due to the lower oil and gas prices. The County's oil & gas revenues began to decrease slightly throughout FY15. Actual revenues for FY15 were \$7,039,302 of which \$5,863,172 is from production. This represents a 10.21% decrease over FY14 production revenue. San Juan County is projecting a decrease of 19.90% or \$5,638,209 total oil & gas production and equipment revenue for FY16.

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 FY14, the County received the required \$2 million in revenue and no excess due to the declining net gaming revenue. San Juan County received the required \$2 million in revenue with no percentage of net gaming revenue for FY15 and will budget only the required payment for FY16.

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. San

Juan County is currently working on the Pinon Hills road construction project that will connect the fastest growing area of the unincorporated area of San Juan County, Crouch Mesa, with the fastest growing area in the City of Farmington, east Farmington. San Juan County will be responsible for connecting Southside River Road to CR390. San Juan County will be the fiscal agent for our respective part of the project. Project costs to date are \$855,070. The funding sources will be through revenue bonds and federal funding. This expansion project demonstrates the continued growth in San Juan County.

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

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

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

The San Juan County Commission voted on September 4, 2012 to amend the County's Growth Management Plan. The amendment shows that the County will consider zoning rules for businesses and residences in unincorporated areas. The amendment contains a

proposed land-use district map, designating certain unincorporated areas for residential use and other areas for commercial or industrial use. County officials have acknowledged that zoning laws may be needed in the future as the population living on a limited amount of private land in the community continues to grow.

Cash Management Policies: The state DFA requires New Mexico counties to maintain a cash balance in the General Fund of at least 3/12ths (25%) of the General Fund's budgeted expenditures and a 1/12th (8.33%) reserve for county road funds in order to maintain adequate cash flow until the next significant property tax collection. The County met and exceeded the state's cash reserve requirements. The General Fund (sub-fund's) cash reserve at June 30, 2015 was \$18,969,879 or 62.74% 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, 2015 was \$709,062 or 8.3% of the Road Fund's final expenditure budget, meeting the 1/12th reserve requirement. The County's overall General Fund unrestricted fund balance of \$22,756,093 at the end of the fiscal year is 35.54% 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, 2014. 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 ninth 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 FY15 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 seventh year that the County has received this GFOA budget award.

San Juan County has received an Audit Accountability Award from New Mexico Association of Counties. This award is given in recognition of a large, mid-size and small county who have shown the most improvement in their audits, submitted their audits in a timely manner, and have sustained excellence with the highest audit opinions for the past three years. Only two other counties in the state earned this honor in 2014.

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,



Mr. Kim Carpenter
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, 2014

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, 2015

County Commission Elected Officials

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

Elected Officials

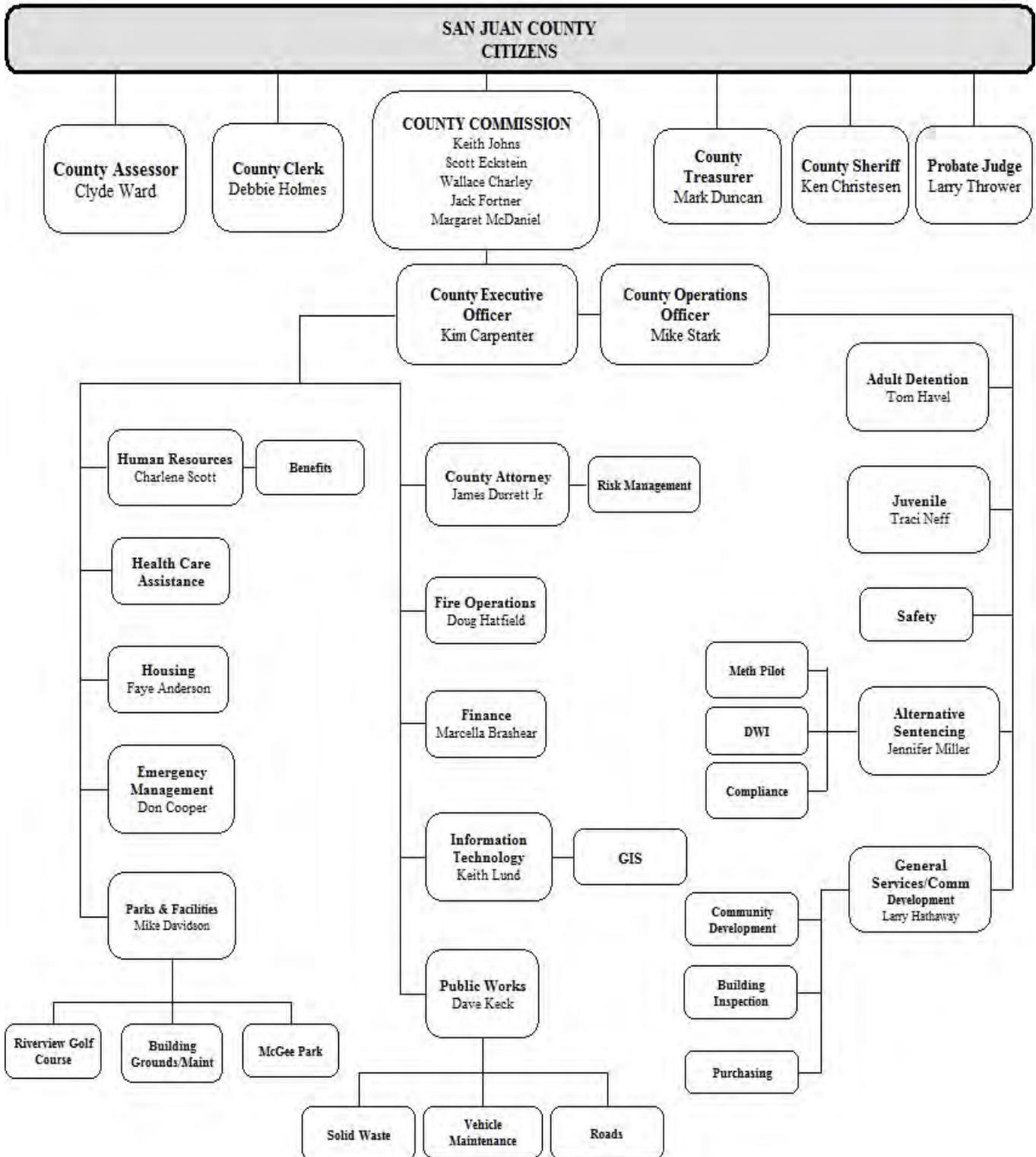
County Assessor	Clyde Ward
County Clerk	Debbie Holmes
County Treasurer	Mark Duncan
Probate Judge	Larry Thrower
Sheriff	Ken Christesen

County Executive Office

County Executive Officer	Dr. Kim Carpenter
County Operations Officer	Mike Stark

Department Administrators

Adult Detention Administrator	Tom Havel
Alternative Sentencing Administrator	Jennifer Miller
Chief Financial Officer	Marcella Brashear, CPA
Chief Human Resources Officer	Charlene Scott
Chief Information Technology Officer	Keith Lund
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



INDEPENDENT AUDITOR'S REPORT

To the County Commission
San Juan County
and Mr. Tim Keller
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, and the aggregate remaining fund information and the budgetary comparisons for the general fund and major special revenue funds of San Juan County, New Mexico ("County") as of and for the year ended June 30, 2015, 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 have also audited the financial statements of each of the County's nonmajor governmental funds, fiduciary fund and the budgetary comparisons for the major debt service fund and all of the 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, 2015, 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, 2015, 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 principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund and fiduciary fund of the County as of June 30, 2015, and the respective changes in financial position thereof and the respective budgetary comparisons for the major 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.

Change in Accounting Principle

As discussed in Note 16 to the financial statements, in 2015 the County adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

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 16 to 32, Schedule of County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 87 to 89 and 90 to 95, respectively, 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 financial statements that collectively comprise the County's basic financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, introductory and statistical sections, financial data schedule, and the other schedules as 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 Section 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 Section 2.2.2 NMAC are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, statistical section, and the Schedule of Vendors 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 2, 2015 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.



Albuquerque, New Mexico
November 2, 2015

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015**

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, 2015. 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 1-8 of this report.

Financial Highlights

- The assets and deferred outflows of San Juan County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$204,659,228 (*net position*). Of this amount, \$(10,969,996) was reported as *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- Total net position decreased by \$41,450,746 from the prior year, which includes restating the prior year's net position by \$(43,976,443) due to the GASB 68 implementation.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$93,622,710, increasing \$18,947,236 from the prior year. Approximately 36.64% of this total fund balance amount, \$34,306,443, 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 \$22,756,093, or 44.62% 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.

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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*

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

San Juan County maintains 34 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Corrections, GRT-Communications/EMS fund, and the GRT Revenue Bond Series 2015 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 remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

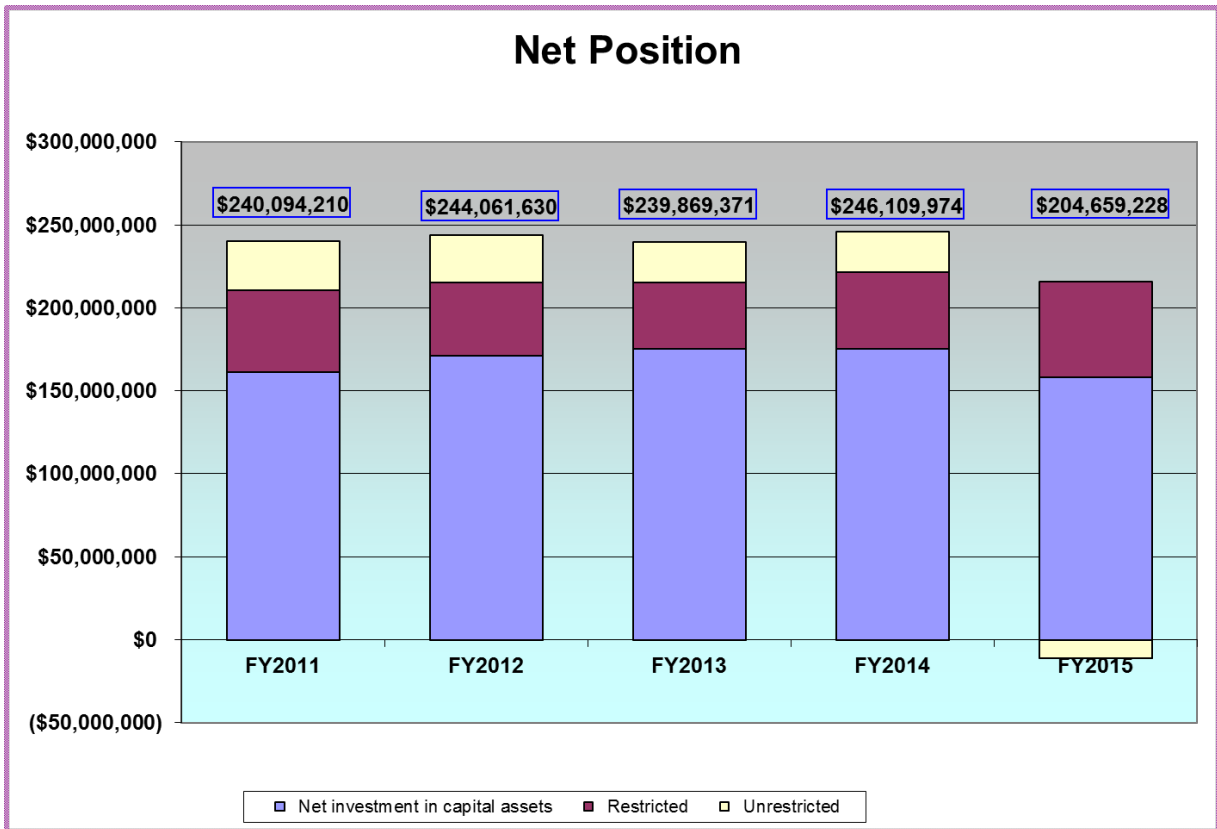
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Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-85 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 financial 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, total assets and deferred outflows exceeded liabilities and deferred inflows by \$204,659,228 at the close of the most current fiscal year. Below is a chart indicating the net position changes over the last five fiscal years.



In FY15, 77% 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

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to provide services to citizens; consequently, these assets are *not* available for future spending. Although San Juan County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

San Juan County's Net Position

	Governmental Activities	
	FY 2015	FY 2014
Current and other assets	\$ 99,089,552	\$ 80,447,493
Capital assets	216,186,148	218,080,764
Total assets	<u>\$ 315,275,700</u>	<u>\$ 298,528,257</u>
Deferred outflow - pension related	\$ 3,307,315	\$ -
Deferred outflow - charge on refunding	805,668	496,162
Total deferred outflow	<u>\$ 4,112,983</u>	<u>\$ 496,162</u>
Long-term liabilities outstanding	\$ 96,729,170	\$ 47,797,781
Other liabilities	5,017,413	5,086,125
Total liabilities	<u>\$ 101,746,583</u>	<u>\$ 52,883,906</u>
Deferred inflow - pension related	\$ 12,950,072	\$ -
Deferred inflow - unearned revenue HUD	32,800	30,539
Total deferred inflow	<u>\$ 12,982,872</u>	<u>\$ 30,539</u>
Net Position		
Net Investment in capital assets	\$ 158,073,975	\$ 175,548,986
Restricted	57,555,249	46,060,723
Unrestricted (Deficit)	<u>(10,969,996)</u>	<u>24,500,265</u>
Total net position	<u>\$ 204,659,228</u>	<u>\$ 246,109,974</u>

An additional portion of San Juan County's net position, \$57,555,249, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(10,969,996) represents *unrestricted net position*.

At the end of the current fiscal year, San Juan County is able to report positive balances in two of the three categories of net position for governmental activities. In the prior year, the County was able to report positive balances in all three categories.

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Net position decreased by \$41,450,746 a 16.84% decrease from the prior fiscal year. The decrease is due to the \$(43,976,443) restatement due to the GASB 68 implementation regarding the pension liability.

Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2015.

San Juan County's Changes in Net Position

	Governmental Activities	
	FY 2015	FY 2014
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 14,222,265	\$ 13,778,797
Operating grants & Contributions	10,834,903	12,542,884
Capital grants & Contributions	1,506,240	4,683,445
General Revenues		
Property taxes	23,005,565	23,393,993
Gross Receipts taxes	40,715,728	35,174,676
Gas/Motor Veh. Taxes	2,107,049	2,014,338
Oil & Gas taxes	7,039,303	7,575,607
Payment in Lieu of taxes	2,014,292	2,208,656
Other taxes	1,797,121	1,780,304
Investment earnings	665,914	477,977
Other	3,213,063	2,468,110
Total revenues	<u>107,121,443</u>	<u>106,098,787</u>
<u>Expenses</u>		
General government	15,240,846	12,299,000
Public safety	51,041,679	46,700,182
Public works	8,763,722	7,570,696
Health and welfare	18,361,113	20,463,300
Culture and recreation	5,608,439	5,596,955
Environmental	4,583,796	4,722,692
Interest on long-term debt	996,151	2,505,359
Total expenses	<u>104,595,746</u>	<u>99,858,184</u>
Change in net position	<u>2,525,697</u>	<u>6,240,603</u>
Net position Beginning	246,109,974	239,869,371
Restatement, Notes 11 & 16	(43,976,443)	-
Net position, beginning, as restated	<u>202,133,531</u>	<u>239,869,371</u>
Net position Ending	<u>\$ 204,659,228</u>	<u>\$ 246,109,974</u>

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Governmental activities increased San Juan County's net position by \$2,525,697. Key elements of this increase are as follows:

Revenues: The economic conditions improved slightly in FY15 as compared to FY14 as the revenues increased by 0.96%.

- Charges for Services revenue increased mainly in the Major Medical Fund due to an increase in stop loss claims and reimbursements throughout the fiscal year. The revenues collected increased by \$294,978 from FY14 to FY15.
- The overall decrease in Operating Grants and Contributions from FY14 to FY15 was \$1.7 million. The main factor driving this decrease was due to a \$2.3 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease was offset by a \$3.9 million decrease in the Supplemental Sole Community Provider Match expenditure. There was an increase in revenues of \$422,480 in Public Safety operating grants and contributions due to reimbursements received by the City of Farmington, City of Aztec, and City of Bloomfield for their share of Pictometry services.
- The significant decrease in Public Works Capital Grants and Contributions is due in part to \$1.5 million in funding from the Navajo Nation for Bridge 8105 construction costs received in FY14. Total construction costs are estimated to be approximately \$2,950,000 with \$1.5 million provided by the Navajo Nation, \$918,480 provided from grants and the remainder provided by County funds. There was also a decrease in Public Safety Capital Grants and Contributions resulting from a \$958,000 State Fire Equipment grant received in FY14.
- Property Tax Revenue decreased by \$388,428, 1.66%, resulting from new property valuations completed in September 2014 and the corresponding property taxes imposed. Net taxable values for residential property increased by 3.19%. Non-residential property net taxable values decreased by 5.10%, mainly due to a decrease in centrally assessed property values. The implemented mil rate remained at 8.5 mils.
- Gross Receipts Tax revenue increased by \$5,541,052, 15.75% from the prior year, due to the implementation of Ordinance 89, imposing the first 1/8th Hold Harmless Gross Receipts Tax increment, Ordinance 90, imposing the second 1/8th Hold Harmless Gross Receipts Tax increment and Ordinance 91, imposing the 1/16th County Health Care Gross Receipts Tax, effective January 1, 2015. The County also experienced a full year collection of the General Fund 1/16th gross receipts tax, previously imposed by Ordinance #80 effective January 1, 2014. The County recognizes the need to continue to budget gross receipts tax revenue conservatively and FY15 was budgeted at an estimated 5% decrease from the prior year's actual receipts. The actual gross receipts tax increased 12.05% as compared to FY14. FY15 receipts included a full year's collection of revenue from the new General Fund 1/16th gross receipts tax increment effective January 1, 2014.

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- Revenue from oil and gas production and equipment decreased by \$536,304, (7.08%) from the prior year, mainly due to fluctuation in oil and gas production and prices.
- 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. Originally, the federal government had not approved an additional extension of the full funding, resulting in the County decreasing the FY14 estimated PILT funding by over \$713,000. However, in mid-June, 2014, PILT was reauthorized under the Agriculture Act of 2014, which funded full entitlement levels of the program. The actual PILT revenue received from FY14 to FY15 decreased by \$194,364 or (8.80%).
- In accordance with the updated Franchise Tax Agreement, the City of Farmington Electric Utility's franchise tax payment remained at 3% for FY15. The franchise tax revenue increased by \$16,817 from the prior year, mainly due to the City of Farmington's Power Cost Adjustment (PCA) factor.
- The significant increase of \$187,937 in investment earnings is due in part to higher cash balances, as well as the net effect of the fair value adjustment \$237,815.
- Miscellaneous revenues increased by \$744,953 as a result of project contributions received in the Road Fund from the Navajo Nation for various road and parking lot improvements.

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 FY15 budget even through stressed economic times.

Expenses: Expenses increased by 4.74% 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. However, due to the struggling economy, the San Juan County Commission approved the prior year, FY14, budget with no wage increases, step increases, or cost of living adjustments. FY15 included a 2% cost of living adjustment and a 1% step increase.
- The County implemented a hiring freeze beginning in FY10. A total of 26 positions from various County departments were frozen during FY15, holding steady from the prior year, at a savings of \$1,551,294. One position in the IT department was removed in FY15 after it was vacated by a retiring employee. Another position for the San Juan Water Commission was added in FY15, after their Board and the Commission approved.

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- Due to the rising cost of health care, the County Commission approved a slight change to the health care premium split between the County and its employees. Effective July 1, 2013, the County pays 79% and the employee 21% of the premiums into the Major Medical Fund. Prior to FY14, the County paid 80% and the employee paid 20% of the health care premiums. There were no increases in premiums and no changes to the County health insurance plan for FY15. Health care fees in the amount of \$61,968 were incurred as part of a requirement of the Affordable Health Care Act. Fees are anticipated to increase over the upcoming fiscal years.
- The General Government expenses increased by \$2.9 million comparing FY15 to FY14. The main reason for the increase is due to County Maintained mileage changes on the annual resolution certifying public roads maintained by San Juan County from the prior fiscal year.
- The Public Works expenses increased by \$1.2 million, 15.76% comparing FY15 to FY14. The main reason was due to the increased depreciation expense in the Public Works function resulting from infrastructure adjustments based on the annual mileage recertification changes from FY14.
- The FY15 Health and Welfare expenses decreased by \$2.1 million from FY14. The main factor driving this decrease was due to a \$2.3 million decrease in Sole Community Provider funding from San Juan Regional Medical Center. This decrease in funding was offset by a \$3.9 million decrease in the Supplemental Sole Community Provider Match expense, a decrease in the Indigent Claims paid of \$1.2 million, and an increase in Safety Net Care Pool expenditures of \$2.9 million.
- The FY15 Interest on Long-Term Debt decreased from FY14 due to the implementation of GASB #65. The interest expense included an additional \$752,226 of previously unamortized bond issuance costs in FY14. FY15 includes a reduction in interest on long-term debt as a result of the refunding of the 2005 Gross Receipts Tax Revenue bonds in the amount of (\$781,508), along with additional bond premium amortization and deferred charges resulting from the issuance of the GRT Refunding Revenue Bond Series 2015A (\$179,152) and GRT Improvement Revenue Bonds Series 2015B (\$62,444).

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.

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As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$93,622,710 an increase of \$18,947,236 in comparison with the prior fiscal year's fund balance. Approximately 36.64% of this total amount, or \$34,306,443 constitutes *unrestricted fund balance* (consisting of \$6,136,040 *committed*, \$15,917,555 *assigned*, and \$12,252,848 *unassigned*) which is available for spending at the government's discretion. \$1,319,447 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 (\$998,928), public safety (\$15,297,164), healthcare expenditures (\$16,350,040), GRT Bond Series 2008 (\$137,903), GRT Bond Series 2015 (\$18,894,882), grant funding (\$3,538,153), GRT reserve (\$1,344,680), and other purposes (\$1,435,070). 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 increased fund balance was due to the issuance of GRT Refunding Revenue Bond Series 2015A, which refunded the San Juan County, New Mexico Subordinate GRT Revenue Bonds, Series 2005, and the issuance of the GRT Improvement Revenue Bonds Series 2015B. Total restricted fund balance as of June 30, 2015 for the GRT Bond Series 2015 was \$18,894,882.

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 \$22,756,093, while total fund balance reached \$34,252,815. 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 44.62% of total General Fund expenditures, while total fund balance represents 67.16% of that same amount.

The fund balance of the General Fund increased by \$12,835,916 or 59.93% during the current fiscal year. Overall the General Fund's FY15 revenues were \$9.2 million higher than FY14 revenue. Gross receipts tax revenue increased by nearly \$5.6 million or 322.69% in the General Fund due to the County Commission approving Ordinance #89 imposing the first 1/8th Hold Harmless GRT increment and Ordinance #90 imposing the second 1/8th Hold Harmless Gross Receipts Tax increment, both effective January 1, 2015. In FY15, the taxes generated \$2.7 million (partial year collection of 4 months). The General Fund also recognized a full years' collection on the 1/16th gross receipts tax that was effective January 1, 2014 (Ordinance #80) in the amount of \$2.3 million. Also, contributing to the increase of gross receipts tax was the implementation of Ordinance #91, imposing the 1/16th County Health Care Gross Receipts Tax, effective January 1, 2015. In FY15, the tax generated \$699,281 (partial year collection of 4 months). The County began reporting the 2nd 1/8th County Gross Receipts Tax increment in the Healthcare Assistance Fund beginning in FY15, previously reported in the Health Care Fund. Total gross receipts taxes reported in the Healthcare Assistance Fund for FY15 was \$5.7 million. The revenues also include a \$237,815 unrealized gain on investments.

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The PILT revenue decreased by \$194,364 or (8.80%) due to changes in the full entitlement funding levels under the Agriculture Act of 2014. The General Fund's Intergovernmental revenue decreased by \$2.2 million mainly due to the decrease in Sole Community Provider funding from San Juan Regional Medical Center of \$2.3 million. This decrease in funding was offset by a \$3.9 million decrease in the Sole Community Provider Match expense, a \$1.2 million decrease in Indigent Claims paid, and a \$2.9 million increase in the Safety Net Care Pool expense. The fund balance of the General Fund increased in FY15 primarily due to the decrease in expenditures incurred throughout FY15 of \$2.2 million or 4.12%, along with the significant increase in revenues received over the prior year. 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, the Gross Receipts Tax-Communications/Emergency Medical Services fund, and the GRT Revenue Bond Series 2015 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. In FY15, the per-diem rate dropped from \$70.13 to \$66.16 and prisoner care revenues generated from the cities of Farmington, Aztec, and Bloomfield decreased by \$73,716 due to the decreased per diem rate. Actual bed days increased for the City of Farmington and the City of Aztec. The City of Bloomfield experienced a slight decrease in the number of bed days for FY15. A new fee was approved by the Commission effective September 1, 2013 for booking inmates. This booking user fee set at \$10 per inmate generated \$64,427 at the adult detention facility in FY15, an increase of \$16,965 or 35.74% over FY14. FY15 also includes insurance recoveries in the amount of \$59,811 for replacement of the boiler system at the adult detention facility.

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. An election was held in March, 2013 and voters overwhelmingly voted in favor of Ordinance #79 keeping the tax in place to fund the Communications Authority and the Ambulance and giving the County the ability to collect the tax indefinitely.

The **Gross Receipts Tax Revenue Bonds Series 2015 Fund** was established to account for the capital projects funded by the GRT Revenue Bonds issued in 2015. The projects include designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department will also be utilizing funds to renovate fire department substations including acquisition of equipment and real property, and acquiring equipment and other personal property for other projects. The Road Department will also be utilizing funds for road

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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improvements, acquiring right of way or land for road or other projects, and parking lot improvements.

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 \$5,817,661 more than the original estimates and the expenditure budget was \$2,070,718 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The gross receipts tax revenues from the 2nd 1/8th Hold Harmless was not originally included in the FY15 budget. The budget was increase by \$1,353,110 to account for the new tax increment. The budget was also increased by \$699,281 for the 1/16th County Health Care gross receipts tax. Both taxes were effective January 1, 2015.
- The General Fund revenues were increased by \$2.3 million to account for project contributions received from the Navajo Nation for road maintenance projects, and contributions from San Juan Soil and Water Conservation for chemicals, City of Farmington for a chip seal project, and from New Mexico Gas Company for a rock quarry study.
- An adjustment for \$1.2 million was completed in FY15 to increase revenues received from stop loss health claim reimbursements in the Major Medical Fund. Subsequently, offsetting expenditures were also increased in the Major Medical Fund by \$1.2 million to cover employee health claims.
- Budgeted expenditures were increased in the Road Fund by \$1.1 million to cover the costs associated with the Navajo Nation road projects, San Juan Soil and Water chemical purchases, City of Farmington Chip Seal project, and New Mexico Gas rock quarry study.
- The General Fund's miscellaneous and refund revenue was increased by \$161,047 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.

During the year General Fund revenues came in over budgetary estimates by approximately \$300,000 and expenditures were less than budgetary estimates by approximately \$8.8 million. The main reason for the differences was due to the increase in gross receipts tax collected, coming in \$736,736 higher than anticipated and property taxes coming in \$359,788 over budget. There was a decrease in oil and gas production revenues for FY15. The revenue received was \$813,105 lower than budgeted. Payment in lieu of taxes received was also \$185,708 lower than anticipated. Overall, the General

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Government expenditures were \$1,531,276 lower than budgeted. The Public Safety expenditures were \$1,390,485 lower than budgeted mainly due to turnover and understaffing. The Health Care Assistance Fund expenditures were \$2,431,360 lower than budgeted due to a reduction in indigent claims paid in FY15. The Road expenditures were \$2,133,356 lower than budgeted due to road maintenance and projects still in process. The Major Medical expenditures were \$1,076,695 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, 2015 amounts to \$216,186,148 (net of accumulated depreciation) as compared to \$218,080,764 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 Cedar Hill Fire Department Addition. Total construction costs were \$332,011.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$855,070.
- Construction continued on the Bridge 8105 CR 7150; construction-in-progress as of the close of the fiscal year was \$2,866,830.
- Construction continued on the Lower Valley Lagoon project; construction-in-progress as of the close of the fiscal year was \$226,570.
- Construction continued on the San Juan Regional Medical Center 2nd and 4th Floor Renovation and Endoscopy project; construction-in-progress as of the close of the fiscal year was \$3,495,922.

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

	<u>Governmental Activities</u>	
	<u>FY2015</u>	<u>FY2014</u>
Land	\$ 8,057,073	\$ 8,138,583
Buildings and improvements	110,967,743	117,108,135
Machinery and equipment	17,127,158	16,437,520
Infrastructure	71,607,681	74,360,471
Construction in progress	8,426,493	2,036,055
Total	<u>\$ 216,186,148</u>	<u>\$ 218,080,764</u>

Additional information on San Juan County’s capital assets can be found in note 1 on page 49 and note 6 on pages 59-61.

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Long-term debt. At the end of the current fiscal year, San Juan County had total debt outstanding of \$55,355,000. All of the County’s current outstanding debt is secured by specified gross receipts taxes.

In FY12 the County 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.

On March 25, 2015, San Juan County issued GRT Refunding Revenue Bonds Series 2015A for \$16,055,000 and GRT Improvement Revenue Bonds Series 2015B for \$17,840,000. The Series 2015A Bonds were issued to provide funds for refunding, refinancing, discharging, and prepaying the San Juan County, New Mexico Subordinate GRT Revenue Refunding Bonds, Series 2005. The Series 2015B Bonds were issued to provide funds for designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department will be utilizing \$6.2 million to renovate fire department substations including acquisition of equipment and real property, and acquiring equipment and other personal property for other projects. The remaining amount will be used for road improvements, acquiring right of way or land for road and other projects, energy conservation improvements, County building improvements including parking improvements, and fiber optics improvements.

More information concerning outstanding debt and these transactions can be found in note 7 on pages 61-66.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2015 deadline.

San Juan County’s Outstanding Debt

	Governmental Activities	
	FY2015	FY2014
GRT Revenue Bonds	\$ 48,115,000	\$ 34,285,000
NMFA Loan	7,240,000	7,800,000
Total Outstanding Debt	<u>\$ 55,355,000</u>	<u>\$ 42,085,000</u>

Credit ratings. San Juan County’s GRT Revenue Bonds Series 2008 and Series 2015A are rated A2 by Moody’s and A+ by Standard & Poor’s. San Juan County’s GRT Revenue Bonds Series 2015B are rated A1 by Moody’s and A+ by Standard & Poor’s.

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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 \$3,971,520,476. Thus, San Juan County's legal debt limit is \$158,860,819. 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 61 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 6.7%. This is up slightly from the June 2014 rate of 6.5%. It stands slightly higher than the State of New Mexico's rate of 6.4% and higher than the nationwide rate of 5.3%.
- 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 New Mexico Legislature passed a repeal of the Hold Harmless provisions related to gross receipts tax on food and medical sales. This new legislation will phase out the State's Hold Harmless payments beginning in FY16. In FY15, the County received \$2.6 million from the State as Hold Harmless payments. Anticipating the Hold Harmless phase out, the County budgeted a decrease of \$(177,237) in the FY16 gross receipts tax. Legislation now allows entities to implement a new local option Hold Harmless Gross Receipts Tax in 1/8th increments up to 3/8ths of one percent. The County Commission approved the implementation of the first 1/8th Hold Harmless Gross Receipts Tax increment effective January 1, 2015. In FY15, the County collected \$1,353,110 (partial year collection for four months). The estimated revenue from the first 1/8th increment for FY16 is estimated at \$4.4 million.
- The gross receipts tax rate from July 1, 2015 to December 31, 2015 remained at 6.5625%. The overall gross receipts tax rate increased by 3/16ths during FY15 due to the enactment of the 2nd 1/8th Hold Harmless gross receipts tax and the 1/16th County Health Care gross receipts tax. Gross receipts tax revenue was conservatively budgeted with an overall projected 5.17% increase over the FY15 actual receipts.
- Payments in Lieu of Taxes (PILT) – The FY16 budgeted revenues from PILT were estimated at a full funding level of \$2,000,000.
- Oil and gas production revenues were budgeted at an estimated 27.26% decrease from the prior year's actual receipts. Current receipts in FY16 July through October have decreased significantly by 45.88% from the same time period in the previous year.

**SAN JUAN COUNTY, NEW MEXICO
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JUNE 30, 2015**

- Oil and gas equipment revenues are based upon the previous year's production. Due to the rise in production in the previous year, the FY16 budgeted revenues for oil and gas equipment was increased by 16.75% from \$1.2 million to \$1.4 million.
- Three additional frozen positions were added in FY16. The FY16 budget includes a hiring freeze of 29 full-time positions for a total savings of \$1,755,189, and three intern positions for a total savings of \$40,138.
- In FY16 the County Commission approved a 1% Cost of Living Adjustment (COLA) and a 1% merit increase. The HCAP Claims Processor position was eliminated from the budget due to the restructuring of the Health Care Assistance Program Fund.
- The County Commission did not make any changes to the health insurance plan for FY16. Premiums are paid 79% by the County and 21% by the employee. There was no increase in premiums for FY16. Health care fees in the amount of \$43,388 were budgeted for FY16 as a requirement of the Affordable Health Care Act. Fees are anticipated to increase over the upcoming years.
- The FY16 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 FY15 was \$405,145 and the estimated revenue for FY16 is \$410,000. 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.
- Property Tax revenue was budgeted with an increase of 2.53% over FY15 actual receipts.
- 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 FY17 budget process.
- Priority Based Budgeting – The County entered into an agreement with the Center for Priority Based Budgeting on August 1, 2013. The consultants assisted the County in implementing Priority Based Budgeting for the FY15 and FY16 budget and will continue for the upcoming FY17 budget process.
- The Sole Community Provider program was eliminated by the State on December 31, 2013. The New Mexico Legislature passed Senate Bill #268 which created the Safety Net Care Pool. The bill requires Counties to annually contribute an equivalent of a 1/12th gross receipts tax revenue to the Pool. In accordance with the legislation, the County Commission approved Ordinance No. 87 regarding the quarterly payments to the State. The annual contribution for the County is approximately \$3 million and has been included in the FY16 budget.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015**

- Due to the elimination of the Sole Community Provider program, the new Safety Net Care Pool, and the new distribution formula, San Juan Regional Medical Center and the County expect to receive far less funds for uncompensated health care coverage. In order for the County to continue supporting health care providers for indigent care, on September 22, 2014, the County Commission passed Ordinance No. 91 implementing a 1/16th County Health Care Gross Receipts Tax effective January 1, 2015. The Commission also approved Ordinance No. 90 implementing the second 1/8th Hold Harmless Gross Receipts Tax increment which is also effective January 1, 2015. The County collected \$1,353,110 from the 2nd 1/8th Hold Harmless gross receipts tax and \$699,281 from the 1/16th County Health Care gross receipts tax in FY15 (both partial year collections for four months). The estimated revenue from both increments for FY16 is anticipated at \$6.6 million.
- With the adoption of the FY16 Final Budget, the Commission approved and funded a Pick Up of 4% of the employees' share of PERA contributions for certified Sheriff and Fire employees covered under PERA Municipal Police Member Coverage Plan 5 and PERA Municipal Fire Member Coverage Plan 5. The estimated cost of the Pick Up funded in the FY16 Final Budget is \$235,343 for Sheriff and \$20,102 for Fire. Once approved, the Pick Up Resolutions are irrevocable and need to be included in all future budgets.

All of these factors were considered in preparing San Juan County's operating budget for the 2016 fiscal year as well as planning for the FY17 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.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF NET POSITION
June 30, 2015

	Primary Government	Component Units	
	Governmental Activities	Communications Authority	San Juan Water Commission
ASSETS			
Cash and investments	\$ 86,798,443	\$ 1,314,286	\$ 50,027
Receivables, net of allowance for uncollectables	10,971,662	11,064	-
Inventories	242,363	-	-
Prepaid expenses	1,077,084	90,675	16,935
Capital assets, not depreciated	55,493,916	1,690,833	-
Capital assets, net of accumulated depreciation	<u>160,692,232</u>	<u>973,056</u>	<u>33,350</u>
Total assets	<u>315,275,700</u>	<u>4,079,914</u>	<u>100,312</u>
DEFERRED OUTFLOWS			
Pension related	3,307,315	174,592	29,932
Refunding of debt	<u>805,668</u>	<u>-</u>	<u>-</u>
Total deferred outflows	<u>4,112,983</u>	<u>174,592</u>	<u>29,932</u>
LIABILITIES			
Accounts payable	3,023,145	33,754	189,877
Accrued payroll	1,173,900	80,177	11,830
Accrued claims	378,797	-	-
Accrued interest	441,571	-	-
Net pension liability	32,779,214	1,758,931	260,556
Long-term liabilities, due in one year	6,004,370	165,932	33,989
Long-term liabilities, due in more than one year	<u>57,945,586</u>	<u>20,340</u>	<u>30,334</u>
Total liabilities	<u>101,746,583</u>	<u>2,059,134</u>	<u>526,586</u>
DEFERRED INFLOWS			
Pension related	12,950,072	689,332	102,113
Unearned revenue - HUD	<u>32,800</u>	<u>-</u>	<u>-</u>
Total deferred inflows	<u>12,982,872</u>	<u>689,332</u>	<u>102,113</u>
NET POSITION			
Net investment in capital assets	158,073,975	2,663,889	33,350
Restricted for:			
Debt service	557,357	-	-
Special projects	31,413,353	1,025,147	-
Capital Outlay	25,584,539	-	-
Unrestricted (deficit)	<u>(10,969,996)</u>	<u>(2,182,996)</u>	<u>(531,805)</u>
Total net position	<u>\$ 204,659,228</u>	<u>\$ 1,506,040</u>	<u>\$ (498,455)</u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Units	
					Governmental Activities	Communications Authority	San Juan Water Commission
Primary government							
Governmental activities							
General government	\$ 15,240,846	1,028,942	-	-	(14,211,904)		
Public safety	51,041,679	1,228,529	8,751,967	450,158	(40,611,025)		
Public works	8,763,722	20,980	468,353	790,826	(7,483,563)		
Health and welfare	18,361,113	8,553,509	1,163,484	197,204	(8,446,916)		
Culture and recreation	5,608,439	2,906,816	-	68,052	(2,633,571)		
Environmental	4,583,796	483,489	451,099	-	(3,649,208)		
Interest on long-term debt	996,151	-	-	-	(996,151)		
Total governmental activities	104,595,746	14,222,265	10,834,903	1,506,240	(78,032,338)		
Component Units							
Communications Authority							
Public safety	4,471,877	-	6,801,006	-		2,329,129	
San Juan Water Commission							
Environmental	1,789,046	8,461	1,583,510	-			(197,075)
Total component units	6,260,923	8,461	8,384,516	-		2,329,129	(197,075)
General Revenues							
Property taxes					23,005,565	-	-
Gross receipts taxes					40,715,728	-	-
Gas/Motor Veh. Taxes					2,107,049	-	-
Franchise taxes					1,797,121	-	-
Oil & Gas taxes					7,039,303	-	-
Payments in lieu of taxes					2,014,292	-	-
Unrestricted investment earnings					665,914	6,643	880
Sale of capital assets					-	-	2,121
Miscellaneous revenues					3,213,063	9,068	3,304
Total general revenues					80,558,035	15,711	6,305
Change in net position					2,525,697	2,344,840	(190,770)
Net position, beginning					246,109,974	1,536,080	44,137
Restatement-Pension Notes 11 & 16					(43,976,443)	(2,374,880)	(351,822)
Net position, beginning, as restated					202,133,531	(838,800)	(307,685)
Net position, ending					\$ 204,659,228	\$ 1,506,040	\$ (498,455)

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Corrections	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2015	Other Governmental Funds	Total
ASSETS						
Pooled cash and investments	\$ 29,799,607	-	10,649,351	18,900,131	27,449,354	\$ 86,798,443
Receivables						
Taxes	5,040,497	738,285	1,107,599	-	1,709,432	8,595,813
Intergovernmental	174,329	355,491	-	-	479,587	1,009,407
Loan receivable	-	-	-	-	65,933	65,933
Interest	148,351	-	-	-	-	148,351
Other	1,055,872	27,908	-	-	68,378	1,152,158
Inventories	184,355	-	-	-	58,008	242,363
Prepaid expenditures	885,944	-	-	-	191,140	1,077,084
Total assets	\$ 37,288,955	1,121,684	11,756,950	18,900,131	30,021,832	\$ 99,089,552
LIABILITIES						
Accounts payable	\$ 1,134,257	381,025	225,024	5,249	1,277,590	\$ 3,023,145
Accrued payroll	726,089	233,281	-	-	214,530	1,173,900
Accrued claims	378,797	-	-	-	-	378,797
Total liabilities	2,239,143	614,306	225,024	5,249	1,492,120	4,575,842
DEFERRED INFLOWS						
Property taxes	796,997	-	-	-	61,203	858,200
Unavailable revenue - HUD	-	-	-	-	32,800	32,800
Total deferred inflows	796,997	-	-	-	94,003	891,000
FUND BALANCES						
Nonspendable	1,070,299	-	-	-	249,148	1,319,447
Restricted	10,426,423	-	11,531,926	18,894,882	17,143,589	57,996,820
Committed	-	507,378	-	-	5,628,662	6,136,040
Assigned	10,459,334	-	-	-	5,458,221	15,917,555
Unassigned	12,296,759	-	-	-	(43,911)	12,252,848
Total fund balances	34,252,815	507,378	11,531,926	18,894,882	28,435,709	93,622,710
Total liabilities, deferred inflows, and fund balances	\$ 37,288,955	1,121,684	11,756,950	18,900,131	30,021,832	\$ 99,089,552

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, 2015

	Governmental Activities
Total Fund Balance Governmental Funds	\$ 93,622,710
Amounts reported for governmental activities in the statement of net position are different because:	
Refunding of debt	805,668
Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	3,307,315
Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	858,200
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(12,950,072)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	216,186,148
Accrued interest payable	(441,571)
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 premiums and discounts, whereas these amounts are amortized in the statement of activities. This amount is the net affect of long-term debt (\$96,729,170).	
The net affect of long-term debt is broken down as follows:	
Net affect of bonds/loans payable/claims and judgements	(59,158,341)
Net change in pension liability	(32,779,214)
Net affect of compensated absences	(4,791,615)
Subtotal	(96,729,170)
	(96,729,170)
Net position of governmental activities	\$ 204,659,228

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, 2015

	General	Corrections	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2015	Other Governmental Funds	Total
Revenues						
Taxes	\$ 45,028,120	4,728,816	7,102,855	-	17,681,508	74,541,299
Intergovernmental - Federal	2,014,292	-	-	-	2,492,443	4,506,735
Intergovernmental - State	468,353	-	-	-	5,537,623	6,005,976
Intergovernmental - Other	1,042,337	1,997,503	-	-	665,266	3,705,106
Interest and investment income	431,452	1,899	68,065	31,952	132,546	665,914
Fees	11,919,930	700,835	-	-	1,601,500	14,222,265
Sale of assets	105,350	-	-	-	29,780	135,130
Miscellaneous	3,012,145	57,204	-	-	143,714	3,213,063
Total revenues	64,021,979	7,486,257	7,170,920	31,952	28,284,380	106,995,488
Expenditures						
Current						
General government	12,429,414	-	-	5,249	711,236	13,145,899
Public safety	13,856,496	13,173,162	9,411,508	-	11,435,496	47,876,662
Public works	6,187,827	-	-	-	-	6,187,827
Health and welfare	14,683,013	-	-	-	1,264,459	15,947,472
Culture and recreation	3,661,890	-	-	-	1,051,713	4,713,603
Environmental	-	-	-	-	4,633,643	4,633,643
Capital outlay	183,100	35,067	546,680	142,551	9,645,630	10,553,028
Bond issuance costs	-	-	-	203,028	179,318	382,346
Debt service-principal	-	-	-	-	2,785,000	2,785,000
Debt service-interest expense	-	-	-	-	1,222,202	1,222,202
Total expenditures	51,001,740	13,208,229	9,958,188	350,828	32,928,697	107,447,682
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	13,020,239	(5,721,972)	(2,787,268)	(318,876)	(4,644,317)	(452,194)
Other Financing Sources (Uses)						
Proceeds of refunding bonds	-	-	-	-	16,055,000	16,055,000
Bond proceeds	-	-	-	17,840,000	-	17,840,000
Bond premium	-	-	-	1,373,758	2,394,778	3,768,536
Transfers, in	11,980,854	5,890,075	3,193,139	-	6,536,488	27,600,556
Transfers, out	(12,165,177)	-	(3,255,392)	-	(12,179,987)	(27,600,556)
Payment - refunded bond escrow	-	-	-	-	(18,264,106)	(18,264,106)
Total other financing sources (uses)	(184,323)	5,890,075	(62,253)	19,213,758	(5,457,827)	19,399,430
Net changes in fund balances	12,835,916	168,103	(2,849,521)	18,894,882	(10,102,144)	18,947,236
Fund balances beginning of year	21,416,899	339,275	14,381,447	-	38,537,853	74,675,474
Fund balances end of year	\$ 34,252,815	507,378	11,531,926	18,894,882	28,435,709	93,622,710

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, 2015

	Primary Government
	Governmental Activities
Net changes in fund balances total governmental fund	\$ 18,947,236
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 (\$11,501,304) exceed depreciation (\$11,515,379) and net loss on assets disposed of (\$1,880,541) in the current period. (The capital outlays include \$137,618 in donated assets).	(1,894,616)
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 the deferred inflow on property taxes from end of the year (\$858,200) exceeds the deferred inflow on property taxes from the beginning of the year (\$734,733).	123,467
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	(13,270,000)
Change in bond premium	(2,683,346)
Change in refunding of debt	309,506
Change in compensated absences	(168,374)
Change in claims and judgements	(93,900)
Change in capital leases	63,445
Subtotal	(15,842,669)
Change in accrued interest	(362,193)
Change in net pension liability	1,554,472
	(14,650,390)
 Change in net position governmental activities	 \$ 2,525,697

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 40,580,692	42,633,083	43,183,340	550,257
Intergovernmental - Federal	2,425,415	2,425,415	2,227,631	(197,784)
Intergovernmental - State	461,933	461,933	461,932	(1)
Intergovernmental - Other	1,228,762	1,026,031	1,048,089	22,058
Investment earnings	130,500	130,500	140,323	9,823
Fees	10,854,675	10,868,817	10,653,028	(215,789)
Sale of Assets	50,000	60,064	105,349	45,285
Miscellaneous	116,959	4,060,754	4,164,989	104,235
Total revenues	55,848,936	61,666,597	61,984,681	318,084
Prior year cash appropriated	6,054,596			
Total budgeted revenues	61,903,532			
Expenditures				
General Government				
County Commission	296,415	296,415	283,309	13,106
Administration	826,562	812,176	792,398	19,778
General Government	1,767,366	1,767,366	1,397,013	370,353
Information Technology	1,069,894	1,085,557	958,080	127,477
Geographic Information Systems	1,008,402	788,218	517,994	270,224
Finance	1,243,076	1,243,076	1,071,638	171,438
County Clerk	478,121	528,117	446,777	81,340
Bureau of Elections	547,898	497,902	360,918	136,984
Property Assessments	1,268,408	1,268,408	1,137,915	130,493
Treasurer	648,614	635,875	613,950	21,925
Probate Judge	43,539	43,539	43,143	396
County Attorney	694,583	694,583	587,389	107,194
Human Resources	528,374	528,374	483,615	44,759
Central Purchasing	421,715	421,715	385,906	35,809
Total general government	10,842,967	10,611,321	9,080,045	1,531,276
Public Safety				
Fire Prevention	819,947	980,994	968,003	12,991
Law Enforcement	13,014,911	12,809,382	11,507,885	1,301,497
Community Development	431,927	431,927	420,234	11,693
Building Inspection	413,624	413,624	365,805	47,819
Emergency Management	492,301	492,301	486,514	5,787
Safety	147,273	147,273	136,575	10,698
Total public safety	15,319,983	15,275,501	13,885,016	1,390,485
Health and Welfare	549,971	579,904	531,978	47,926
Culture and Recreation	3,766,340	3,771,340	3,663,191	108,149
Appraisals	612,459	622,439	556,809	65,630
Health Care Assistance Fund	8,200,569	8,084,870	5,653,510	2,431,360
Road Fund	7,398,440	8,586,938	6,453,582	2,133,356
Risk Management	2,903,958	2,933,092	2,928,193	4,899
Major Medical Fund	9,071,359	10,271,359	9,194,664	1,076,695
Total expenditures	58,666,046	60,736,764	51,946,988	8,789,776
Excess (deficiency) of revenues over (under) expenditures	3,237,486	929,833	10,037,693	9,107,860
Other financing sources (uses)				
Transfers in	14,556,944	14,576,944	11,271,022	(3,305,922)
Transfers out	(17,794,430)	(18,026,495)	(12,165,177)	5,861,318
Total other financing sources (uses)	(3,237,486)	(3,449,551)	(894,155)	2,555,396
Net change in fund balances	-	(2,519,718)	9,143,538	11,663,256
Fund balances - beginning	21,416,899	21,416,899	21,416,899	-
Fund balances - ending	\$ 21,416,899	18,897,181	30,560,437	11,663,256
Change in FMV investments			237,814	
Change in accounts receivable			2,628,796	
Change in prepaid expenses			165,433	
Change in accounts payable			517,508	
Change in accrued liabilities			256,380	
Change in deferred inflows			(113,553)	
GAAP fund balance			\$ 34,252,815	

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 4,359,811	4,359,811	4,709,986	350,175
Intergovernmental - Other	1,964,600	2,014,600	2,034,219	19,619
Investment income	3,000	3,000	1,899	(1,101)
Fees	706,800	742,935	705,999	(36,936)
Miscellaneous	-	59,811	56,917	(2,894)
Total revenues	<u>7,034,211</u>	<u>7,180,157</u>	<u>7,509,020</u>	<u>328,863</u>
Prior year cash appropriated	-	-	-	-
Total budgeted revenues	<u>7,034,211</u>			
Expenditures				
Current				
Public Safety				
Salaries and benefits	8,540,204	8,540,204	8,356,962	183,242
Operating expenses	5,108,156	5,315,467	5,018,697	296,770
Capital outlay	118,115	118,372	35,068	83,304
Total expenditures	<u>13,766,475</u>	<u>13,974,043</u>	<u>13,410,727</u>	<u>563,316</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,732,264)</u>	<u>(6,793,886)</u>	<u>(5,901,707)</u>	<u>892,179</u>
Other Financing Sources (Uses)				
Transfers in	6,732,264	6,793,886	5,890,075	(903,811)
Net change in fund balance	-	-	(11,632)	(11,632)
Fund balance, beginning	339,275	339,275	339,275	-
Fund balance, ending	<u>\$ 339,275</u>	<u>339,275</u>	<u>327,643</u>	<u>(11,632)</u>
Change in accounts receivable			(22,763)	
Change in prepaid expense			(64)	
Change in accounts payable			220,892	
Change in accrued liabilities			<u>(18,330)</u>	
GAAP fund balance			<u>\$ 507,378</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,542,525	6,542,525	7,074,852	532,327
Investment income	60,000	60,000	68,065	8,065
Total revenues	<u>6,602,525</u>	<u>6,602,525</u>	<u>7,142,917</u>	<u>540,392</u>
Prior year cash appropriated	3,323,493			
Total budgeted revenues	<u>9,926,018</u>			
Expenditures				
Public Safety				
Salaries and benefits	716,793	716,793	624,892	91,901
Operating expenses	8,382,090	10,603,033	8,763,320	1,839,713
Capital outlay	764,882	764,882	546,681	218,201
Total Expenditures	<u>9,863,765</u>	<u>12,084,708</u>	<u>9,934,893</u>	<u>2,149,815</u>
Excess (deficiency) of revenues over (under) expenditures	62,253	(5,482,183)	(2,791,976)	2,690,207
Other Financing Sources (Uses)				
Transfers in	4,411,082	4,411,082	3,193,139	(1,217,943)
Transfers out	(4,473,335)	(4,473,335)	(3,255,392)	1,217,943
Total other financing sources (uses)	<u>(62,253)</u>	<u>(62,253)</u>	<u>(62,253)</u>	<u>-</u>
Net change in fund balance	-	(5,544,436)	(2,854,229)	2,690,207
Fund balance, beginning	14,381,447	14,381,447	14,381,447	-
Fund balance, ending	<u>\$14,381,447</u>	<u>8,837,011</u>	<u>11,527,218</u>	<u>2,690,207</u>
Change in accounts payable			(23,295)	
Change in accounts receivable			28,003	
GAAP fund balance			<u>\$11,531,926</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
Fiscal Year Ended June 30, 2015

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 120,299
Property taxes receivable	<u>2,471,208</u>
Total Assets	<u><u>\$ 2,591,507</u></u>
 LIABILITIES	
Due to clerk refunds	\$ 905
Due to other taxing districts	<u>2,590,602</u>
Total Liabilities	<u><u>\$ 2,591,507</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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 3/16th gross receipts tax. 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, 2015**

**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, 2015**

**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).

Gross Receipts Tax Revenue Bonds Series 2015. To account for the capital projects funded by the GRT Revenue Bonds issued in 2015. The projects include new fire stations, existing fire station renovations, fire trucks and equipment, Pinon Hills road extension project, energy conservation improvements, resurfacing and parking lot improvements, and other County replacements and improvements. This fund was created by County resolution.

Fiduciary statements

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

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

Measurement focus, Basis of accounting

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

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.

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Also, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County reports deferred outflows for the deferred amount on bond refunding. Deferred inflows are reported in the governmental funds regarding property taxes and unavailable HUD revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

grants are recorded as receivables and revenues at the time reimbursement project costs are incurred. Revenues received in advance of project costs being incurred are deferred.

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

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

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

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

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

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

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

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

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

Bond Discounts/Premiums/Deferred Charge on Refunding. In governmental fund types, premiums and discounts, and similar items are recognized when the bonds are issued. In the entity-wide financial statements, bond discounts, premiums, and deferred charges on refunding are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. The entity-wide financial statements report the face amount of the bonds payable net of bond discounts and premiums. Whereas, the deferred charges on refunding are reported as a deferred outflow. Bond Issuance Costs are recognized as an expenditure in both the governmental fund types and the entity-wide financial statements when the bonds are issued.

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. San Juan County caps the accumulated vacation at 320 hours.

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Mexico Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

position have been determined on the same basis as they are reported by PERA, on the economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.
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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

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^{ths} of the General Fund's (sub-fund) budgeted expenditures (\$7,559,517) for subsequent year expenditures to maintain an adequate cash flow until the next significant property tax collection. The DFA also requires that 1/12th of the Road Fund budgeted expenditures be reserved (\$715,578). 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, 2015 were as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

	General	Corrections	Gross Receipts Tax Comm/EMS	GRT Revenue Bond Series 2015	Other Governmental Funds	Total
Fund Balance - San Juan County						
<u>Nonspendable</u>						
Prepaid insurance	\$ 885,944				\$ 191,140	\$ 1,077,084
Inventory	184,355				58,008	242,363
<u>Restricted</u>						
Grant funds					3,538,153	3,538,153
Debt Service					998,928	998,928
1% Appraisal fee	605,906					605,906
Healthcare	9,820,517				6,529,523	16,350,040
GRT Bond Series 2008					137,903	137,903
GRT Bond Series 2015				18,894,882		18,894,882
Gross Receipts Tax Reserve					1,344,680	1,344,680
Public Works					79,300	79,300
Public Safety						
Juvenile					1,021,444	1,021,444
Fire protection					2,598,824	2,598,824
Law enforcement					127,949	127,949
Communications/EMS			11,531,926			11,531,926
Emergency Medical Services					17,021	17,021
Environmental services					443,332	443,332
Clerks recording					290,619	290,619
Other purposes					15,913	15,913
<u>Committed</u>						
Corrections		507,378				507,378
Water Reserve					5,628,662	5,628,662
<u>Assigned</u>						
Subsequent years expenditures	8,275,095					8,275,095
Encumbrances (1)	1,989,964					1,989,964
Risk Mgt. / Roads	194,275					194,275
Capital replacement					3,375,056	3,375,056
Other purposes					2,083,165	2,083,165
<u>Unassigned</u>						
Unassigned balance (Deficit)	12,296,759				(43,911)	12,252,848
	<u>\$ 34,252,815</u>	<u>\$ 507,378</u>	<u>\$ 11,531,926</u>	<u>\$ 18,894,882</u>	<u>\$ 28,435,709</u>	<u>\$ 93,622,710</u>

(1) Please reference Note 10. Commitments and Contingencies for additional breakdown of encumbrance balances.

Encumbrances included in the fund balance classifications listed above are broken out as follows:

Encumbrances	\$ 2,157,723	\$ 561,009	\$ 1,060,382	\$ 2,188,617	\$ 7,715,366	\$ 13,683,097
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Fund Balances, Component Units. On the *Combining Balance Sheets – Communications Authority* and on the *Balance Sheet – San Juan Water Commission*, the fund balances are reported in the aggregate using the classifications defined by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balances by classification for the year ended June 30, 2015 were as follows:

	Communications Authority Operating	Communications Authority Capital	Total
Fund Balance - San Juan County Communications Authority			
Nonspendable			
Prepaid insurance	\$ 90,675	\$ -	\$ 90,675
Restricted			
Public Safety	404,448	806,971	1,211,419
	<u>\$ 495,123</u>	<u>\$ 806,971</u>	<u>\$ 1,302,094</u>

Encumbrances included in the fund balance classifications listed above are broken out as follows:

Encumbrances	\$ 103,759	\$ 7,049	\$ 110,808
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	San Juan Water Commission
Fund Balance - San Juan Water Commission	
Nonspendable	
Prepaid insurance	\$ 16,935
Unassigned (Deficit)	(151,680)
	<u>\$ (134,745)</u>

Encumbrances included in the fund balance classifications listed above are broken out as follows:

Encumbrances	\$ 228,403
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

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 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 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

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

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

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

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

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

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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

Depository Accounts

Insured	\$ 1,250,000
Collateral held by pledging bank's trust department not in the County's name	44,622,723
Uninsured and uncollateralized	<u>10,901,751</u>
Total deposits	<u>\$56,774,474</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County 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 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, 2015, \$55,524,474 of the County's bank balance of \$56,774,474 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$10,901,751
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>44,622,723</u>
Total	<u>\$55,524,474</u>

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Carrying <u>Amount</u>
Cash deposits	-	\$28,774,474	25,622,324
Certificates of deposit	1.09	28,000,000	28,000,000
Total deposits	1.09	56,774,474	53,622,324
US Bank	-	1,266,963	1,266,963
New Mexico Finance Auth.	-	901,643	901,643
GNMAs	3.10	10,163,418	10,365,207
Federal Home Loan Bank	1.74	20,600,000	20,589,687
FNMA	0.78	1,575,000	1,534,840
Total investments	5.62	\$34,507,024	34,658,340
Cash and investments			88,280,664
Cash on hand			2,391
			<u>\$88,283,055</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$86,798,443
Cash in agency funds	120,299
Cash in Communications Authority	1,314,286
Cash in San Juan Water Commission	50,027
	<u>\$88,283,055</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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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 23.32% and the investment in the Government National Mortgage Association (GNMA) is 11.74% 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 Public Trust Advisors 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 Public Trust Advisors. Public Trust Advisors 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 Public Trust Advisors may select.

NOTE 4. PROPERTY TAXES

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

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

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

Due to Other Agencies	<u>\$ 2,471,208</u>
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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	\$ 6,842,663	-	6,842,663
Property taxes	1,032,697	-	1,032,697
Other taxes	720,453	-	720,453
Subtotal	8,595,813		8,595,813
Intergovernmental			
Grants	456,978	-	456,978
Services	552,429	-	552,429
Subtotal	1,009,407		1,009,407
Loan Receivable	65,933	-	65,933
Interest	148,351	-	148,351
Other	1,152,158	-	1,152,158
Total	<u>\$ 10,971,662</u>	<u>-</u>	<u>10,971,662</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, 2015 the balance of the loan receivable was \$65,933.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	Balance June 30, 2014	Additions	Reclasses/ Deletions	Balance June 30, 2015
Capital assets, not depreciated				
Land	\$ 8,138,583	93,079	174,589	8,057,073
Right of way	39,789,867	-	779,517	39,010,350
Construction in progress	2,036,055	6,761,710	371,272	8,426,493
Total, not depreciated	<u>\$ 49,964,505</u>	<u>6,854,789</u>	<u>1,325,378</u>	<u>55,493,916</u>
Capital assets, depreciated				
Buildings	\$ 143,231,324	332,011	467,326	143,096,009
Improvements	42,318,776	416,768	28,008	42,707,536
Machinery and equipment	51,718,544	3,509,095	1,622,210	53,605,429
Infrastructure	73,540,204	388,641	612,247	73,316,598
Total depreciated	<u>\$ 310,808,848</u>	<u>4,646,515</u>	<u>2,729,791</u>	<u>312,725,572</u>

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6. CAPITAL ASSETS (CONTINUED)

Accumulated depreciation for				
Buildings	\$ 54,869,207	4,908,269	219,643	59,557,833
Improvements	13,572,758	1,718,655	13,444	15,277,969
Machinery and equipment	35,281,024	2,759,101	1,561,854	36,478,271
Infrastructure	<u>38,969,600</u>	<u>2,129,354</u>	<u>379,687</u>	<u>40,719,267</u>
Total accumulated depreciation	<u>142,692,589</u>	<u>11,515,379</u>	<u>2,174,628</u>	<u>152,033,340</u>
Total capital assets, depreciated net	<u>\$ 168,116,259</u>	<u>(6,868,864)</u>	<u>555,163</u>	<u>160,692,232</u>

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

General government	\$ 679,694
Public Safety	4,839,521
Public Works	2,606,380
Health and Welfare	2,376,212
Culture and recreation	<u>1,013,572</u>
Total depreciation expense	<u>\$ 11,515,379</u>

Discretely Presented Component Units:

	Balance		Adjustments/ Balance	
	June 30, 2014	Additions	Deletions	June 30, 2015
<u>Consolidated Communications Authority</u>				
Capital assets, not depreciated				
Construction in progress	<u>\$ -</u>	<u>1,690,833</u>	<u>-</u>	<u>1,690,833</u>
Capital assets, depreciated				
Buildings	\$ 1,360,987	-	-	1,360,987
Improvements	178,695	8,308	-	187,003
Machinery and equipment	<u>1,628,161</u>	<u>123,511</u>	<u>221,315</u>	<u>1,530,357</u>
Total depreciated	<u>3,167,843</u>	<u>131,819</u>	<u>221,315</u>	<u>3,078,347</u>
Accumulated depreciation for				
Buildings	\$ 583,210	54,440	-	637,650
Improvements	68,094	7,084	-	75,178
Machinery and equipment	<u>1,597,001</u>	<u>16,777</u>	<u>221,315</u>	<u>1,392,463</u>
Total accumulated depreciation	<u>2,248,305</u>	<u>78,301</u>	<u>221,315</u>	<u>2,105,291</u>
Total capital assets, depreciated net	<u>\$ 919,538</u>	<u>53,518</u>	<u>-</u>	<u>973,056</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6. CAPITAL ASSETS (CONTINUED)

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

Public Safety \$ 78,301

<u>San Juan Water Commission</u>	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Capital assets, depreciated				
Machinery and equipment	\$ 114,868	7,950	19,748	103,070
Accumulated depreciation for				
Machinery and equipment	<u>\$ 82,868</u>	<u>6,600</u>	<u>19,748</u>	<u>69,720</u>
Total capital assets, depreciated net	<u>\$ 32,000</u>	<u>1,350</u>	<u>-</u>	<u>33,350</u>

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

Environmental \$ 6,600

NOTE 7. LONG-TERM OBLIGATIONS

In June 2013, San Juan County entered into a Master Equipment Lease/Purchase Agreement (Agreement No. 325499) with NetApp, Inc. dba NetApp Capital Solutions for Information Technology (IT) equipment. The original principal balance of the lease was \$208,314.

The following is a schedule of the future minimum lease payments under this master equipment lease/purchase agreement, and the present value of the net minimum lease payments at June 30, 2015:

<u>Fiscal Year</u>	<u>IT Equipment</u>
2016	<u>78,219</u>
Total	78,219
Amount representing interest	<u>3,763</u>
Present value of minimum lease payments	<u>\$74,456</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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, 2015 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>GRT Revenue Bonds - 1st & 3rd 1/8% Combined Pledge</u>			<i>Adult/Juvenile Facilities, Administration/ Sheriff Buildings, DA 's Office</i>
GRT Revenue Bond Series 2008	3.5 - 4.375%	14,220,000	
<u>Loans - 1st & 3rd 1/8% GRT Combined Pledge</u>			<i>Refund 2002 & 2004 Gasoline Tax/Motor Vehicle Revenue Bonds</i>
NMFA Loan 2012	.82 - 2.83%	7,240,000	
<u>GRT Refunding Revenue Bonds - Hold Harmless and 1st & 3rd 1/8% Combined Pledge</u>			<i>Refund 2005 GRT Revenue Bonds</i>
GRT Refunding Revenue Bond Series 2015A	3.0 - 5.0%	16,055,000	
<u>GRT Revenue Bonds - Hold Harmless and 1st & 3rd 1/8% Combined Pledge</u>			<i>Administration Facilities, Fire Department, Fiber Optic improvements</i>
GRT Revenue Bond Series 2015B	3.0 - 5.0%	17,840,000	
Total		<u>55,355,000</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 3.0833%. The county's current rate as of June 30, 2015 is 1.4375%.

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

There are a number of limitations and restrictions contained in the bond agreements. As of June 30, 2015, the County was in compliance with all significant limitations and restrictions.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	3,050,000	2,570,165	5,620,165
2017	3,265,000	2,152,442	5,417,442
2018	3,345,000	2,053,117	5,398,117
2019	3,455,000	1,948,141	5,403,141
2020	3,575,000	1,819,502	5,394,502
2021-2025	17,955,000	6,885,265	24,840,265
2026-2030	9,845,000	3,364,096	13,209,096
2031-2035	7,985,000	1,601,276	9,586,276
2036-2037	<u>2,880,000</u>	<u>173,800</u>	<u>3,053,800</u>
Total	<u>\$55,355,000</u>	<u>22,567,804</u>	<u>77,922,804</u>

GRT Refunding Revenue Bonds Series 2015A: On March 25, 2015, San Juan County issued GRT Refunding Revenue Bonds Series 2015A at a par amount of \$16,055,000, a premium of \$2,394,778, and an interest rate ranging from 3.00% to 5.00%. The net bond proceeds, after paying issuance costs of \$179,317.63, were used to currently refund the San Juan County, New Mexico Subordinate GRT Revenue Bonds, Series 2005. For the refunding, \$18,264,106.25 of bond proceeds were deposited to Bank of Albuquerque, the Escrow Agent. The funds were held by the Escrow Agent in an irrevocable escrow account maintained on behalf of the County in the Escrow Bank until the redemption date of June 15, 2015, at which point the Series 2005 redeemed principal (\$17,840,000) and interest (\$424,106.25) became due and were paid from the escrow account. As a result of the refunding transaction, the County reduced its total debt service requirements by \$2,401,166, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$2,113,286.

GRT Improvement Revenue Bonds Series 2015B: Also on March 25, 2015, San Juan County issued the GRT Improvement Revenue Bonds Series 2015B at a par of \$17,840,000, a premium of \$1,373,758, and an interest rate ranging from 3.00% to 5.00%. The Series 2015B Bonds were issued to provide funds for designing, constructing, purchasing, furnishing, equipping, rehabilitating, making additions and improvements to and renovating certain County capital projects. The Fire Department will be utilizing \$6.2 million to renovate fire department substations including acquisition of equipment and real property, and acquiring equipment and other personal property for other projects. The remaining amount will be used for road improvements, acquiring right of way or land for road and other projects, energy conservation improvements, county building improvements including parking improvements, and fiber optics improvements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

<u>Bonds</u>	06/30/14 Principal <u>Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	06/30/15 Principal <u>Outstanding</u>
GRT Revenue Bonds Series 2005	\$ _____	- 17,840,000	17,840,000	_____ -

New Mexico Finance Authority Loan. On May 14, 2012, the County entered into a loan agreement with the New Mexico Finance Authority at a par amount of \$8,925,000 and an average interest rate of 1.84%. The net loan proceeds, after paying issuance costs of \$158,958, were used for an advance refunding of the Series 2004 Gasoline Tax / Motor Vehicle Revenue Bonds and a current refunding of the Series 2002 Gasoline Tax / Motor Vehicle Revenue Bonds. The debt service reserve requirement of \$892,500 was funded monthly over three years with the final payment made on 5/15/2015.

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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

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

Changes in Long-Term Liabilities: During the year ended June 30, 2015, the following changes occurred in liabilities as follows:

Primary Government:

	Balance June 30, 2014	Additions	Adjustments/ Deletions	Balance June 30, 2015	Due Within One Year
Revenue bonds & Loans payable	\$ 42,085,000	33,895,000	(20,625,000)	55,355,000	3,050,000
Deferred bond premium	805,039	3,768,536	(1,085,190)	3,488,385	-
Compensated absences	4,623,241	2,807,788	(2,639,414)	4,791,615	2,639,414
Capital leases	137,901	-	(63,445)	74,456	74,456
Claims and judgments	146,600	369,078	(275,178)	240,500	240,500
Total	\$ 47,797,781	40,840,402	(24,688,227)	63,949,956	6,004,370

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, 2015**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Discretely Presented Component Units:

	Balance <u>June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2015</u>	Due Within <u>One Year</u>
Consolidated Comm. Authority					
Compensated					
absences	\$ 183,416	168,788	(165,932)	186,272	165,932
Net pension liability	-	1,758,931	-	1,758,931	-
Total	<u>\$ 183,416</u>	<u>1,927,719</u>	<u>(165,932)</u>	<u>1,945,203</u>	<u>165,932</u>
San Juan Water Commission					
Compensated					
absences	\$ 41,142	57,170	(33,989)	64,323	33,989
Net pension liability	-	260,556	-	260,556	-
Total	<u>\$ 41,142</u>	<u>317,726</u>	<u>(33,989)</u>	<u>324,879</u>	<u>33,989</u>

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended June 30, 2015 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 5,842,575
Solid Waste Fund	950,000
Road Fund	736,920
Golf Course Fund	326,737
Risk Management Fund	2,939,821
Capital Replacement Fund	295,818
Capital Replacement Reserve Fund	<u>180,075</u>
Total transfers from General Fund	11,271,946
Transfers from Appraisal Fund to	
Capital Replacement Fund	307,500
Transfers from Ambulance Fund to	
General Fund	62,253
Transfers from Hospital GRT to	
Hospital Construction	3,363,364
Transfers from Health Care Assistance Fund to	
General Fund	210,351
DWI Fund	<u>375,380</u>
Total transfers from Health Care Assistance Fund	585,731

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Health Care Fund to Health Care Assistance Fund	6,107,516
Transfers from Fire Excise Fund to General Fund	372,022
Transfers from DWI Fund to Capital Replacement Fund	246,213
Transfers from GRT-Communications/EMS Fund to Ambulance Fund	3,193,139
Transfers from Water Reserve Fund to General Fund	409,620
Transfers from Gross Receipts Tax Reserve Fund to General Fund	1,142,351
Transfers from Capital Replacement Reserve Fund to Corrections Fund	47,500
Capital Replacement Fund	<u>491,401</u>
Total transfers from Capital Replacement Reserve Fund	538,901
Total Primary Government Transfers	<u>\$27,600,556</u>

Component Unit Transfers:

Transfer from Communications Authority Fund to Communications Authority Capital Fund	5,885
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The above due to 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. Revenue is then transferred to the two separate Special Revenue Funds, the Communications Authority Fund and the Ambulance Fund, as needed to fund operations.

Resource flows between the primary government and the component units for the year ended June 30, 2015 consisted of the following:

Communications Authority expenditures - General Fund revenues	\$ 368,205
San Juan Water Commission expenditures - General Fund revenues	165,428

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

GRT-Communications/EMS Fund expenditures -	
Communications Authority revenues	4,567,765
Communication Authority Capital revenues	<u>2,220,943</u>
Total GRT-Communications/EMS Fund expenditures	6,788,708
Water Reserve Fund expenditures -	
San Juan Water Commission revenues	1,583,510

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, 2014 through June 30, 2015 was \$868,675.

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>2013</u>	<u>2014</u>	<u>2015</u>
Unpaid claims, beginning	\$ 655,739	718,027	854,419
Incurred claims and changes in estimates	6,836,729	6,478,146	8,019,215
Claims payments	<u>(6,774,441)</u>	<u>(6,341,754)</u>	(8,254,337)
Unpaid claims, ending	<u>\$ 718,027</u>	<u>854,419</u>	<u>619,297</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: San Juan County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2015 are listed as follows:

<u>Purpose</u>	<u>Major Funds</u>				<u>Total</u>
	<u>General</u>	<u>GRT Comm/EMS</u>	<u>GRT Bond Series 2015</u>	<u>Nonmajor Funds</u>	
Chip/seal projects-various county roads	\$ 971,577	\$ -	\$ -	\$ -	\$ 971,577
Ambulance service contract	-	950,208	-	-	950,208
Fire Equipment	-	-	929,000	147,796	1,076,796
Hospital Construction Project	-	-	-	2,880,847	2,880,847
Fiber Optic Cable Install-County Wide	-	-	646,711	-	646,711
Tyler Tech Software Implementation	299,887	-	-	-	299,887
Pictometry International - GIS	268,574	-	-	-	268,574
Lower Valley Lagoon Decommission	-	-	-	2,569,362	2,569,362
Parking Lot Improvements-Public Works	-	-	442,378	-	442,378
Bridge Construction #8105	-	-	-	418,994	418,994
Total significant encumbrances	\$ 1,540,038	\$ 950,208	\$ 2,018,089	\$ 6,016,999	\$ 10,525,334

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2015.

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 6/30/15) 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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

landfill. However, in September, 2004 a proposed plan based on a Remedial Investigation and Feasibility Study was approved by the EPA and the NMED. The remediation project consisted of 1. Construction completion and capping of landfill soils to prevent leachate using a capillary barrier conceptual design provided by the Department of Energy's Sandia National Laboratory. 2. Continued monitoring of groundwater monitoring wells. 3. Realignment of County Road 5569 and placement of a fence barrier isolating the road from the Lee Acres Landfill and the capped areas. The County has completed the remediation project and in September, 2005 received an Interim Remedial Action Report for the Lee Acres Landfill prepared by the Department of the Interior, Bureau of Land Management Farmington office. The cost of monitoring is not included in these financial statements. The interim report states that "This project has demonstrated a very successful deployment of a Superfund Closure."

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

The Second five-year review of the Lee Acres Landfill Superfund Site was completed in September of 2014. The results of the second five-year review indicate that the remedy actions performed at the site are considered protective of human health and the environment in the short term. Because manganese levels are not decreasing, the long-term protectiveness of human health and the environment will be achieved when manganese levels decrease, and satisfy the cleanup level established in the ROD. Due to the documentation that all six contaminants of concern regulated by the SDWA have remained below cleanup levels since 2000, and the attainment of the manganese cleanup level is not likely, the BLM recommends that quarterly monitoring of groundwater for a total of eight quarters be initiated in 2015. After completion of quarterly monitoring, the BLM will consult with the EPA and NMED to determine if continued monitoring of the six contaminants of concern regulated by the SDWA is warranted. If manganese levels do not achieve cleanup levels in all monitoring wells, BLM will consult the EPA and NMED to determine if an appropriate regulatory process should be pursued.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

NOTE 11. PENSION PLAN – Public Employees Retirement Association

General Information about the Pension Plan

Plan Description. The Public Employees Retirement Fund (PERA Fund) is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Adult Correction Officer, Municipal General, Municipal Police/Detention Officers, Municipal fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA Fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C1 to 10-12C-18, NMSA 1978), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), and the provisions of Sections 29-4-1 through 29-4-11, NMSA 1978 governing the State Police Pension Fund, each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund.

PERA issues a publicly available financial report and a comprehensive annual financial report that can be obtained at <http://saonm.org/> using the Audit Report Search function for agency 366.

Benefits Provided. For a description of the benefits provided and recent changes to the benefits see Note 1 in the PERA audited financial statements for the fiscal year ended June 30, 2014 available at:

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

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

http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Contributions. The contribution requirements of defined benefit plan members and San Juan County (“County”) are established in state statute under Chapter 10, Article 11, NMSA 1978. The contribution requirements may be amended by acts of the legislature. For the employer and employee contribution rates in effect for FY14 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 29 through 31 of the PERA FY14 annual audit report at http://osanm.org/media/audits/366_Public_Employees_Retirement_Association_2014.pdf. The PERA coverage options that apply to the County are: Municipal General Division, Municipal Police Division and Municipal Fire Division. Statutorily required contributions to the pension plan from the County and employer paid member benefits that were “picked up” by the employer for the year ended June 30, 2015 are as follows:

	Statutorily Required Contributions	Member Benefits “Picked Up”
San Juan County	\$ 3,181,235	-
Communications Authority	\$ 167,476	-
Water Commission	\$ 24,785	-

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: The PERA pension liability amounts, net pension liability amounts, and sensitivity information were based on an annual actuarial valuation performed as of June 30, 2013. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2014, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2014.

The assets of the PERA fund are held in one trust, but there are six distinct membership groups (municipal general members, municipal police members, municipal fire members, state general members, state police members and legislative members) for whom separate contribution rates are determined each year pursuant to chapter 10, Article 11 NMSA 1978. Therefore, the calculations of the net pension liability, pension expense and deferred Inflows and Outflows were performed separately for each of the membership groups: municipal general members; municipal police members; municipal fire members; state general members; state police members and legislative members. The County’s proportion of the net pension liability for each membership group that the employer participates in is based on the employer contributing entity’s percentage of that membership group’s total employer contributions for the fiscal year ended June 30, 2014. Only employer contributions for the pay period end dates that fell within the period of July 1, 2013 to June 30, 2014 were included in the total contributions for a specific

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

employer. Regular and any adjustment contributions that applied to FY 2014 are included in the total contribution amounts. In the event that an employer is behind in reporting to PERA its required contributions, an estimate (receivable) was used to project the unremitted employer contributions. This allowed for fair and consistent measurement of the contributions with the total population. This methodology was used to maintain consistent measurement each year in determining the percentages to be allocated among all the participating employers.

For PERA Fund Division Municipal General - San Juan County, at June 30, 2015, the County reported a liability of \$21,658,331 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 0.652 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal General - San Juan County pension expense of \$903,591. At June 30, 2015, the County reported PERA Fund Division Municipal General - San Juan County deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	14,679
Net difference between projected and actual earnings on pension plan investments	-	8,473,310
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
County contributions subsequent to the measurement date	<u>2,149,812</u>	<u>-</u>
Total	<u>\$ 2,149,812</u>	<u>8,487,989</u>

\$2,149,812 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Year ended June 30:

2016	\$	2,121,979
2017		2,121,979
2018		2,121,979
2019		2,121,979
2020		<u>73</u>
Total	\$	<u><u>8,487,989</u></u>

For PERA Fund Division Municipal General - Communications Authority, at June 30, 2015, the County reported a liability of \$1,758,931 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 0.053 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal General - Communications Authority pension expense of \$73,383. At June 30, 2015, the County reported PERA Fund Division Municipal General - Communications Authority deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	-
Changes of assumptions		-	1,192
Net difference between projected and actual earnings on pension plan investments		-	688,140
Changes in proportion and differences between County contributions and proportionate share of contributions		-	-
County contributions subsequent to the measurement date		<u>174,592</u>	<u>-</u>
Total	\$	<u><u>174,592</u></u>	<u><u>689,332</u></u>

\$174,592 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Year ended June 30:		
2016	\$	172,332
2017		172,332
2018		172,332
2019		172,332
2020		<u>4</u>
Total	\$	<u><u>689,332</u></u>

For PERA Fund Division Municipal General - Water Commission, at June 30, 2015, the County reported a liability of \$260,556 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 0.008 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal General - Water Commission pension expense of \$10,847. At June 30, 2015, the County reported PERA Fund Division Municipal General - Water Commission deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	177
Net difference between projected and actual earnings on pension plan investments	-	101,936
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
County contributions subsequent to the measurement date	<u>29,932</u>	<u>-</u>
Total	<u>\$ 29,932</u>	<u>102,113</u>

\$29,932 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Year ended June 30:

2016	\$	25,528
2017		25,528
2018		25,528
2019		25,528
2020		<u>1</u>
Total	\$	<u><u>102,113</u></u>

For PERA Fund Division Municipal Police, at June 30, 2015, the County reported a liability of \$9,288,082 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 0.280 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal Police pension expense of \$623,734. At June 30, 2015, the County reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	-
Changes of assumptions		-	754,509
Net difference between projected and actual earnings on pension plan investments		-	3,453,719
Changes in proportion and differences County contributions and proportionate share of contributions		-	-
County contributions subsequent to the measurement date		<u>984,222</u>	<u>-</u>
Total	\$	<u><u>984,222</u></u>	<u><u>4,208,228</u></u>

\$984,222 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Year ended June 30:

2016	\$	1,051,119
2017		1,051,119
2018		1,051,119
2019		1,051,119
2020		<u>3,752</u>
Total	\$	<u><u>4,208,228</u></u>

For PERA Fund Division Municipal Fire, at June 30, 2015, the County reported a liability of \$1,832,801 for its proportionate share of the net pension liability. At June 30, 2014, the County’s proportion was 0.055 percent, which was unchanged from its proportion measured as of June 30, 2013, due to the insignificance of the difference.

For the year ended June 30, 2015, the County recognized PERA Fund Division Municipal Fire pension expense of \$161,893. At June 30, 2015, the County reported PERA Fund Division Municipal Fire deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	-
Changes of assumptions	63,625	-
Net difference between projected and actual earnings on pension plan investments	-	253,855
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
County contributions subsequent to the measurement date	<u>109,656</u>	<u>-</u>
Total	<u>\$ 173,281</u>	<u>253,855</u>

\$109,656 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2014 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

Year ended June 30:

2016	\$	47,637
2017		47,637
2018		47,637
2019		47,319
2020		-
Total	\$	<u>190,230</u>

Actuarial Assumptions. As described above, the PERA Fund member group pension liabilities and net pension liabilities are based on actuarial valuations performed as of June 30, 2013 for each of the membership groups. Then each PERA Fund member group pension liability was rolled forward from the valuation date to the Plan year ending June 30, 2014 using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2014. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2014 actuarial valuation.

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay
Amortization period	Solved for based on statutory rates
Asset valuation method	Fair value
Actuarial assumptions:	
• Investment rate of return	7.75% annual rate, net of investment expense
• Payroll growth	3.50% annual rate
• Projected salary increases	3.50% to 14.25% annual rate
• Includes inflation at	3.00% annual rate

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

<u>ALL FUNDS - Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	21.1%	5.00%
International Equity	24.8	5.20
Private Equity	7.0	8.20
Core and Global Fixed Income	26.1	1.85
Fixed Income Plus Sectors	5.0	4.80
Real Estate	5.0	5.30
Real Assets	7.0	5.70
Absolute Return	4.0	4.15
Total	<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that future contributions will be made in accordance with statutory rates. On this basis, the pension plan’s fiduciary net position together with the expected future contributions are sufficient to provide all projected future benefit payments of current plan members as determined in accordance with GASBS 67. Therefore, the 7.75% assumed long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate. The following tables show the sensitivity of the net pension liability to changes in the discount rate. In particular, the tables present the County’s net pension liability in each PERA Fund Division that the County participates in, under the current single rate assumption, as if it were calculated using a discount rate one percentage point lower (6.75%) or one percentage point higher (8.75%) than the single discount rate.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

PERA Fund Municipal General Division - San Juan County	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 40,830,823	21,658,331	6,846,662
PERA Fund Municipal General Division - Communications Authority	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 3,315,981	1,758,931	556,036
PERA Fund Municipal General Division - Water Commission	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 491,206	260,556	82,367
PERA Fund Municipal Police	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 17,712,387	9,288,082	2,997,767
PERA Fund Municipal Fire	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of net pension liability	\$ 2,589,610	1,832,801	1,274,624

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued FY14 Restated PERA financial report. The report is available at <http://www.pera.state.nm.us/publications.html>.

Payables to the Pension Plan. At June 30, 2015, the County had the following payable to the pension plan:

	Employer Contributions
San Juan County-General	\$ 59,319
San Juan County-Police	\$ 27,045
San Juan County-Fire	\$ 3,059
Communications Authority	\$ 4,936
Water Commission	\$ 659

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

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

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, 2015, 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, 2015, the statute required each participating employer to contribute 2.0% of each participating employee’s annual salary; each participating employee was required 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, 2015, 2014 and 2013, 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>
2013	\$ 924,323	55,973	7,898	100%
2014	899,497	54,757	8,126	100
2015	890,431	54,931	9,416	100

NOTE 13. DEFICIT FUND BALANCES/EQUITY

As of June 30, 2015, the County had deficit fund balances in the following funds due to payables:

San Juan Water Commission Fund	\$ 134,745
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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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION (CONTINUED)

Net Assets - Housing Choice Voucher CFDA 14.871	\$ 37,535
Reduction of capital assets	(38,749)
Accumulated depreciation	38,749
Compensated absences	16,157
	<u>\$ 53,692</u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,087,587
Adjustments	-
Revenues - Housing Authority Fund	<u>\$ 1,087,587</u>

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,131,875
Compensated absences	(2,487)
Depreciation expense	-
Expenses - Housing Authority Fund	<u>\$ 1,129,388</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, 2015 the County received a total of \$2,000,000 from SunRay under this agreement, less \$10,086 for the County’s portion to purchase a new transformer.

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This statement, which is effective for financial statements for periods beginning after June 15, 2014, establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)

payments to their actuarial present value, and attribute that present value to periods of employee service. This statement replaces the requirements of Statement No. 27,

Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of this Statement will improve the decision-usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter-period equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. The County is a participant in the State of New Mexico's Public Employee Retirement Association (PERA). PERA has provided information regarding the County's portion of allocated net pension liability which has been included in the FY15 financial statements. The GASB 68 implementation resulted in the restatement of fund balances as reported on the FY15 Statement of Activities in the following amounts:

San Juan County (\$43,976,443)
Communications Authority (\$2,374,880)
San Juan Water Commission (\$351,822)

In January 2013, the GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This statement, which is effective for financial statements for periods beginning after December 15, 2013, establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *Government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The requirements of this Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. This Statement also improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The adoption of GASB Statement No. 69 had no effect on the County's financial statements.

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The provisions of this statement are required to be applied simultaneously with the provisions of Statement 68. This statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contribution, if any, made subsequent to the measurement date of the beginning net pension liability. The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expenses in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and non-employer contributing entities. The County is a participant in the State of New Mexico's Public Employee

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)

Retirement Association (PERA) and has recognized a beginning deferred outflow of resources for the pension contribution made subsequent to the measurement date as required.

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2015.

- GASB Statement No. 72, *Fair Value Measurement and Application*
- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*

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.

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 June 30, 2015

Public Employees Retirement Association of New Mexico
 Last 10 Fiscal Years*
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.987%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 32,779	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 27,807	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	117.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 20th, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**STATE OF NEW MEXICO
SAN JUAN COUNTY COMMUNICATIONS AUTHORITY
SCHEDULE OF THE COUNTY'S PROPRATIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Last 10 Fiscal Years*
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.053%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 1,759	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 1,831	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	96.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 20th, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**STATE OF NEW MEXICO
SAN JUAN COUNTY - SAN JUAN WATER COMMISSION
SCHEDULE OF THE COUNTY'S PROPRORATIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2015**

**Public Employees Retirement Association of New Mexico
Last 10 Fiscal Years*
(Dollars in Thousands)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County's Proportion of the Net Pension Liability (Asset)	0.008%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
County's Proportionate Share of Net Pension Liability (Asset)	\$ 261	-	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 314	-	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	83.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*The amounts presented for each fiscal year were determined as of June 20th, 2014. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
June 30, 2015

Public Employees Retirement Association of New Mexico
Last 10 Fiscal Years*
General, Police and Fire Divisions Combined Summary
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 3,181	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	3,181	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	Increase (Decrease) in Pension Expense over Recognition Periods											
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
2014	\$ 12,886	5		\$ 3,221	3,221	3,221	3,219	4						
2015	-	5			-	-	-	-	-					
2016	-	5				-	-	-	-	-				
2017	-	5					-	-	-	-	-			
2018	-	5						-	-	-	-	-		
2019	-	5							-	-	-	-	-	
2020	-	5								-	-	-	-	-
2021	-	5									-	-	-	-
2022	-	5										-	-	-
2023	-	5											-	-
	\$ 12,886			\$ 3,221	3,221	3,221	3,219	4	-	-	-	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
June 30, 2015

Public Employees Retirement Association of New Mexico
Last 10 Fiscal Years*
General Division
(Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 2,062	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	2,062	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 8,488	5		\$ 2,122	2,122	2,122	2,122	-				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	\$ 8,488			\$ 2,122	2,122	2,122	2,122	-	-	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2015

Public Employees Retirement Association of New Mexico
 Last 10 Fiscal Years*
 Police Division
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 1,015	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	1,015	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 4,208	5		\$ 1,051	1,051	1,051	1,051	4				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	<u>\$ 4,208</u>			<u>\$ 1,051</u>	<u>1,051</u>	<u>1,051</u>	<u>1,051</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2015

Public Employees Retirement Association of New Mexico
 Last 10 Fiscal Years*
 Fire Division
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 104	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	104	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 190	5		\$ 48	48	48	46	-				
2015	-	5			-	-	-	-	-			
2016	-	5			-	-	-	-	-	-		
2017	-	5			-	-	-	-	-	-	-	
2018	-	5			-	-	-	-	-	-	-	-
2019	-	5			-	-	-	-	-	-	-	-
2020	-	5			-	-	-	-	-	-	-	-
2021	-	5			-	-	-	-	-	-	-	-
2022	-	5			-	-	-	-	-	-	-	-
2023	-	5			-	-	-	-	-	-	-	-
	\$ 190			\$ 48	48	48	46	-	-	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY COMMUNICATIONS AUTHORITY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2015

Public Employees Retirement Association of New Mexico
 Last 10 Fiscal Years*
 General Division
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 167	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	167	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount Deferred	Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2014	\$ 689	5		\$ 172	172	172	172	1				
2015	-	5			-	-	-	-	-			
2016	-	5				-	-	-	-	-		
2017	-	5					-	-	-	-	-	
2018	-	5						-	-	-	-	-
2019	-	5							-	-	-	-
2020	-	5								-	-	-
2021	-	5									-	-
2022	-	5										-
2023	-	5										
	\$ 689			\$ 172	172	172	172	1	-	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

STATE OF NEW MEXICO
 SAN JUAN COUNTY - SAN JUAN WATER COMMISSION
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2015

Public Employees Retirement Association of New Mexico
 Last 10 Fiscal Years*
 General, Police and Fire Divisions Combined Summary
 (Dollars in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 25	-	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	25	-	-	-	-	-	-	-	-	-
Contribution Deficiency (Excess)*	\$ -	-	-	-	-	-	-	-	-	-

Increase (Decrease) in Pension Expense over Recognition Periods

Year	Total Amount		Amortization Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Deferred												
2014	\$ 102	5			\$ 26	26	26	24	-				
2015	-	5											
2016	-	5											
2017	-	5											
2018	-	5											
2019	-	5											
2020	-	5											
2021	-	5											
2022	-	5											
2023	-	5											
	\$ 102				\$ 26	26	26	24	-	-	-	-	-

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes of Benefit Terms. The PERA Fund COLA and retirement eligibility benefits changes in recent years are described in Note 1 of the PERA FY14 audit available at http://www.pera.state.nm.us/pdf/AuditFinancialStatements/366_Public_Employees_Retirement_Association_2014.pdf.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2014 report is available at http://www.pera.state.nm.us/pdf/Investments/RetirementFundValuationReports/6-30-2014%20PERA%20Valuation%20Report_FINAL.pdf. The summary of Key Findings for the PERA Fund (on page 2 of the report) states "based on a recent experience study for the five-year period ending June 30, 2013, the economic and demographic assumptions were updated for this valuation. The changes in assumptions resulted in a decrease of \$30.8 million to Fund liabilities and an increase of 0.13% to the funded ratio. For details about changes in the actuarial assumptions, see Appendix B on page 60 of the report.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX REVENUE BOND SERIES 2015 - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	31,952	31,952
Total revenues	-	-	31,952	31,952
Prior year cash appropriated	-			
Total budgeted revenues	-			
Expenditures				
Contractual services	-	200,000	-	200,000
Capital outlay	-	18,800,000	142,551	18,657,449
Bonds issuance cost	-	203,028	203,028	-
Total expenditures	-	19,203,028	345,579	18,857,449
Excess (deficiency) of revenues over (under) expenditures	-	(19,203,028)	(313,627)	18,889,401
Other Financing Sources (Uses)				
Bonds premium	-	1,373,758	1,373,758	-
Bond proceeds	-	17,840,000	17,840,000	-
Total other financing sources (uses)	-	19,213,758	19,213,758	-
Net change in fund balance	-	10,730	18,900,131	18,889,401
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	10,730	18,900,131	18,889,401
Change in accounts payable			(5,249)	
GAAP fund balance			\$ 18,894,882	

**SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2015**

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
Healthcare Assistance 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.

Healthcare Assistance 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, 2015

	General Sub	Appraisal	Road	Healthcare Assistance	Risk Management	Major Medical	Total
ASSETS							
Pooled cash and investments	\$ 18,969,879	607,721	709,062	4,756,376	1,000,530	3,756,039	29,799,607
Receivables							
Taxes	3,408,892	-	548,068	1,083,537	-	-	5,040,497
Intergovernmental	43,433	-	130,896	-	-	-	174,329
Interest	148,351	-	-	-	-	-	148,351
Other	15,483	-	14,621	9,028	18,234	998,506	1,055,872
Inventory	97,327	-	87,028	-	-	-	184,355
Prepaid expenditures	250	-	481	-	885,213	-	885,944
Total assets	\$ 22,683,615	607,721	1,490,156	5,848,941	1,903,977	4,754,545	37,288,955
LIABILITIES							
Accounts payable	\$ 612,734	1,815	113,783	4,282	8,679	392,964	1,134,257
Accrued payroll	612,942	-	102,246	2,192	3,975	4,734	726,089
Accrued claims	-	-	-	-	-	378,797	378,797
Total liabilities	1,225,676	1,815	216,029	6,474	12,654	776,495	2,239,143
DEFERRED INFLOWS							
Property taxes	796,997	-	-	-	-	-	796,997
Unavailable revenue - HUD	-	-	-	-	-	-	-
Total deferred inflows	796,997	-	-	-	-	-	796,997
FUND BALANCES							
Nonspendable	97,577	-	87,509	-	885,213	-	1,070,299
Restricted	-	605,906	-	5,842,467	-	3,978,050	10,426,423
Committed	-	-	-	-	-	-	-
Assigned	8,266,606	-	1,186,618	-	1,006,110	-	10,459,334
Unassigned	12,296,759	-	-	-	-	-	12,296,759
Total fund balances	20,660,942	605,906	1,274,127	5,842,467	1,891,323	3,978,050	34,252,815
Total liabilities, deferred inflows, and fund balances	\$ 22,683,615	607,721	1,490,156	5,848,941	1,903,977	4,754,545	37,288,955

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2015**

	General Sub	Appraisal	Road
Revenues			
Taxes	\$ 35,627,249	705,375	2,975,225
Intergovernmental - Federal	2,014,292	-	-
Intergovernmental - State	-	-	468,353
Intergovernmental - Other	1,042,337	-	-
Investment income	357,591	3,277	8,644
Fees	3,345,441	-	20,980
Sale of assets	80,612	-	24,738
Miscellaneous	494,264	-	2,424,478
Total revenues	42,961,786	708,652	5,922,418
Expenditures			
Current			
General government	9,129,723	555,247	-
Public safety	13,856,496	-	-
Public works	-	-	6,187,827
Health and welfare	468,454	-	-
Culture and recreation	3,661,890	-	-
Capital outlay	-	-	181,904
Total expenditures	27,116,563	555,247	6,369,731
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	15,845,223	153,405	(447,313)
Other Financing Sources (Uses)			
Transfers, in	2,196,597	-	736,920
Transfers, out	(11,271,946)	(307,500)	-
Total other financing sources (uses)	(9,075,349)	(307,500)	736,920
Net changes in fund balances	6,769,874	(154,095)	289,607
Fund balances beginning of year	13,891,068	760,001	984,520
Fund balances end of year	\$ 20,660,942	605,906	1,274,127

	Healthcare Assistance	Risk Management	Major Medical	Total
\$	5,720,271	-	-	45,028,120
	-	-	-	2,014,292
	-	-	-	468,353
	-	-	-	1,042,337
	29,678	5,542	26,720	431,452
	-	-	8,553,509	11,919,930
	-	-	-	105,350
	29,277	64,126	-	3,012,145
	<u>5,779,226</u>	<u>69,668</u>	<u>8,580,229</u>	<u>64,021,979</u>
	-	2,744,444	-	12,429,414
	-	-	-	13,856,496
	-	-	-	6,187,827
	5,655,795	-	8,558,764	14,683,013
	-	-	-	3,661,890
	1,196	-	-	183,100
	<u>5,656,991</u>	<u>2,744,444</u>	<u>8,558,764</u>	<u>51,001,740</u>
	122,235	(2,674,776)	21,465	13,020,239
	6,107,516	2,939,821	-	11,980,854
	(585,731)	-	-	(12,165,177)
	<u>5,521,785</u>	<u>2,939,821</u>	<u>-</u>	<u>(184,323)</u>
	5,644,020	265,045	21,465	12,835,916
	198,447	1,626,278	3,956,585	21,416,899
\$	<u>5,842,467</u>	<u>1,891,323</u>	<u>3,978,050</u>	<u>34,252,815</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, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 32,899,761	34,252,871	34,335,246	82,375
Intergovernmental - Federal	2,200,000	2,200,000	2,014,292	(185,708)
Intergovernmental - Other	1,228,762	1,026,031	1,048,089	22,058
Investment earnings	75,000	75,000	66,461	(8,539)
Fees	3,292,228	3,306,370	3,341,147	34,777
Sale of assets	50,000	60,064	80,611	20,547
Miscellaneous	46,800	522,464	564,336	41,872
Total revenues	39,792,551	41,442,800	41,450,182	7,382
Prior year cash appropriated	5,108,758			
Total budgeted revenues	44,901,309			
Expenditures				
General Government				
County Commission				
Salaries and benefits	208,815	208,815	202,764	6,051
Operating expenses	87,600	87,600	80,545	7,055
Total County Commission	296,415	296,415	283,309	13,106
Administration				
Salaries and benefits	700,662	686,276	677,547	8,729
Operating expenses	125,900	125,900	114,851	11,049
Total Administration	826,562	812,176	792,398	19,778
General Government				
Salaries and benefits	190,780	190,780	238,813	(48,033)
Operating expenses	1,576,586	1,576,586	1,158,200	418,386
Total General Government	1,767,366	1,767,366	1,397,013	370,353
Information Technology				
Salaries and benefits	788,358	788,358	676,169	112,189
Operating expenses	281,536	297,199	281,911	15,288
Total Information Technology	1,069,894	1,085,557	958,080	127,477
Geographic Information Systems				
Salaries and benefits	231,705	231,705	208,623	23,082
Operating expenses	776,697	556,513	309,371	247,142
Total Geographic Information Systems	1,008,402	788,218	517,994	270,224
Finance				
Salaries and benefits	1,086,329	1,086,329	960,126	126,203
Operating expenses	156,747	156,747	111,512	45,235
Total Finance	1,243,076	1,243,076	1,071,638	171,438
County Clerk				
Salaries and benefits	434,216	484,212	402,631	81,581
Operating expenses	43,905	43,905	44,146	(241)
Total County Clerk	478,121	528,117	446,777	81,340
Bureau of Elections				
Salaries and benefits	372,080	322,084	217,590	104,494
Operating expenses	175,818	175,818	143,328	32,490
Total Bureau of Elections	547,898	497,902	360,918	136,984

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, 2015

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Property Assessments				
Salaries and benefits	\$ 1,222,064	1,222,064	1,102,398	119,666
Operating expenses	46,344	46,344	35,517	10,827
Total Property Assessments	1,268,408	1,268,408	1,137,915	130,493
Treasurer				
Salaries and benefits	464,343	464,343	458,322	6,021
Operating expenses	184,271	171,532	155,628	15,904
Total Treasurer	648,614	635,875	613,950	21,925
Probate Judge				
Salaries and benefits	42,539	42,539	42,504	35
Operating expenses	1,000	1,000	639	361
Total Probate Judge	43,539	43,539	43,143	396
County Attorney				
Salaries and benefits	566,508	566,508	564,693	1,815
Operating expenses	128,075	128,075	22,696	105,379
Total County Attorney	694,583	694,583	587,389	107,194
Human Resources				
Salaries and benefits	437,670	437,670	414,978	22,692
Operating expenses	90,704	90,704	68,637	22,067
Total Human Resources	528,374	528,374	483,615	44,759
Central Purchasing				
Salaries and benefits	386,565	386,565	362,208	24,357
Operating expenses	35,150	35,150	23,698	11,452
Total Central Purchasing	421,715	421,715	385,906	35,809
Total General Government	10,842,967	10,611,321	9,080,045	1,531,276
Public Safety				
Fire Prevention				
Salaries and benefits	819,947	980,994	968,003	12,991
Operating expenses	-	-	-	-
Total Fire Prevention	819,947	980,994	968,003	12,991
Law Enforcement				
Salaries and benefits	10,683,822	10,683,822	9,842,109	841,713
Operating expenses	2,331,089	2,125,560	1,665,776	459,784
Total Law Enforcement	13,014,911	12,809,382	11,507,885	1,301,497
Community Development				
Salaries and benefits	400,932	400,932	399,723	1,209
Operating expenses	30,995	30,995	20,511	10,484
Total Community Development	431,927	431,927	420,234	11,693

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety (Continued)				
Building Inspection				
Salaries and benefits	\$ 377,237	377,237	339,146	38,091
Operating expenses	36,387	36,387	26,659	9,728
Total Building Inspection	413,624	413,624	365,805	47,819
Emergency Management				
Salaries and benefits	516,238	516,238	521,671	(5,433)
Operating expenses	(23,937)	(23,937)	(35,157)	11,220
Total Emergency Management	492,301	492,301	486,514	5,787
Safety				
Salaries and benefits	119,329	119,329	110,577	8,752
Operating expenses	27,944	27,944	25,998	1,946
Total Safety	147,273	147,273	136,575	10,698
Total Public Safety	15,319,983	15,275,501	13,885,016	1,390,485
Health and Welfare				
Social Services				
Operating expenses	488,274	503,821	470,102	33,719
Youth Employment				
Salaries and benefits	61,697	76,083	61,876	14,207
Total Health and Welfare	549,971	579,904	531,978	47,926
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,216,953	3,216,953	3,092,909	124,044
Operating expenses	549,387	554,387	570,282	(15,895)
Total Parks and Facilities	3,766,340	3,771,340	3,663,191	108,149
Total Culture and Recreation	3,766,340	3,771,340	3,663,191	108,149
Total expenditures	30,479,261	30,238,066	27,160,230	3,077,836
Excess (deficiency) of revenues over (under) expenditures	14,422,048	11,204,734	14,289,952	3,085,218
Other Financing Sources (Uses)				
Transfers in	2,196,597	2,196,597	2,196,597	-
Transfers out	(16,618,645)	(17,018,044)	(11,271,946)	5,746,098
Total other financing sources (uses)	(14,422,048)	(14,821,447)	(9,075,349)	5,746,098
Net change in fund balance	-	(3,616,713)	5,214,603	8,831,316
Fund balance-beginning	13,891,068	13,891,068	13,891,068	-
Fund balance-ending	\$ 13,891,068	10,274,355	19,105,671	8,831,316
Change in FMV investments			237,814	
Change in accounts receivable			1,387,342	
Change in prepaid expenses			196	
Change in accounts payable			96,693	
Change in accrued liabilities			(53,221)	
Change in deferred inflows			(113,553)	
GAAP fund balance			<u>\$ 20,660,942</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 700,000	700,000	705,375	5,375
Investment income	4,000	4,000	3,277	(723)
Total revenues	<u>704,000</u>	<u>704,000</u>	<u>708,652</u>	<u>4,652</u>
Prior year cash appropriated	(91,541)			
Total budgeted revenues	<u>612,459</u>			
Expenditures				
Current				
Salaries and benefits	472,228	482,208	481,012	1,196
Operating expenses	140,231	140,231	75,797	64,434
Total expenditures	<u>612,459</u>	<u>622,439</u>	<u>556,809</u>	<u>65,630</u>
Excess (deficiency) of revenues over (under) expenditures	-	81,561	151,843	70,282
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(307,500)	(307,500)	-
Total other financing sources (uses)	<u>-</u>	<u>(307,500)</u>	<u>(307,500)</u>	<u>-</u>
Net change in fund balance	-	(225,939)	(155,657)	70,282
GAAP fund balance, beginning	<u>760,001</u>	<u>760,001</u>	<u>760,001</u>	-
GAAP fund balance, ending	<u>\$ 760,001</u>	<u>534,062</u>	<u>604,344</u>	<u>70,282</u>
Change in accounts payable			<u>1,562</u>	
GAAP fund balance			<u>\$ 605,906</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$2,640,000	2,640,000	2,796,153	156,153
Fees	34,000	34,000	21,305	(12,695)
Intergovernmental - Federal	225,415	225,415	213,339	(12,076)
Intergovernmental - State	461,933	461,933	461,932	(1)
Investment Income	4,500	4,500	8,644	4,144
Sale of assets	-	-	24,738	24,738
Miscellaneous	20,000	2,278,997	2,306,231	27,234
Total revenues	3,385,848	5,644,845	5,832,342	187,497
Prior year cash appropriated	(16,655)			
Total budgeted revenues	3,369,193			
Expenditures				
Current				
Salaries and benefits	3,742,520	3,742,520	3,552,894	189,626
Operating expenses	2,233,446	3,371,944	2,626,671	745,273
Capital outlay	1,422,474	1,472,474	274,017	1,198,457
Total expenditures	7,398,440	8,586,938	6,453,582	2,133,356
Excess (deficiency) of revenues over (under) expenditures	(4,029,247)	(2,942,093)	(621,240)	2,320,853
Other Financing Sources (Uses)				
Transfers in	4,029,247	4,029,247	736,920	(3,292,327)
Transfers out	-	-	-	-
Total other financing sources (uses)	4,029,247	4,029,247	736,920	(3,292,327)
Net change in fund balances	-	1,087,154	115,680	(971,474)
Fund balance, beginning	984,520	984,520	984,520	-
Fund balance, ending	\$ 984,520	2,071,674	1,100,200	(971,474)
Change in accounts receivable			96,003	
Change in prepaid expenses			364	
Change in accounts payable			92,664	
Change in accrued liabilities			(15,104)	
GAAP fund balance			<u>\$1,274,127</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
HEALTH CARE ASSISTANCE FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,340,931	\$ 5,040,212	\$ 5,346,566	306,354
Investment income	19,000	19,000	29,678	10,678
Miscellaneous	-	-	21,420	21,420
Total revenues	<u>4,359,931</u>	<u>5,059,212</u>	<u>5,397,664</u>	<u>338,452</u>
Prior year cash appropriated	(381,261)			
Total budgeted revenues	<u>3,978,670</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	131,852	131,852	127,181	4,671
Operating expenses	8,068,717	7,951,822	5,525,133	2,426,689
Capital outlay	-	1,196	1,196	-
Total expenditures	<u>8,200,569</u>	<u>8,084,870</u>	<u>5,653,510</u>	<u>2,431,360</u>
Excess of revenues over expenditures	<u>(4,221,899)</u>	<u>(3,025,658)</u>	<u>(255,846)</u>	<u>2,769,812</u>
Other Financing Sources (Uses)				
Transfers in	5,397,684	5,397,684	5,397,684	-
Transfers out	(1,175,785)	(700,951)	(585,731)	115,220
Total other financing sources and uses	<u>4,221,899</u>	<u>4,696,733</u>	<u>4,811,953</u>	<u>115,220</u>
Net change in fund balance	-	1,671,075	4,556,107	2,885,032
Fund balance, beginning	<u>198,447</u>	<u>198,447</u>	<u>198,447</u>	<u>-</u>
Fund balance, ending	<u>\$ 198,447</u>	<u>1,869,522</u>	<u>4,754,554</u>	<u>2,885,032</u>
Change in accounts receivable			1,091,395	
Change in prepaid expenses			(1,251)	
Change in accounts payable			(3,153)	
Change in accrued liabilities			922	
GAAP fund balance			<u>\$ 5,842,467</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 8,000	8,000	5,543	(2,457)
Miscellaneous	25,159	34,293	45,976	11,683
Total revenues	33,159	42,293	51,519	9,226
Prior year cash appropriated	(62,617)			
Total budgeted revenues	(29,458)			
Expenditures				
Current				
Salaries and benefits	144,286	144,286	143,435	851
Operating expenses	2,759,672	2,788,806	2,784,758	4,048
Total expenditures	2,903,958	2,933,092	2,928,193	4,899
Excess of revenues over expenditures	(2,933,416)	(2,890,799)	(2,876,674)	14,125
Other Financing Sources (Uses)				
Transfers in	2,933,416	2,953,416	2,939,821	(13,595)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,933,416	2,953,416	2,939,821	(13,595)
Net change in fund balance	-	62,617	63,147	530
Fund balance, beginning of year	1,626,278	1,626,278	1,626,278	-
Fund balance, end of year	\$ 1,626,278	1,688,895	1,689,425	530
Change in accounts receivable			18,149	
Change in prepaid expenses			166,124	
Change in accounts payable			18,130	
Change in accrued liabilities			(505)	
GAAP fund balance			<u>\$ 1,891,323</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,528,447	7,528,447	7,290,576	(237,871)
Refunds	25,000	1,225,000	1,227,026	2,026
Investment income	20,000	20,000	26,720	6,720
Total revenues	<u>7,573,447</u>	<u>8,773,447</u>	8,544,322	(229,125)
Prior year cash appropriated	1,497,912			
Total budgeted revenues	<u>9,071,359</u>			
Expenditures				
Current				
Salaries and benefits	171,870	171,870	172,004	(134)
Employee health claims and prescriptions	8,601,120	9,801,120	8,752,468	1,048,652
Contractual services	298,369	298,369	270,192	28,177
Total expenditures	<u>9,071,359</u>	<u>10,271,359</u>	9,194,664	1,076,695
Excess of revenues over expenditures	-	(1,497,912)	(650,342)	847,570
Fund balance, beginning of year	3,956,585	3,956,585	3,956,585	-
Fund balance, end of year	<u>\$ 3,956,585</u>	<u>2,458,673</u>	3,306,243	<u>847,570</u>
Change in accounts receivable			35,907	
Change in accounts payable			311,612	
Change in accrued liabilities			<u>324,288</u>	
GAAP fund balance			<u>\$ 3,978,050</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

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, 2015

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
ASSETS			
Pooled cash and investments	\$ 10,149,086	500,265	10,649,351
Receivables			
Taxes	1,107,599	-	1,107,599
Intergovernmental	-	-	-
Interest	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Prepaid expenditures	-	-	-
Total assets	\$ 11,256,685	500,265	11,756,950
LIABILITIES			
Accounts payable	\$ -	225,024	225,024
Accrued payroll	-	-	-
Accrued claims	-	-	-
Total liabilities	-	225,024	225,024
FUND BALANCES			
Nonspendable	-	-	-
Restricted	11,256,685	275,241	11,531,926
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	11,256,685	275,241	11,531,926
Total liabilities and fund balances	\$ 11,256,685	500,265	11,756,950

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2015

	Gross		
	Receipts Tax	Ambulance	Total
	Comm. / EMS		
Revenues			
Taxes	\$ 7,102,855	-	7,102,855
Intergovernmental - Federal	-	-	-
Intergovernmental - State	-	-	-
Intergovernmental - Other	-	-	-
Investment income	66,708	1,357	68,065
Fees	-	-	-
Sale of assets	-	-	-
Miscellaneous	-	-	-
Total revenues	7,169,563	1,357	7,170,920
Expenditures			
Current			
General government	-	-	-
Public safety	6,788,708	2,622,800	9,411,508
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	546,680	546,680
Total expenditures	6,788,708	3,169,480	9,958,188
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	380,855	(3,168,123)	(2,787,268)
Other Financing Sources (Uses)			
Transfers, in	-	3,193,139	3,193,139
Transfers, out	(3,193,139)	(62,253)	(3,255,392)
Total other financing sources (uses)	(3,193,139)	3,130,886	(62,253)
Net changes in fund balances	(2,812,284)	(37,237)	(2,849,521)
Fund balances beginning of year	14,068,969	312,478	14,381,447
Fund balances end of year	\$ 11,256,685	275,241	11,531,926

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ 10,000	10,000	1,357	(8,643)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,357</u>	<u>(8,643)</u>
Prior year cash appropriated	14,207			
Total budgeted revenues	<u>24,207</u>			
Expenditures				
Salaries and benefits	716,793	716,793	624,892	91,901
Operating expenses	2,891,361	2,891,361	1,974,612	916,749
Capital outlay	764,882	764,882	546,681	218,201
Total expenditures	<u>4,373,036</u>	<u>4,373,036</u>	<u>3,146,185</u>	<u>1,226,851</u>
Excess (deficiency) of revenues over (under) expenditures	(4,348,829)	(4,363,036)	(3,144,828)	1,218,208
Other Financing Sources (Uses)				
Transfers in	4,411,082	4,411,082	3,193,139	(1,217,943)
Transfers out	(62,253)	(62,253)	(62,253)	-
Total other financing sources (uses)	<u>4,348,829</u>	<u>4,348,829</u>	<u>3,130,886</u>	<u>(1,217,943)</u>
Net change in fund balance	-	(14,207)	(13,942)	265
Fund balance, beginning	312,478	312,478	312,478	-
Fund balance, ending	<u>\$ 312,478</u>	<u>298,271</u>	<u>298,536</u>	<u>265</u>
Change in accounts payable			<u>(23,295)</u>	
GAAP fund balance			<u>\$ 275,241</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 6,542,525	6,542,525	7,074,852	532,327
Investment income	50,000	50,000	66,708	16,708
Total revenues	<u>6,592,525</u>	<u>6,592,525</u>	<u>7,141,560</u>	<u>549,035</u>
Prior year cash appropriated	<u>3,309,286</u>			
Total budgeted revenues	9,901,811			
Expenditures				
Current				
Public safety				
Operating expenses	5,490,729	7,711,672	6,788,708	922,964
Total expenditures	<u>5,490,729</u>	<u>7,711,672</u>	<u>6,788,708</u>	<u>922,964</u>
Excess (deficiency) of revenues over (under) expenditures	4,411,082	(1,119,147)	352,852	1,471,999
Other Financing Sources (Uses)				
Transfers out	<u>(4,411,082)</u>	<u>(4,411,082)</u>	<u>(3,193,139)</u>	<u>1,217,943</u>
Net change in fund balance	-	(5,530,229)	(2,840,287)	2,689,942
Fund balance, beginning	<u>14,068,969</u>	<u>14,068,969</u>	<u>14,068,969</u>	-
Fund balance, ending	<u>\$14,068,969</u>	<u>8,538,740</u>	<u>11,228,682</u>	<u>2,689,942</u>
Change in accounts receivable			<u>28,003</u>	
GAAP fund balance			<u>\$11,256,685</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

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, 2015**

SPECIAL REVENUE FUNDS (CONTINUED)

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, 2015**

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, 2015**

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.

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.



Bisti Badlands, San Juan County

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2015**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
ASSETS				
Pooled cash and investments	\$ 146,837	17,021	220,699	-
Receivables				
Taxes	221,649	-	-	57,069
Intergovernmental	-	-	-	-
Loan receivable	-	-	-	-
Other	10,704	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 379,190	17,021	220,699	57,069
LIABILITIES				
Accounts payable	\$ 113,226	-	-	-
Accrued payroll	43,331	-	-	-
Total liabilities	156,557	-	-	-
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	222,633	17,021	220,699	57,069
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	222,633	17,021	220,699	57,069
Total liabilities, deferred inflows, and fund balances	\$ 379,190	17,021	220,699	57,069

	Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter- Governmental Grants	Health Care Fund	Fire Excise Tax
\$	19,197	122,454	4,235	15,913	272,617	-	2,217,842
	-	-	-	-	-	-	443,302
	-	7,662	-	-	251,016	-	531
	-	-	-	-	65,933	-	-
	-	-	12,841	-	-	-	4,367
	-	-	-	-	-	-	154,114
	-	-	58,008	-	-	-	-
\$	19,197	130,116	75,084	15,913	589,566	-	2,820,156
<hr/>							
\$	375	709	41,185	-	418,824	-	67,218
	-	1,458	19,802	-	-	-	-
	375	2,167	60,987	-	418,824	-	67,218
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	58,008	-	-	-	154,114
	18,822	127,949	-	15,913	170,742	-	2,598,824
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	(43,911)	-	-	-	-
	18,822	127,949	14,097	15,913	170,742	-	2,752,938
\$	19,197	130,116	75,084	15,913	589,566	-	2,820,156

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015**

	D.W.I. Facilities	County Clerk's Recording Fees	Fire Districts	Housing Authority
ASSETS				
Pooled cash and investments	\$ 2,149,853	291,711	1,170,191	57,855
Receivables				
Taxes	-	-	-	-
Intergovernmental	140,729	-	-	-
Loan receivable	-	-	-	-
Other	-	-	-	32,800
Prepaid expenditures	-	-	37,026	-
Inventory	-	-	-	-
Total assets	\$ 2,290,582	291,711	1,207,217	90,655
LIABILITIES				
Accounts payable	\$ 66,307	1,092	28,603	75
Accrued payroll	70,966	-	-	4,088
Total liabilities	137,273	1,092	28,603	4,163
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue - HUD	-	-	-	32,800
Total deferred inflows	-	-	-	32,800
FUND BALANCES				
Nonspendable	-	-	37,026	-
Restricted	2,153,309	290,619	1,141,588	53,692
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	2,153,309	290,619	1,178,614	53,692
Total liabilities, deferred inflows, and fund balances	\$ 2,290,582	291,711	1,207,217	90,655

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	Hospital Construction Project	GRT Revenue Bond Series 2008
\$ 5,616,751	1,161,820	331,677	6,775,029	\$ 137,903
73,114	182,860	731,438	-	-
-	-	58,770	-	-
-	-	-	-	-
-	-	2,666	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 5,689,865</u>	<u>1,344,680</u>	<u>1,124,551</u>	<u>6,775,029</u>	<u>\$ 137,903</u>

\$ -	-	28,222	302,575	-
-	-	74,885	-	-
-	-	<u>103,107</u>	<u>302,575</u>	-

61,203	-	-	-	-
-	-	-	-	-
<u>61,203</u>	-	-	-	-

-	-	-	-	-
-	1,344,680	1,021,444	6,472,454	137,903
5,628,662	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,628,662</u>	<u>1,344,680</u>	<u>1,021,444</u>	<u>6,472,454</u>	<u>137,903</u>
<u>\$ 5,689,865</u>	<u>1,344,680</u>	<u>1,124,551</u>	<u>6,775,029</u>	<u>137,903</u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015**

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
ASSETS					
Pooled cash and investments	\$ 1,094,914	2,409,816	132,926	3,082,093	27,449,354
Receivables					
Taxes	-	-	-	-	1,709,432
Intergovernmental	-	-	20,879	-	479,587
Loan receivable	-	-	-	-	65,933
Other	5,000	-	-	-	68,378
Prepaid expenditures	-	-	-	-	191,140
Inventory	-	-	-	-	58,008
Total assets	\$ 1,099,914	2,409,816	153,805	3,082,093	30,021,832
LIABILITIES					
Accounts payable	\$ 134,674	-	74,505	-	1,277,590
Accrued payroll	-	-	-	-	214,530
Total liabilities	134,674	-	74,505	-	1,492,120
DEFERRED INFLOWS					
Property taxes	-	-	-	-	61,203
Unavailable revenue - HUD	-	-	-	-	32,800
Total deferred inflows	-	-	-	-	94,003
FUND BALANCES					
Nonspendable	-	-	-	-	249,148
Restricted	-	-	79,300	998,928	17,143,589
Committed	-	-	-	-	5,628,662
Assigned	965,240	2,409,816	-	2,083,165	5,458,221
Unassigned	-	-	-	-	(43,911)
Total fund balances	965,240	2,409,816	79,300	3,082,093	28,435,709
Total liabilities, deferred inflows, and fund balances	\$ 1,099,914	2,409,816	153,805	3,082,093	30,021,832



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, 2015

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
Revenues				
Taxes	\$ 1,573,981	-	-	2,700,733
Intergovernmental - Federal	-	-	10,716	-
Intergovernmental - State	-	124,675	140,150	-
Intergovernmental - Other	134,805	-	-	-
Investment income	691	-	896	-
Fees	470,289	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	(189)	-	-	-
Total revenues	<u>2,179,577</u>	<u>124,675</u>	<u>151,762</u>	<u>2,700,733</u>
Expenditures				
Current				
General government	-	-	-	-
Public Safety	-	105,984	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	2,902,157	-	147,976	-
Capital outlay	72,948	28,868	-	-
Bond issuance costs	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
Total expenditures	<u>2,975,105</u>	<u>134,852</u>	<u>147,976</u>	<u>-</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(795,528)</u>	<u>(10,177)</u>	<u>3,786</u>	<u>2,700,733</u>
Other Financing Sources (Uses)				
Proceeds of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Transfers, in	950,000	-	-	-
Transfers, out	-	-	-	(3,363,364)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	<u>950,000</u>	<u>-</u>	<u>-</u>	<u>(3,363,364)</u>
Net changes in fund balances	<u>154,472</u>	<u>(10,177)</u>	<u>3,786</u>	<u>(662,631)</u>
Fund balances (deficit) beginning of year	<u>68,161</u>	<u>27,198</u>	<u>216,913</u>	<u>719,700</u>
Fund balances (deficit) end of year	<u>\$ 222,633</u>	<u>17,021</u>	<u>220,699</u>	<u>57,069</u>

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Health Care Fund	Fire Excise Tax
-	-	-	-	-	-	3,147,997
-	-	-	-	1,191,764	-	-
87,600	-	-	-	387,464	-	-
-	90,461	-	-	-	-	-
-	979	197	-	-	-	9,728
-	72,872	630,107	-	-	-	10,944
-	-	-	-	-	-	29,780
1,004	1,424	63,048	-	-	-	20,645
88,604	165,736	693,352	-	1,579,228	-	3,219,094
-	-	-	-	672,525	-	-
37,929	220,484	-	-	-	-	2,351,513
-	-	-	-	-	-	-
-	-	1,044,213	7,500	-	-	-
-	-	-	-	-	-	-
48,936	-	-	-	2,670,231	-	376,326
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
86,865	220,484	1,044,213	7,500	3,342,756	-	2,727,839
1,739	(54,748)	(350,861)	(7,500)	(1,763,528)	-	491,255
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	326,737	-	-	-	-
-	-	-	-	-	(6,107,516)	(372,022)
-	-	-	-	-	-	-
-	-	326,737	-	-	(6,107,516)	(372,022)
1,739	(54,748)	(24,124)	(7,500)	(1,763,528)	(6,107,516)	119,233
17,083	182,697	38,221	23,413	1,934,270	6,107,516	2,633,705
\$ 18,822	127,949	14,097	15,913	170,742	-	2,752,938

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2015

	D.W.I. Facilities	County Clerks Recording Fees	Fire Districts	Housing Authority
Revenues				
Taxes	\$ -	-	-	-
Intergovernmental - Federal	-	-	-	1,086,334
Intergovernmental - State	2,119,648	-	2,176,916	-
Intergovernmental - Other	440,000	-	-	-
Investment income	-	1,614	-	16
Fees	290,566	101,128	-	-
Sale of assets	-	-	-	-
Miscellaneous	337	-	1,100	1,237
Total revenues	2,850,551	102,742	2,178,016	1,087,587
Expenditures				
Current				
General government	-	38,711	-	-
Public Safety	3,093,974	-	2,219,278	-
Health and welfare	-	-	-	1,129,388
Culture and recreation	-	-	-	-
Environmental	-	-	-	-
Capital outlay	-	67,785	971,669	-
Refunding debt issuance costs	-	-	-	-
Debt Service	-	-	-	-
Interest Expense	-	-	-	-
Total expenditures	3,093,974	106,496	3,190,947	1,129,388
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(243,423)	(3,754)	(1,012,931)	(41,801)
Other Financing Sources (Uses)				
Proceeds of refunding bonds	-	-	-	-
Bond premium	-	-	-	-
Operating transfers, in	375,380	-	-	-
Operating transfers, out	(246,213)	-	-	-
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	129,167	-	-	-
Net changes in fund balances	(114,256)	(3,754)	(1,012,931)	(41,801)
Fund balances beginning of year	2,267,565	294,373	2,191,545	95,493
Fund balances end of year	\$ 2,153,309	290,619	1,178,614	53,692

Water Reserve Fund	Gross Receipts Tax Reserve	Juvenile Services	Hospital Construction Project	GRT Revenue Bond Series 2008
1,862,577	1,167,223	2,928,040	-	-
-	-	67,355	-	-
-	-	501,170	-	-
-	-	-	-	-
28,406	-	968	42,405	-
13,200	-	12,394	-	-
-	-	-	-	-
-	-	25,108	25,000	-
1,904,183	1,167,223	3,535,035	67,405	-
-	-	-	-	-
-	-	3,406,334	-	-
-	-	-	135,071	-
-	-	-	-	-
1,583,510	-	-	-	-
-	-	18,459	3,222,462	143,988
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,583,510	-	3,424,793	3,357,533	143,988
320,673	1,167,223	110,242	(3,290,128)	(143,988)
-	-	-	-	-
-	-	-	-	-
-	-	-	3,363,364	-
(409,620)	(1,142,351)	-	-	-
-	-	-	-	-
(409,620)	(1,142,351)	-	3,363,364	-
(88,947)	24,872	110,242	73,236	(143,988)
5,717,609	1,319,808	911,202	6,399,218	281,891
\$ 5,628,662	1,344,680	1,021,444	6,472,454	137,903

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2015

	Capital Replacement	Capital Replacement Reserve	Road Construction	Debt Service	Total Nonmajor Funds
Revenues					
Taxes	\$ -	-	-	4,300,957	17,681,508
Intergovernmental - Federal	-	-	136,274	-	2,492,443
Intergovernmental - State	-	-	-	-	5,537,623
Intergovernmental - Other	-	-	-	-	665,266
Investment income	-	15,635	714	30,297	132,546
Fees	-	-	-	-	1,601,500
Sale of assets	-	-	-	-	29,780
Miscellaneous	5,000	-	-	-	143,714
Total revenues	5,000	15,635	136,988	4,331,254	28,284,380
Expenditures					
Current					
General government	-	-	-	-	711,236
Public Safety	-	-	-	-	11,435,496
Health and welfare	-	-	-	-	1,264,459
Culture and recreation	-	-	-	-	1,051,713
Environmental	-	-	-	-	4,633,643
Capital outlay	1,813,216	-	210,742	-	9,645,630
Bond issuance costs	-	-	-	179,318	179,318
Debt Service-principal	-	-	-	2,785,000	2,785,000
Debt Service-interest expense	-	-	-	1,222,202	1,222,202
Total expenditures	1,813,216	-	210,742	4,186,520	32,928,697
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	(1,808,216)	15,635	(73,754)	144,734	(4,644,317)
Other Financing Sources (Uses)					
Proceeds of refunding bonds	-	-	-	16,055,000	16,055,000
Bond premium	-	-	-	2,394,778	2,394,778
Operating transfers, in	1,340,932	180,075	-	-	6,536,488
Operating transfers, out	-	(538,901)	-	-	(12,179,987)
Payment - refunded bond escrow	-	-	-	(18,264,106)	(18,264,106)
Total other financing sources (uses)	1,340,932	(358,826)	-	185,672	(5,457,827)
Net changes in fund balances	(467,284)	(343,191)	(73,754)	330,406	(10,102,144)
Fund balances beginning of year	1,432,524	2,753,007	153,054	2,751,687	38,537,853
Fund balances end of year	\$ 965,240	2,409,816	79,300	3,082,093	28,435,709

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,363,313	1,363,313	1,576,790	213,477
Intergovernmental - Other	134,805	134,805	134,805	-
Investment income	1,000	1,000	691	(309)
Fees	525,000	525,000	475,463	(49,537)
Miscellaneous	-	-	(217)	(217)
Total revenues	<u>2,024,118</u>	<u>2,024,118</u>	<u>2,187,532</u>	<u>163,414</u>
Prior year cash appropriated	700			
Total budgeted revenues	<u>2,024,818</u>			
Expenditures				
Current				
Environmental				
Salaries and benefits	1,602,210	1,602,210	1,578,898	23,312
Operating expenses	1,438,438	1,433,638	1,339,549	94,089
Capital outlay	151,014	152,364	72,948	79,416
Total expenditures	<u>3,191,662</u>	<u>3,188,212</u>	<u>2,991,395</u>	<u>196,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,166,844)</u>	<u>(1,164,094)</u>	<u>(803,863)</u>	<u>360,231</u>
Other Financing Sources (Uses)				
Transfers in	1,166,844	1,163,394	950,000	(213,394)
Net change in fund balance	-	(700)	146,137	146,837
Fund balance, beginning	<u>68,161</u>	<u>68,161</u>	<u>68,161</u>	<u>-</u>
Fund balance, ending	<u>\$ 68,161</u>	<u>67,461</u>	<u>214,298</u>	<u>146,837</u>
Change in accounts receivable			(7,955)	
Change in accounts payable			21,697	
Change in accrued liabilities			<u>(5,407)</u>	
GAAP fund balance			<u>\$ 222,633</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 112,210	124,675	124,675	-
Total revenues	<u>112,210</u>	<u>124,675</u>	<u>124,675</u>	<u>-</u>
Prior year cash appropriated	28,444			
Total budgeted revenues	<u>140,654</u>			
Expenditures				
Operating expenses	106,415	118,880	107,229	11,651
Capital outlay	34,239	34,239	28,868	5,371
Total expenditures	<u>140,654</u>	<u>153,119</u>	<u>136,097</u>	<u>17,022</u>
Excess (deficiency) of revenues over (under) expenditures	-	(28,444)	(11,422)	17,022
Fund balance, beginning	<u>27,198</u>	<u>27,198</u>	<u>27,198</u>	<u>-</u>
Fund balance, ending	<u>\$ 27,198</u>	<u>(1,246)</u>	<u>15,776</u>	<u>17,022</u>
Change in accounts payable			<u>1,245</u>	
GAAP fund balance			<u>\$ 17,021</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 9,407	10,716	10,716	-
Intergovernmental - State	-	140,150	140,150	-
Investment income	1,147	1,147	896	(251)
Total revenues	<u>10,554</u>	<u>152,013</u>	<u>151,762</u>	<u>(251)</u>
Prior year cash appropriated	125,382			
Total budgeted revenues	<u>135,936</u>			
Expenditures				
Current				
Environmental	135,936	286,086	148,402	137,684
Excess (deficiency) of revenues over (under) expenditures	-	(134,073)	3,360	137,433
Fund balance, beginning	216,913	216,913	216,913	-
Fund balance, ending	<u>\$ 216,913</u>	<u>82,840</u>	<u>220,273</u>	<u>137,433</u>
Change in accounts payable			<u>426</u>	
GAAP fund balance (deficit)			<u>\$ 220,699</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 3,002,726	3,363,365	3,363,364	(1)
Total revenues	<u>3,002,726</u>	<u>3,363,365</u>	<u>3,363,364</u>	<u>(1)</u>
Prior year cash appropriated	-			
Total budgeted revenues	<u>3,002,726</u>			
Expenditures				
Current				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,002,726</u>	<u>3,363,365</u>	<u>3,363,364</u>	<u>(1)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(3,002,726)</u>	<u>(3,363,365)</u>	<u>(3,363,364)</u>	<u>1</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>719,700</u>	<u>719,700</u>	<u>719,700</u>	-
Fund balance, ending	<u>\$ 719,700</u>	<u>719,700</u>	<u>719,700</u>	<u>-</u>
Changes in accounts receivables			<u>(662,631)</u>	
GAAP fund balance			<u>\$ 57,069</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
LAW ENFORCEMENT PROTECTION - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 87,600	87,600	87,600	-
Miscellaneous	-	-	1,005	1,005
Total revenues	<u>87,600</u>	<u>87,600</u>	<u>88,605</u>	<u>1,005</u>
Prior year cash appropriated	17,083			
Total budgeted revenues	<u>104,683</u>			
Expenditures				
Current				
Public safety				
Operating expenses	78,183	78,183	37,554	40,629
Capital outlay	26,500	26,500	48,937	(22,437)
Total expenditures	<u>104,683</u>	<u>104,683</u>	<u>86,491</u>	<u>18,192</u>
Excess (deficiency) of revenues over (under) expenditures	-	(17,083)	2,114	19,197
Fund balance, beginning	17,083	17,083	17,083	-
Fund balance, ending	<u>\$ 17,083</u>	<u>-</u>	<u>19,197</u>	<u>19,197</u>
Change in accounts payable			<u>(375)</u>	
GAAP fund balance			<u>\$ 18,822</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Other	\$ 88,000	88,000	90,819	2,819
Investment income	1,000	1,000	980	(20)
Fees	55,500	55,500	73,947	18,447
Miscellaneous	-	-	1,424	1,424
Total revenues	<u>144,500</u>	<u>144,500</u>	<u>167,170</u>	<u>22,670</u>
Prior year cash appropriated	64,554			
Total budgeted revenues	<u>209,054</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	130,854	132,556	131,246	1,310
Operating expenses	78,200	137,875	95,623	42,252
Total expenditures	<u>209,054</u>	<u>270,431</u>	<u>226,869</u>	<u>43,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(125,931)</u>	<u>(59,699)</u>	<u>66,232</u>
Fund balance, beginning	<u>182,697</u>	<u>182,697</u>	<u>182,697</u>	<u>-</u>
Fund balance, ending	<u>\$ 182,697</u>	<u>56,766</u>	<u>122,998</u>	<u>66,232</u>
Change in accounts receivable			(1,433)	
Change in accounts payable			6,565	
Change in accrued liabilities			<u>(181)</u>	
GAAP fund balance			<u>\$ 127,949</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fees	\$ 674,200	674,200	630,107	(44,093)
Investment income	800	800	197	(603)
Miscellaneous	62,267	70,522	62,955	(7,567)
Total revenues	<u>737,267</u>	<u>745,522</u>	<u>693,259</u>	<u>(52,263)</u>
Prior year cash appropriated	1,450			
Total budgeted revenues	<u>738,717</u>			
Expenditures				
Current				
Cultural and Recreation				
Salaries and benefits	666,358	666,358	617,729	48,629
Operating expenses	399,096	416,696	419,946	(3,250)
Capital outlay	3,889	-	-	-
Total expenditures	<u>1,069,343</u>	<u>1,083,054</u>	<u>1,037,675</u>	<u>45,379</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(330,626)</u>	<u>(337,532)</u>	<u>(344,416)</u>	<u>(6,884)</u>
Other Financing Sources (Uses)				
Transfers in	330,626	336,082	326,737	(9,345)
Net change in fund balance	-	(1,450)	(17,679)	(16,229)
Fund balance, beginning	38,221	38,221	38,221	-
Fund balance, ending	<u>\$ 38,221</u>	<u>36,771</u>	<u>20,542</u>	<u>(16,229)</u>
Change in accounts receivable			92	
Change in accounts payable			(4,986)	
Change in accrued liabilities			(1,551)	
GAAP fund balance			<u>\$ 14,097</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash appropriated	7,500			
Total budgeted revenues	<u>7,500</u>			
Expenditures				
Current				
Cultural and Recreation	7,500	7,500	7,500	-
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(7,500)	(7,500)	-
Fund balance, beginning	23,413	23,413	23,413	-
Fund balance, ending	<u>\$ 23,413</u>	<u>15,913</u>	<u>15,913</u>	<u>-</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Federal	\$ 1,112,780	1,657,417	1,185,247	(472,170)
Intergovernmental - State	2,050,986	3,161,366	390,441	(2,770,925)
Total revenues	<u>3,163,766</u>	<u>4,818,783</u>	<u>1,575,688</u>	<u>(3,243,095)</u>
Prior year cash appropriated	2,026,731			
Total budgeted revenues	<u>5,190,497</u>			
Expenditures				
Current				
Health and welfare				
Operating expenses	463,577	1,122,594	683,153	439,441
Capital outlay	4,726,920	5,722,920	2,433,919	3,289,001
Total expenditures	<u>5,190,497</u>	<u>6,845,514</u>	<u>3,117,072</u>	<u>3,728,442</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,026,731)</u>	<u>(1,541,384)</u>	<u>485,347</u>
Fund balance, beginning	<u>1,934,270</u>	<u>1,934,270</u>	<u>1,934,270</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,934,270</u>	<u>(92,461)</u>	<u>392,886</u>	<u>485,347</u>
Change in accounts receivable			3,540	
Change in accounts payable			<u>(225,684)</u>	
GAAP fund balance			<u>\$ 170,742</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ -	-	-	-
Investment income	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash appropriated	5,397,684			
Total budgeted revenues	<u>5,397,684</u>			
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>5,397,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	(5,397,684)	(5,397,684)	(5,397,684)	-
Net change in fund balances	-	(5,397,684)	(5,397,684)	-
Fund balance, beginning	6,107,516	6,107,516	6,107,516	-
Fund balance, ending	<u>\$ 6,107,516</u>	<u>709,832</u>	<u>709,832</u>	<u>-</u>
Change in accounts receivable			<u>(709,832)</u>	
GAAP fund balance			<u>\$ -</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 2,726,645	2,726,645	3,153,615	426,970
Investment income	13,000	13,000	9,728	(3,272)
Fees	10,825	10,825	10,944	119
Sale of assets	-	-	29,780	29,780
Miscellaneous	7,200	32,370	26,577	(5,793)
Total revenues	<u>2,757,670</u>	<u>2,782,840</u>	<u>3,230,644</u>	<u>447,804</u>
Prior year cash appropriated	<u>1,190,798</u>			
Total budgeted revenues	<u>3,948,468</u>			
Expenditures				
Public Safety				
Operating expenses	3,029,551	3,054,721	2,246,383	808,338
Capital outlay	546,895	546,895	386,839	160,056
Total expenditures	<u>3,576,446</u>	<u>3,601,616</u>	<u>2,633,222</u>	<u>968,394</u>
Excess of revenues over expenditures	<u>372,022</u>	<u>(818,776)</u>	<u>597,422</u>	<u>1,416,198</u>
Other Financing Sources (Uses)				
Transfers out	<u>(372,022)</u>	<u>(372,022)</u>	<u>(372,022)</u>	<u>-</u>
Net change in fund balances	-	(1,190,798)	225,400	1,416,198
Fund balance, beginning	<u>2,633,705</u>	<u>2,633,705</u>	<u>2,633,705</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,633,705</u>	<u>1,442,907</u>	<u>2,859,105</u>	<u>1,416,198</u>
Change in accounts receivable			(11,550)	
Change in prepaid expenses			(149,926)	
Change in accounts payable			<u>55,309</u>	
GAAP fund balance			<u>\$2,752,938</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 1,947,074	2,007,134	2,119,648	112,514
Intergovernmental - Other	440,000	440,000	440,000	-
Fees	230,160	294,523	290,567	(3,956)
Miscellaneous	-	-	407	407
Total revenues	<u>2,617,234</u>	<u>2,741,657</u>	<u>2,850,622</u>	<u>108,965</u>
Prior year cash appropriated	542,154			
Total budgeted revenues	<u>3,159,388</u>			
Expenditures				
Public Safety				
Salaries and benefits	3,146,824	2,693,680	2,504,029	189,651
Operating expenses	858,668	789,595	612,296	177,299
Capital outlay	119,330	119,330	-	119,330
Total expenditures	<u>4,124,822</u>	<u>3,602,605</u>	<u>3,116,325</u>	<u>486,280</u>
Excess of revenues over expenditures	<u>(965,434)</u>	<u>(860,948)</u>	<u>(265,703)</u>	<u>595,245</u>
Other Financing Sources (Uses)				
Transfers in	965,434	490,600	375,380	(115,220)
Transfers out	-	(246,213)	(246,213)	-
Total other financing sources (uses)	<u>965,434</u>	<u>244,387</u>	<u>129,167</u>	<u>(115,220)</u>
Net change in fund balances	-	(616,561)	(136,536)	480,025
Fund balance, beginning	<u>2,267,565</u>	<u>2,267,565</u>	<u>2,267,565</u>	-
Fund balance, ending	<u>\$ 2,267,565</u>	<u>1,651,004</u>	<u>2,131,029</u>	<u>480,025</u>
Change in accounts receivable			(71)	
Change in accounts payable			33,057	
Change in accrued liabilities			<u>(10,706)</u>	
GAAP fund balance			<u>\$ 2,153,309</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 100,000	100,000	101,128	1,128
Investment income	2,000	2,000	1,614	(386)
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>102,742</u>	<u>742</u>
Prior year cash appropriated	47,400			
Total budgeted revenues	<u>149,400</u>			
Expenditures				
Current				
General Government				
Operating expenses	59,900	59,900	39,922	19,978
Capital outlay	89,500	89,500	67,784	21,716
Total expenditures	<u>149,400</u>	<u>149,400</u>	<u>107,706</u>	<u>41,694</u>
Excess (deficiency) of revenues over (under) expenditures	-	(47,400)	(4,964)	42,436
Fund balance, beginning	294,373	294,373	294,373	-
Fund balance, ending	<u>\$ 294,373</u>	<u>246,973</u>	289,409	<u>42,436</u>
Change in accounts payable			<u>1,210</u>	
GAAP fund balance			<u>\$ 290,619</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$1,687,316	2,176,916	2,176,916	-
Miscellaneous	-	2,239	2,611	372
Total revenues	<u>1,687,316</u>	<u>2,179,155</u>	<u>2,179,527</u>	<u>372</u>
Prior year cash appropriated	<u>2,226,235</u>			
Total budgeted revenues	<u>3,913,551</u>			
Expenditures				
Public Safety				
Operating expenses	2,052,398	2,544,237	2,260,159	284,078
Capital outlay	1,861,153	1,861,153	975,411	885,742
Total expenditures	<u>3,913,551</u>	<u>4,405,390</u>	<u>3,235,570</u>	<u>1,169,820</u>
Excess (deficiency) of revenues over (under) expenditures	-	(2,226,235)	(1,056,043)	1,170,192
Fund balance, beginning	<u>2,191,545</u>	<u>2,191,545</u>	<u>2,191,545</u>	-
Fund balance, ending	<u>\$2,191,545</u>	<u>(34,690)</u>	<u>1,135,502</u>	<u>1,170,192</u>
Change in accounts receivable			(1,511)	
Change in prepaid expenses			(2,433)	
Change in accounts payable			<u>47,056</u>	
GAAP fund balance			<u>\$1,178,614</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$1,119,120	1,119,120	1,086,334	(32,786)
Investment Income	27	27	16	(11)
Miscellaneous	3,819	3,819	1,237	(2,582)
Total revenues	<u>1,122,966</u>	<u>1,122,966</u>	<u>1,087,587</u>	<u>(35,379)</u>
Prior year cash appropriated	44,713			
Total budgeted revenues	<u>1,167,679</u>			
Expenditures				
Current				
Health and welfare				
Salaries and benefits	199,684	199,684	148,166	51,518
Operating expenses	967,995	967,995	980,831	(12,836)
Total expenditures	<u>1,167,679</u>	<u>1,167,679</u>	<u>1,128,997</u>	<u>38,682</u>
Excess (deficiency) of revenues over (under) expenditures		- (44,713)	(41,410)	3,303
Fund balance, beginning	<u>95,493</u>	<u>95,493</u>	<u>95,493</u>	-
Fund balance, ending	<u>\$ 95,493</u>	<u>50,780</u>	<u>54,083</u>	<u>3,303</u>
Change in accounts payable			127	
Change in accrued liabilities			<u>(518)</u>	
GAAP fund balance			<u>\$ 53,692</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,393,208	1,393,208	1,456,101	62,893
Taxes - State Shared	464,898	464,898	414,076	(50,822)
Fees	-	-	37,200	37,200
Interest earnings	32,000	32,000	28,406	(3,594)
Total revenues	<u>1,890,106</u>	<u>1,890,106</u>	<u>1,935,783</u>	<u>45,677</u>
Prior year cash appropriated	<u>2,026,804</u>			
Total budgeted revenues	3,916,910			
Expenditures				
Current				
Environmental				
Operating expenses	3,507,290	3,507,290	1,583,510	1,923,780
Total expenditures	<u>3,507,290</u>	<u>3,507,290</u>	<u>1,583,510</u>	<u>1,923,780</u>
Excess (deficiency) of revenues over (under) expenditures	409,620	(1,617,184)	352,273	1,969,457
Other Financing Sources (Uses)				
Transfers out	(409,620)	(409,620)	(409,620)	-
Net change in fund balance	-	(2,026,804)	(57,347)	1,969,457
Fund balance, beginning	<u>5,717,609</u>	<u>5,717,609</u>	<u>5,717,609</u>	-
Fund balance, ending	<u>\$ 5,717,609</u>	<u>3,690,805</u>	<u>5,660,262</u>	<u>1,969,457</u>
Change in accounts receivable			(21,686)	
Change in deferred inflows			<u>(9,914)</u>	
GAAP fund balance			<u>\$ 5,628,662</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$1,085,234	1,085,234	1,161,821	76,587
Prior year cash appropriated	57,117			
Total budgeted revenues	<u>1,142,351</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,142,351</u>	<u>1,085,234</u>	<u>1,161,821</u>	<u>76,587</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,142,351)</u>	<u>(1,142,351)</u>	<u>(1,142,351)</u>	-
Excess (Deficiency) of Revenues Over (Under Expenditures and Other Financing Uses	-	(57,117)	19,470	76,587
Fund balance, beginning	<u>1,319,808</u>	<u>1,319,808</u>	<u>1,319,808</u>	-
Fund balance, ending	<u><u>\$1,319,808</u></u>	<u><u>1,262,691</u></u>	<u><u>1,339,278</u></u>	<u><u>76,587</u></u>
Change in accounts receivable			<u>5,402</u>	
GAAP fund balance			<u><u>\$1,344,680</u></u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
JUVENILE SERVICES - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 2,313,181	2,313,181	2,906,433	593,252
Fees	10,500	10,500	8,958	(1,542)
Intergovernmental - Federal	112,000	112,000	70,492	(41,508)
Intergovernmental - State	597,000	597,000	512,024	(84,976)
Investment income	2,000	2,000	967	(1,033)
Miscellaneous	4,650	4,650	25,515	20,865
Total revenues	<u>3,039,331</u>	<u>3,039,331</u>	<u>3,524,389</u>	<u>485,058</u>
Prior year cash appropriated	260,723			
Total budgeted revenues	<u>3,300,054</u>			
Expenditures				
Current				
Public safety				
Salaries and benefits	2,941,025	2,941,025	2,614,867	326,158
Operating expenses	879,341	879,341	830,126	49,215
Capital outlay	35,460	35,528	18,459	17,069
Total expenditures	<u>3,855,826</u>	<u>3,855,894</u>	<u>3,463,452</u>	<u>392,442</u>
Excess (deficiency) of revenues over (under) expenditures	(555,772)	(816,563)	60,937	877,500
Other Financing Sources (Uses)				
Transfers in	555,772	555,840	-	(555,840)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>555,772</u>	<u>555,840</u>	<u>-</u>	<u>(555,840)</u>
Net change in fund balance	-	(260,723)	60,937	321,660
Fund balance, beginning	911,202	911,202	911,202	-
Fund balance, ending	<u>\$ 911,202</u>	<u>650,479</u>	<u>972,139</u>	<u>321,660</u>
Change in accounts receivable			10,645	
Change in prepaid expenses			(61)	
Change in accounts payable			50,203	
Change in accrued liabilities			<u>(11,482)</u>	
GAAP fund balance			<u>\$1,021,444</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ -	-	42,405	42,405
Miscellaneous	-	25,000	25,000	-
Total revenues	<u>-</u>	<u>25,000</u>	<u>67,405</u>	<u>42,405</u>
Prior year cash appropriated	6,415,046			
Total budgeted revenues	<u>6,415,046</u>			
Expenditures				
Contractual services	-	25,000	145,178	(120,178)
Capital outlay	9,417,772	9,778,411	2,925,608	6,852,803
Total expenditures	<u>9,417,772</u>	<u>9,803,411</u>	<u>3,070,786</u>	<u>6,732,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,002,726)</u>	<u>(9,778,411)</u>	<u>(3,003,381)</u>	<u>6,775,030</u>
Other Financing Sources (Uses)				
Transfers in	3,002,726	3,363,365	3,363,364	(1)
Net change in fund balances	-	(6,415,046)	359,983	6,775,029
Fund balance, beginning	6,399,218	6,399,218	6,399,218	-
Fund balance, ending	<u>\$ 6,399,218</u>	<u>(15,828)</u>	<u>6,759,201</u>	<u>6,775,029</u>
Change in accounts payable			(286,747)	
GAAP fund balance			<u>\$ 6,472,454</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Other	\$ -	-	-	-
Investment income	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash appropriated	282,371			
Total budgeted revenues	<u>282,371</u>			
Expenditures				
Capital outlay	282,371	282,371	144,468	137,903
Total expenditures	<u>282,371</u>	<u>282,371</u>	<u>144,468</u>	<u>137,903</u>
Excess (deficiency) of revenues over (under) expenditures	-	(282,371)	(144,468)	137,903
Fund balance, beginning	281,891	281,891	281,891	-
Fund balance, ending	<u>\$ 281,891</u>	<u>(480)</u>	137,423	<u>137,903</u>
Change in accounts payable			<u>480</u>	
GAAP fund balance			<u>\$ 137,903</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 719,654	653,936	653,936	-
Intergovernmental - State	-	-	5,000	5,000
Total revenues	<u>719,654</u>	<u>653,936</u>	<u>658,936</u>	<u>5,000</u>
Prior year cash appropriated	778,588			
Total budgeted revenues	<u>1,498,242</u>			
Expenditures				
Current				
Capital outlay	2,633,773	3,531,242	1,678,542	1,852,700
Total expenditures	<u>2,633,773</u>	<u>3,531,242</u>	<u>1,678,542</u>	<u>1,852,700</u>
Excess (deficiency) of revenues over (under) expenditures	(1,135,531)	(2,877,306)	(1,019,606)	1,857,700
Other Financing Sources (Uses)				
Transfers in	1,135,531	2,098,718	1,340,932	(757,786)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,135,531</u>	<u>2,098,718</u>	<u>1,340,932</u>	<u>(757,786)</u>
Net change in fund balance	-	(778,588)	321,326	1,099,914
Fund balance, beginning	1,432,524	1,432,524	1,432,524	-
Fund balance, ending	<u>\$ 1,432,524</u>	<u>653,936</u>	<u>1,753,850</u>	<u>1,099,914</u>
Change in accounts receivable			(653,936)	
Change in accounts payable			<u>(134,674)</u>	
GAAP fund balance			<u>\$ 965,240</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 10,000	10,000	15,635	5,635
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>15,635</u>	<u>5,635</u>
Prior year cash appropriated	255,055			
Total budgeted revenues	<u>265,055</u>			
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>265,055</u>	<u>10,000</u>	<u>15,635</u>	<u>5,635</u>
Other Financing Sources (Uses)				
Transfers in	180,075	180,075	180,075	-
Transfers out	(445,130)	(538,901)	(538,901)	-
Total other financing sources (uses)	<u>(265,055)</u>	<u>(358,826)</u>	<u>(358,826)</u>	<u>-</u>
Net change in fund balance	-	(348,826)	(343,191)	5,635
Fund balance, beginning	<u>2,753,007</u>	<u>2,753,007</u>	<u>2,753,007</u>	<u>-</u>
Fund balance, ending	<u><u>\$2,753,007</u></u>	<u><u>2,404,181</u></u>	<u><u>2,409,816</u></u>	<u><u>5,635</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ROAD CONSTRUCTION - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Federal	\$ 497,151	497,151	136,274	(360,877)
Investment income	-	-	714	714
Total revenues	<u>497,151</u>	<u>497,151</u>	<u>136,988</u>	<u>(360,163)</u>
Prior year cash appropriated	151,295			
Total budgeted revenues	<u>648,446</u>			
Expenditures				
Road construction	648,446	648,446	136,274	512,172
Total expenditures	<u>648,446</u>	<u>648,446</u>	<u>136,274</u>	<u>512,172</u>
Excess (deficiency) of revenues over (under) expenditures	-	(151,295)	714	152,009
Fund balance, beginning	153,054	153,054	153,054	-
Fund balance, ending	<u>\$ 153,054</u>	<u>1,759</u>	<u>153,768</u>	<u>152,009</u>
Change in accounts payable			<u>(74,468)</u>	
GAAP fund balance			<u>\$ 79,300</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 4,729,163	4,729,163	4,300,957	(428,206)
Investment earnings	25,700	25,700	30,297	4,597
Total revenues	4,754,863	4,754,863	4,331,254	(423,609)
Prior year cash appropriated	(323,554)			
Total Budgeted revenues	4,431,309			
Expenditures				
Debt Service				
Principal	2,785,000	2,785,000	2,785,000	-
Interest	1,646,309	1,646,309	1,222,202	424,107
Refunding bond issuance costs	-	179,318	179,318	-
Total expenditures	4,431,309	4,610,627	4,186,520	424,107
Excess (deficiency) of revenues over (under) expenditures	-	144,236	144,734	498
Other Financing Sources (Uses)				
Proceeds-refunding debt issued	-	16,055,000	16,055,000	-
Premium - refunding bonds	-	2,394,778	2,394,778	-
Payment - refunded bond escrow	-	(18,264,106)	(18,264,106)	-
Total other financing sources (uses)	-	185,672	185,672	-
Net change in fund balances	-	329,908	330,406	498
Fund balance, beginning	2,751,687	2,751,687	2,751,687	-
Fund balance, ending	\$ 2,751,687	3,081,595	3,082,093	498

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

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, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 905	147	147	905
LIABILITIES				
Due to clerk refunds	\$ 905	147	147	905
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	425,797	425,797	-
LIABILITIES				
Due to other taxing districts	\$ -	425,797	425,797	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,223,891	3,223,891	-
LIABILITIES				
Due to other taxing districts	\$ -	3,223,891	3,223,891	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,975,012	3,975,012	-
LIABILITIES				
Due to other taxing districts	\$ -	3,975,012	3,975,012	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	50,017,982	50,017,982	-
LIABILITIES				
Due to other taxing districts	\$ -	50,017,982	50,017,982	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
SUSPENSE FUND				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 180,485	80,308,259	80,369,350	119,394
Property taxes receivable	2,442,818	58,107,856	58,079,466	2,471,208
Total assets	\$ 2,623,303	138,416,115	138,448,816	2,590,602
LIABILITIES				
Due to other taxing districts	2,623,303	58,646,032	58,678,733	2,590,602
Total Liabilities	\$ 2,623,303	58,646,032	58,678,733	2,590,602
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Equity in pooled cash and investments - restricted	\$ 181,390	80,308,406	80,369,497	120,299
Property taxes receivable	2,442,818	58,107,856	58,079,466	2,471,208
Total Assets	\$ 2,624,208	138,416,262	138,448,963	2,591,507
LIABILITIES				
Due to clerk refunds	\$ 905	147	147	905
Due to other taxing districts	2,623,303	58,646,032	58,678,733	2,590,602
Total liabilities	\$ 2,624,208	58,646,179	58,678,880	2,591,507

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

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, 2015**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 500,265	814,021	1,314,286
Receivables			
Intergovernmental	9,631	-	9,631
Other	1,433	-	1,433
Prepaid expenditures	90,675	-	90,675
Total assets	\$ 602,004	814,021	1,416,025
LIABILITIES			
Accounts payable	\$ 26,704	7,050	33,754
Accrued payroll	80,177	-	80,177
Total liabilities	106,881	7,050	113,931
FUND BALANCES (DEFICIT)			
Nonspendable	90,675	-	90,675
Restricted	404,448	806,971	1,211,419
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	495,123	806,971	1,302,094
Total liabilities and fund balances	\$ 602,004	814,021	1,416,025

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET POSITION
June 30, 2015

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net position are different because:	Communications Authority
Total Fund Balance Communications Authority	<u>\$ 1,302,094</u>
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	174,592
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,663,889
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 premiums and discounts, whereas these amounts are 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 (\$1,945,203). The net affect of long-term debt is broken down as follows:	
Net change in pension liability	(1,758,931)
Net affect of compensated absences	<u>(186,272)</u>
	(1,945,203)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(689,332)
Net position Communications Authority	<u><u>\$ 1,506,040</u></u>

**SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
COMMUNICATIONS AUTHORITY
Fiscal Year Ended June 30, 2015**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - Federal	\$ -	-	-
Intergovernmental - State	12,298	-	12,298
Intergovernmental - Other	4,567,765	2,220,943	6,788,708
Investment income	2,785	3,858	6,643
Sale of assets	-	-	-
Miscellaneous	9,068	-	9,068
Total revenues	4,591,916	2,224,801	6,816,717
Expenditures			
Current			
Public Safety	4,576,463	-	4,576,463
Capital outlay	-	1,738,118	1,738,118
Total expenditures	4,576,463	1,738,118	6,314,581
Excess of revenues over expenditures before other financings sources (uses)	15,453	486,683	502,136
Other Financing Sources (Uses)			
Transfers, in	-	5,885	5,885
Transfers, out	(5,885)	-	(5,885)
Total other financing sources (uses)	(5,885)	5,885	-
Net changes in fund balances	9,568	492,568	502,136
Fund balances beginning of year	485,555	314,403	799,958
Fund balances end of year	\$ 495,123	806,971	1,302,094

**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, 2015**

	Component Unit
Amounts reported for Communications Authority in the statement of activities are different because:	Communications Authority
Net changes in fund balances total governmental fund	\$ 502,136
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.	1,744,351
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.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in compensated absences	(2,856)
Change in net pension liability	101,209
	98,353
Change in net position Communications Authority	\$ 2,344,840

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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental - State	\$ 37,902	37,902	10,883	(27,019)
Intergovernmental - Other	5,490,729	5,490,729	4,567,765	(922,964)
Investment income	5,000	5,000	2,785	(2,215)
Miscellaneous	5,000	5,000	9,484	4,484
Total revenues	<u>5,538,631</u>	<u>5,538,631</u>	<u>4,590,917</u>	<u>(947,714)</u>
Prior year cash appropriated	671			
Total budgeted revenues	<u>5,539,302</u>			
<u>Expenditures</u>				
Current				
Public Safety				
Salaries and benefits	3,379,094	3,379,094	2,853,434	525,660
Operating expenses	2,160,208	2,159,373	1,724,197	435,176
Total expenditures	<u>5,539,302</u>	<u>5,538,467</u>	<u>4,577,631</u>	<u>960,836</u>
Excess (deficiency) of revenues over (under) expenditures	-	164	13,286	13,122
Other Financing Sources (Uses)				
Transfers out	-	(5,885)	(5,885)	-
Total other financing sources (uses)	<u>-</u>	<u>(5,885)</u>	<u>(5,885)</u>	<u>-</u>
Net change in fund balance	-	(5,721)	7,401	13,122
Fund balance, beginning	485,555	485,555	485,555	-
Fund balance, ending	<u>\$ 485,555</u>	<u>479,834</u>	<u>492,956</u>	<u>13,122</u>
Change in accounts receivable			999	
Change in prepaid expenses			10,694	
Change in accounts payable			2,325	
Change in accrued liabilities			(11,851)	
GAAP fund balance			<u>\$ 495,123</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Other	\$ -	2,220,943	2,220,943	-
Investment income	2,000	2,000	3,858	1,858
Total revenues	<u>2,000</u>	<u>2,222,943</u>	<u>2,224,801</u>	<u>1,858</u>
Prior year cash appropriated	(2,000)			
Total budgeted revenues	-			
Expenditures				
Capital outlay	-	2,226,828	1,731,069	495,759
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(3,885)</u>	<u>493,732</u>	<u>497,617</u>
Other Financing Sources (Uses)				
Transfers in	-	5,885	5,885	-
Net change in fund balance	-	2,000	499,617	497,617
Fund balance, beginning	314,403	314,403	314,403	-
Fund balance, ending	<u>\$ 314,403</u>	<u>316,403</u>	814,020	<u>497,617</u>
Change in accounts payable			<u>(7,049)</u>	
GAAP fund balance (deficit)			<u>\$ 806,971</u>	

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2015**

	<u>San Juan Water Commission</u>
ASSETS	
Pooled cash and investments	\$ 50,027
Receivables	
Intergovernmental	-
Interest	-
Other	-
Prepaid expenditures	16,935
Total assets	<u>\$ 66,962</u>
LIABILITIES	
Accounts payable	\$ 189,877
Accrued payroll	11,830
Total liabilities	<u>201,707</u>
FUND BALANCES	
Nonspendable	16,935
Restricted	-
Committed	-
Assigned	-
Unassigned (Deficit)	(151,680)
Total fund balance (Deficit)	<u>(134,745)</u>
Total liabilities and fund balances (Deficit)	<u>\$ 66,962</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET POSITION
June 30, 2015

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	San Juan Water Commission
Total Fund Balance (Deficit) San Juan Water Commission	<u>\$ (134,745)</u>
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	29,932
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	33,350
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 premiums and discounts, whereas these amounts are 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 (\$324,879). The net affect of long-term debt is broken down as follows:	
Net change in pension liability	(260,556)
Net affect of compensated absences	<u>(64,323)</u>
	(324,879)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(102,113)
Net position San Juan Water Commission	<u><u>\$ (498,455)</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, 2015**

	<u>San Juan Water Commission</u>
<u>Revenues</u>	
Intergovernmental - Federal	\$ -
Intergovernmental - State	-
Intergovernmental - Other	1,583,510
Investment income	880
Sale of assets	2,121
Fees	8,461
Miscellaneous	<u>3,304</u>
Total revenues	<u>1,598,276</u>
<u>Expenditures</u>	
Current	
Environmental	1,763,420
Capital outlay	<u>22,880</u>
Total expenditures	<u>1,786,300</u>
Excess (Deficiency) of revenues over (under) expenditures before other financings sources (uses)	<u>(188,024)</u>
Net changes in fund balances	(188,024)
Fund balance beginning of year	<u>53,279</u>
Fund balance (Deficit) end of year	<u>\$ (134,745)</u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2015

	<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>\$ (188,024)</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.	1,350
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.	
The following table represents the changes in long-term debt for the fiscal year:	
Change in compensated absences (23,181)	
Change in net pension liability <u>19,085</u>	
	<u>(4,096)</u>
Change in net position San Juan Water Commission	<u><u>\$ (190,770)</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, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Intergovernmental - Other	\$ 3,507,290	3,507,290	1,583,510	(1,923,780)
Investment income	1,000	1,000	880	(120)
Fees	9,311	9,311	8,461	(850)
Sale of assets	-	-	2,121	2,121
Miscellaneous	-	-	3,327	3,327
Total revenues	3,517,601	3,517,601	1,598,299	(1,919,302)
Prior year cash appropriated	17,352			
Total budgeted revenues	3,534,953			
<u>Expenditures</u>				
Current				
Environmental				
Salaries and benefits	504,503	521,527	479,132	42,395
Operating expenses	1,407,877	1,410,777	1,096,328	314,449
Capital outlay	1,622,573	1,602,649	22,880	1,579,769
Total expenditures	3,534,953	3,534,953	1,598,340	1,936,613
Excess (deficiency) of revenues over (under) expenditures	-	(17,352)	(41)	17,311
Fund balance, beginning	53,279	53,279	53,279	-
Fund balance, ending	\$ 53,279	35,927	53,238	17,311
Change in accounts receivable			(23)	
Change in prepaid expenses			(562)	
Change in accounts payable			(186,409)	
Change in accrued liabilities			(989)	
GAAP fund balance (Deficit)			<u>\$ (134,745)</u>	



Shiprock Fair

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2015**

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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Primary Government Governmental Activities					
Net investment in capital assets	\$ 93,246,313	\$ 101,789,063	\$ 99,404,659	\$ 126,888,528	\$ 151,354,543
Restricted	47,398,013	57,049,924	85,767,872	76,534,768	64,651,646
Unrestricted	21,315,485	21,174,778	21,140,718	23,420,938	22,729,468
Total governmental activities net position	<u>\$ 161,959,811</u>	<u>\$ 180,013,765</u>	<u>\$ 206,313,249</u>	<u>\$ 226,844,234</u>	<u>\$ 238,735,657</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Net investment in capital assets	\$ 1,512,528	\$ 1,436,277	\$ 1,365,768	\$ 2,219,071	\$ 1,696,202
Restricted	-	-	-	-	-
Unrestricted	2,876,844	4,726,984	6,034,938	7,245,166	6,985,364
Total Communications Authority net position	<u>\$ 4,389,372</u>	<u>\$ 6,163,261</u>	<u>\$ 7,400,706</u>	<u>\$ 9,464,237</u>	<u>\$ 8,681,566</u>
<u>San Juan Water Commission</u>					
Net investment in capital assets	\$ 51,413	\$ 36,019	\$ 27,817	\$ 30,408	\$ 29,126
Restricted	-	-	-	-	-
Unrestricted	3,180,971	2,014,146	889,748	200,326	(24,987)
Total San Juan Water Commission net position	<u>\$ 3,232,384</u>	<u>\$ 2,050,165</u>	<u>\$ 917,565</u>	<u>\$ 230,734</u>	<u>\$ 4,139</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

SCHEDULE 1

Fiscal Year				
2011	2012	2013	2014	2015
\$ 161,240,728	\$ 171,338,386	\$ 175,555,180	\$ 175,548,986	\$ 158,073,975
49,534,640	43,784,988	39,698,702	46,060,723	57,555,249
29,318,842	28,938,256	24,615,489	24,500,265	(10,969,996)
<u>\$ 240,094,210</u>	<u>\$ 244,061,630</u>	<u>\$ 239,869,371</u>	<u>\$ 246,109,974</u>	<u>\$ 204,659,228</u>
\$ 1,498,884	\$ 1,292,689	\$ 1,099,407	\$ 919,538	\$ 2,663,889
6,866,256	7,038,159	2,794,999	536,561	1,025,147
50,755	62,534	78,146	79,981	(2,182,996)
<u>\$ 8,415,895</u>	<u>\$ 8,393,382</u>	<u>\$ 3,972,552</u>	<u>\$ 1,536,080</u>	<u>\$ 1,506,040</u>
\$ 21,408	\$ 20,665	\$ 40,644	\$ 32,000	\$ 33,350
101,487	92,269	23,602	-	-
533	553	1,000	12,137	(531,805)
<u>\$ 123,428</u>	<u>\$ 113,487</u>	<u>\$ 65,246</u>	<u>\$ 44,137</u>	<u>\$ (498,455)</u>

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

	Fiscal Year				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
Governmental activities:					
General government	\$ 13,954,344	\$ 14,031,046	\$ 16,045,023	\$ 18,336,265	\$ 20,727,485
Public safety	32,939,333	39,688,102	44,186,566	45,027,490	44,929,414
Public works	4,215,514	6,366,308	7,747,021	7,816,257	7,655,029
Health and welfare	12,625,098	14,038,470	17,997,903	21,108,345	18,442,636
Culture and recreation	3,565,049	3,933,351	4,552,527	5,555,398	5,170,712
Environmental	2,961,851	3,323,786	3,710,884	3,876,585	7,015,661
Interest on long-term debt	3,545,101	3,187,875	3,226,345	3,464,626	3,183,962
Total governmental activities expenses	<u>\$ 73,806,290</u>	<u>\$ 84,568,938</u>	<u>\$ 97,466,269</u>	<u>\$ 105,184,966</u>	<u>\$ 107,124,899</u>
Program Revenues (see Schedule 3)					
Governmental activities:					
Charges for services:					
General government	\$ 949,514	\$ 1,033,562	\$ 1,240,351	\$ 1,668,349	\$ 1,322,714
Public Safety	811,926	765,960	1,254,033	1,399,139	1,269,599
Health and welfare	5,143,949	5,310,921	5,859,701	6,660,677	8,405,169
Culture and recreation	2,790,996	2,784,826	3,521,082	3,689,775	3,803,744
Other activities	275,143	329,494	285,207	282,574	251,377
Operating grants and contributions	10,086,580	11,136,665	16,277,232	16,024,794	15,847,170
Capital grants and contributions	3,682,720	2,971,067	8,635,839	10,634,591	15,958,904
Total governmental activities program revenues	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>
Net (Expense)/Revenue	<u>\$ (50,065,462)</u>	<u>\$ (60,236,443)</u>	<u>\$ (60,392,824)</u>	<u>\$ (64,825,067)</u>	<u>\$ (60,266,222)</u>

General Revenues and Other Changes in Net Position

Governmental activities:					
Taxes (see Schedule 4)					
Property taxes	\$ 18,244,189	\$ 16,794,458	\$ 19,175,278	\$ 20,207,811	\$ 21,800,443
Gross receipts taxes	34,956,500	37,741,077	42,060,583	40,928,066	33,217,840
Gas/Motor vehicle taxes	1,581,442	1,625,501	1,800,586	1,685,025	1,707,702
Franchise taxes	578,898	579,408	876,336	1,210,037	1,364,763
Oil & gas taxes	18,155,251	16,085,560	17,313,715	15,645,026	10,480,170
Cigarette taxes	16,239	20,483	23,269	18,880	24,861
Payments in lieu of taxes	1,243,173	1,234,023	1,219,606	2,748,488	2,054,090
Loss on defeasance	-	-	-	-	-
Investment earnings	2,468,396	3,609,971	3,560,458	2,147,124	932,788
Sale of capital assets	-	-	-	-	-
Miscellaneous	234,175	599,916	662,477	765,595	574,988
Total governmental activities	<u>\$ 77,478,263</u>	<u>\$ 78,290,397</u>	<u>\$ 86,692,308</u>	<u>\$ 85,356,052</u>	<u>\$ 72,157,645</u>

Changes in Net Position

Governmental activities	<u>\$ 27,412,801</u>	<u>\$ 18,053,954</u>	<u>\$ 26,299,484</u>	<u>\$ 20,530,985</u>	<u>\$ 11,891,423</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				
2011	2012	2013	2014	2015
\$ 16,098,952	\$ 14,647,172	\$ 21,473,156	\$ 12,299,000	\$ 15,240,846
48,168,541	49,229,236	45,636,411	46,700,182	51,041,679
8,153,552	8,182,539	8,384,588	7,570,696	8,763,722
21,941,072	25,702,891	23,115,610	20,463,300	18,361,113
5,929,125	5,661,587	5,492,795	5,596,955	5,608,439
6,038,756	4,401,860	4,619,678	4,722,692	4,583,796
2,916,646	2,512,177	1,957,436	2,505,359	996,151
<u>\$ 109,246,644</u>	<u>\$ 110,337,462</u>	<u>\$ 110,679,674</u>	<u>\$ 99,858,184</u>	<u>\$ 104,595,746</u>

\$ 859,637	\$ 969,361	\$ 1,021,700	\$ 914,970	\$ 1,028,942
1,226,359	1,111,097	1,081,830	1,104,044	1,228,529
8,281,350	8,758,928	8,698,826	8,258,531	8,553,509
4,145,942	3,658,019	2,951,902	2,898,273	2,906,816
246,033	686,164	551,384	602,979	504,469
16,703,739	19,487,601	17,007,211	12,542,884	10,834,903
6,128,672	2,270,397	3,455,946	4,683,445	1,506,240
<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>	<u>\$ 31,005,126</u>	<u>\$ 26,563,408</u>

<u>\$ (71,654,912)</u>	<u>\$ (73,395,895)</u>	<u>\$ (75,910,875)</u>	<u>\$ (68,853,058)</u>	<u>\$ (78,032,338)</u>
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\$ 22,437,794	\$ 23,254,261	\$ 23,076,380	\$ 23,393,993	\$ 23,005,565
34,451,419	37,453,608	35,368,570	35,174,676	40,715,728
1,756,470	1,877,938	1,978,015	2,014,338	2,107,049
1,654,368	1,691,234	1,557,372	1,780,304	1,797,121
8,937,100	9,480,043	6,689,965	7,575,607	7,039,303
1,583	15	-	-	-
2,070,333	2,114,692	2,062,957	2,208,656	2,014,292
-	-	-	-	-
797,644	656,643	47,442	477,977	665,914
-	114,410	-	-	-
906,754	720,471	937,915	2,468,110	3,213,063
<u>\$ 73,013,465</u>	<u>\$ 77,363,315</u>	<u>\$ 71,718,616</u>	<u>\$ 75,093,661</u>	<u>\$ 80,558,035</u>

<u>\$ 1,358,553</u>	<u>\$ 3,967,420</u>	<u>\$ (4,192,259)</u>	<u>\$ 6,240,603</u>	<u>\$ 2,525,697</u>
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SAN JUAN COUNTY, NEW MEXICO
CHANGES IN NET POSITION - COMPONENT UNIT
COMMUNICATIONS AUTHORITY
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
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>
Program Revenues (see Schedule 3)					
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>
Net (Expense)/Revenue	<u>\$ 1,730,311</u>	<u>\$ 1,570,464</u>	<u>\$ 946,706</u>	<u>\$ 1,868,416</u>	<u>\$ (889,205)</u>
General Revenues and Other Changes in Net Position					
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>
Changes in Net Position					
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>	<u>2014</u>	<u>2015</u>
\$ 4,290,191	\$ 4,387,653	\$ 4,525,396	\$ 4,481,059	\$ 4,471,877
4,290,191	4,387,653	4,525,396	4,481,059	4,471,877
3,920,047	4,268,991	13,364	2,015,611	6,801,006
-	7,111	-	-	-
3,920,047	4,276,102	13,364	2,015,611	6,801,006
\$ (370,144)	\$ (111,551)	\$ (4,512,032)	\$ (2,465,448)	\$ 2,329,129
97,057	79,874	34,755	8,067	6,643
7,416	9,164	56,447	20,909	9,068
104,473	89,038	91,202	28,976	15,711
\$ (265,671)	\$ (22,513)	\$ (4,420,830)	\$ (2,436,472)	\$ 2,344,840

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

	Fiscal Year				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
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>
Program Revenues (see Schedule 3)					
San Juan Water Commission:					
Charges for services:					
Environmental	-	-	-	-	-
Operating grants and contributions	619,000	800,000	850,000	950,000	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>
Net (Expense)/Revenue	<u>\$ (591,099)</u>	<u>\$ (1,352,665)</u>	<u>\$ (1,255,578)</u>	<u>\$ (707,489)</u>	<u>\$ (233,583)</u>
General Revenues and Other Changes in Net Position					
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>
Changes in Net Position					
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>	<u>2014</u>	<u>2015</u>
	\$ 3,164,600	\$ 1,125,290	\$ 1,312,459	\$ 1,502,470	\$ 1,789,046
	3,164,600	1,125,290	1,312,459	1,502,470	1,789,046
	-	5,356	6,821	7,149	8,461
	2,627,340	1,107,605	1,254,760	1,472,713	1,583,510
	-	-	-	-	-
	2,627,340	1,112,961	1,261,581	1,479,862	1,591,971
	\$ (537,260)	\$ (12,329)	\$ (50,878)	\$ (22,608)	\$ (197,075)
	3,039	1,588	930	847	880
	-	-	210	-	2,121
	653,510	800	1,497	652	3,304
	656,549	2,388	2,637	1,499	6,305
	\$ 119,289	\$ (9,941)	\$ (48,241)	\$ (21,109)	\$ (190,770)

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

Function/Program	Program Revenues				
	2006	2007	2008	2009	2010
Primary Government Governmental Activities:					
General government	\$ 949,514	\$ 1,033,562	\$ 1,314,085	\$ 1,668,349	\$ 1,322,714
Public safety	6,560,166	8,684,139	10,333,881	13,069,805	12,632,110
Public works	1,513,456	1,225,947	2,616,491	4,576,750	7,895,864
Health and welfare	11,094,998	10,283,637	13,550,572	15,140,351	16,947,049
Culture and recreation	3,293,808	2,784,826	8,629,863	5,273,103	7,525,632
Environmental	328,886	320,384	628,553	631,541	535,308
Total governmental activities	<u>\$ 23,740,828</u>	<u>\$ 24,332,495</u>	<u>\$ 37,073,445</u>	<u>\$ 40,359,899</u>	<u>\$ 46,858,677</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Public safety	\$ 4,166,165	\$ 4,439,615	\$ 4,713,869	\$ 4,841,793	\$ 3,907,211
Total Communications Authority activities	<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>
<u>San Juan Water Commission</u>					
Environmental	619,000	800,000	850,000	950,000	3,809,953
Total San Juan Water Commission activities	<u>\$ 619,000</u>	<u>\$ 800,000</u>	<u>\$ 850,000</u>	<u>\$ 950,000</u>	<u>\$ 3,809,953</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 859,637	\$ 969,361	\$ 1,021,700	\$ 914,970	\$ 1,028,942
10,409,035	10,508,659	11,004,225	11,367,411	10,430,654
2,167,291	552,776	2,288,627	2,719,413	1,280,159
18,367,222	19,966,819	16,425,338	12,048,384	9,914,197
5,168,256	3,879,538	3,145,565	2,926,192	2,974,868
620,291	1,064,414	883,344	1,028,756	934,588
<u>\$ 37,591,732</u>	<u>\$ 36,941,567</u>	<u>\$ 34,768,799</u>	<u>\$ 31,005,126</u>	<u>\$ 26,563,408</u>
\$ 3,920,047	\$ 4,276,102	\$ 13,364	\$ 2,015,611	\$ 6,801,006
<u>\$ 3,920,047</u>	<u>\$ 4,276,102</u>	<u>\$ 13,364</u>	<u>\$ 2,015,611</u>	<u>\$ 6,801,006</u>
2,627,340	1,112,961	1,261,581	1,479,862	1,591,971
<u>\$ 2,627,340</u>	<u>\$ 1,112,961</u>	<u>\$ 1,261,581</u>	<u>\$ 1,479,862</u>	<u>\$ 1,591,971</u>



San Juan County Fair

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

SCHEDULE 4

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
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
2014	23,393,993	35,174,676	2,014,338	1,780,304	7,575,607	-	69,938,918
2015	23,005,565	40,715,728	2,107,049	1,797,121	7,039,303	-	74,664,766
Percent Change 2006-2015	26.10%	16.48%	33.24%	210.44%	-61.23%	-100.00%	1.54%

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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Primary Government:</u>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 8,698,569	\$ 10,120,468	\$ 11,161,175	\$ 12,474,637	\$ 11,664,726
Unreserved	13,705,337	13,807,310	11,992,525	13,116,151	13,225,805
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 22,403,906</u>	<u>\$ 23,927,778</u>	<u>\$ 23,153,700</u>	<u>\$ 25,590,788</u>	<u>\$ 24,890,531</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 7,705,784	\$ 8,315,356	\$ 17,320,982	\$ 14,787,727	\$ 20,992,547
Unreserved, reported in:					
Special revenue funds	26,181,989	33,665,104	32,976,677	31,893,753	23,050,446
Capital projects funds	13,782,414	15,317,293	35,717,675	30,072,803	20,797,811
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 47,670,187</u>	<u>\$ 57,297,753</u>	<u>\$ 86,015,334</u>	<u>\$ 76,754,283</u>	<u>\$ 64,840,804</u>
Total governmental funds fund balance	\$ 70,074,093	\$ 81,225,531	\$ 109,169,034	\$ 102,345,071	\$ 89,731,335
<u>Discretely Presented Component Units:</u>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ 87,751	\$ 54,403	\$ 124,384	\$ 238,307	\$ 243,886
Unreserved	2,897,530	4,803,785	6,095,183	7,141,723	6,882,647
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Total Communications Authority	<u>\$ 2,985,281</u>	<u>\$ 4,858,188</u>	<u>\$ 6,219,567</u>	<u>\$ 7,380,030</u>	<u>\$ 7,126,533</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ 42,338	\$ 136,960	\$ 38,661	\$ 84,628	\$ 130,763
Unreserved	3,167,724	1,908,424	883,848	163,367	(88,334)
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unassigned	-	-	-	-	-
Total San Juan Water Commission	<u>\$ 3,210,062</u>	<u>\$ 2,045,384</u>	<u>\$ 922,509</u>	<u>\$ 247,995</u>	<u>\$ 42,429</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 996,734	\$ 1,027,272	\$ 904,632	\$ 915,633	\$ 1,070,299
2,108,915	3,137,235	4,077,003	4,913,782	10,426,423
-	-	-	-	-
11,225,622	9,826,683	9,746,747	9,865,718	10,459,334
9,864,003	10,031,624	5,852,290	5,721,766	12,296,759
<u>\$ 24,195,274</u>	<u>\$ 24,022,814</u>	<u>\$ 20,580,672</u>	<u>\$ 21,416,899</u>	<u>\$ 34,252,815</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
\$ 84,791	\$ 74,549	\$ 409,674	\$ 415,293	\$ 249,148
47,593,821	40,734,798	35,699,388	41,226,319	47,570,397
4,976,387	6,024,877	6,404,791	6,056,820	6,136,040
5,015,230	4,648,477	4,280,505	5,603,424	5,458,221
(453,583)	-	(40,879)	(43,281)	(43,911)
<u>\$ 57,216,646</u>	<u>\$ 51,482,701</u>	<u>\$ 46,753,479</u>	<u>\$ 53,258,575</u>	<u>\$ 59,369,895</u>
\$ 81,411,920	\$ 75,505,515	\$ 67,334,151	\$ 74,675,474	\$ 93,622,710
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 50,755	\$ 62,534	\$ 78,146	\$ 79,981	\$ 90,675
7,034,922	7,228,745	2,990,828	719,977	1,211,419
<u>\$ 7,085,677</u>	<u>\$ 7,291,279</u>	<u>\$ 3,068,974</u>	<u>\$ 799,958</u>	<u>\$ 1,302,094</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 533	\$ 553	\$ 1,000	\$ 17,497	\$ 16,935
175,999	176,499	119,426	35,782	-
				(151,680)
<u>\$ 176,532</u>	<u>\$ 177,052</u>	<u>\$ 120,426</u>	<u>\$ 53,279</u>	<u>\$ (134,745)</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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues					
Taxes (see Schedule 7)	\$ 72,232,473	\$ 74,059,102	\$ 81,142,801	\$ 79,660,051	\$ 68,232,804
Licenses and permits and fees	9,877,677	10,224,763	12,160,374	13,700,514	15,052,603
Intergovernmental	15,012,473	15,341,755	21,882,447	26,060,007	25,501,081
Interest on investments	2,468,396	3,609,971	3,560,458	2,147,124	932,788
Rodeo	93,851	-	-	-	-
Sale of assets	330,926	870,317	91,841	35,568	45,214
Miscellaneous	234,175	599,916	662,477	2,443,372	807,292
Total revenues	<u>100,249,971</u>	<u>104,705,824</u>	<u>119,500,398</u>	<u>124,046,636</u>	<u>110,571,782</u>
Expenditures					
General government	10,999,724	12,789,342	13,669,104	17,184,917	19,112,987
Public safety	31,693,632	35,977,150	40,660,054	43,606,393	42,490,583
Health and welfare	12,311,443	13,557,476	16,357,642	19,417,182	18,337,941
Culture and recreation	2,808,239	3,183,233	3,779,726	4,782,298	4,754,188
Public works	5,304,040	5,477,566	6,361,745	6,215,067	5,757,324
Environmental	2,961,851	3,323,786	3,710,884	3,876,585	7,015,661
Capital outlay (1)	23,429,529	11,016,367	15,489,151	25,544,706	14,851,637
Debt service					
Principal	4,980,000	5,000,000	5,205,000	6,755,000	7,655,000
Interest	3,258,207	3,229,466	3,193,787	3,488,451	3,210,197
Issuance costs	552,419	-	420,010	-	-
Refunding	-	-	-	-	-
Total expenditures	<u>98,299,084</u>	<u>93,554,386</u>	<u>108,847,103</u>	<u>130,870,599</u>	<u>123,185,518</u>
Excess of revenues over (under) expenditures	1,950,887	11,151,438	10,653,295	(6,823,963)	(12,613,736)
Other Financing Sources (Uses)					
Bonds/debt issued	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)	-	-
Transfers in	28,234,539	27,130,657	45,461,234	29,767,041	24,808,384
Transfers out	(28,234,539)	(27,130,657)	(45,461,234)	(29,767,041)	(24,808,384)
Total other financing sources (uses)	<u>(1,126,986)</u>	<u>-</u>	<u>17,290,208</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>\$ 823,901</u>	<u>\$ 11,151,438</u>	<u>\$ 27,943,503</u>	<u>\$ (6,823,963)</u>	<u>\$ (12,613,736)</u>
Debt service as a percentage of noncapital expenditures (2)	11.5%	10.1%	9.5%	10.2%	11.3%

(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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 69,349,604	\$ 73,832,913	\$ 68,638,489	\$ 70,014,449	\$ 74,541,299
14,759,321	15,183,569	14,305,642	13,778,797	14,222,265
24,735,821	23,804,477	22,434,344	18,691,985	14,217,817
797,644	656,643	47,442	477,977	665,914
-	-	-	-	-
154,725	131,755	163,947	387,157	135,130
923,611	720,471	1,022,522	2,468,110	3,213,063
<u>110,720,726</u>	<u>114,329,828</u>	<u>106,612,386</u>	<u>105,818,475</u>	<u>106,995,488</u>
15,265,627	13,508,973	13,540,518	13,152,474	13,145,899
44,138,248	45,117,695	42,523,195	42,629,365	47,876,662
19,644,475	23,072,994	20,578,136	17,969,851	15,947,472
4,768,514	4,674,020	4,505,456	4,543,416	4,713,603
6,180,379	5,865,413	5,992,248	5,810,051	6,187,827
6,038,756	4,401,860	4,619,678	4,722,692	4,633,643
12,445,556	10,602,802	14,317,610	5,191,821	10,553,028
7,625,000	8,640,000	6,810,000	2,715,000	2,785,000
2,933,586	2,523,344	1,896,909	1,742,482	1,222,202
-	158,958	-	-	382,346
-	5,865,402	-	-	-
<u>119,040,141</u>	<u>124,431,461</u>	<u>114,783,750</u>	<u>98,477,152</u>	<u>107,447,682</u>
(8,319,415)	(10,101,633)	(8,171,364)	7,341,323	(452,194)
-	8,925,000	-	-	33,895,000
-	-	-	-	3,768,536
-	(4,729,772)	-	-	(18,264,106)
27,919,586	25,044,836	24,582,553	24,835,377	27,600,556
<u>(27,919,586)</u>	<u>(25,044,836)</u>	<u>(24,582,553)</u>	<u>(24,835,377)</u>	<u>(27,600,556)</u>
-	4,195,228	-	-	19,399,430
<u>\$ (8,319,415)</u>	<u>\$ (5,906,405)</u>	<u>\$ (8,171,364)</u>	<u>\$ 7,341,323</u>	<u>\$ 18,947,236</u>
10.0%	9.8%	8.7%	5.3%	4.3%

SAN JUAN COUNTY, NEW MEXICO
CHANGES IN FUND BALANCES OF COMPONENT UNITS
LAST TEN 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>					
Revenues					
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>
Expenditures					
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)
Other Financing Sources (Uses)					
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>					
Revenues					
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>
Expenditures					
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)
Other Financing Sources (Uses)					
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>	<u>2014</u>	<u>2015</u>
\$ 3,920,047	\$ 4,276,102	\$ 13,364	\$ 2,015,611	\$ 6,801,006
97,057	79,874	34,755	8,067	6,643
-	46	2,351	-	-
7,416	9,164	56,447	20,909	9,068
<u>4,024,520</u>	<u>4,365,186</u>	<u>106,917</u>	<u>2,044,587</u>	<u>6,816,717</u>
4,065,376	4,159,584	4,310,722	4,313,603	4,576,463
-	-	18,500	-	1,738,118
<u>4,065,376</u>	<u>4,159,584</u>	<u>4,329,222</u>	<u>4,313,603</u>	<u>6,314,581</u>
(40,856)	205,602	(4,222,305)	(2,269,016)	502,136
-	-	-	-	5,885
-	-	-	-	(5,885)
-	-	-	-	-
<u>\$ (40,856)</u>	<u>\$ 205,602</u>	<u>\$ (4,222,305)</u>	<u>\$ (2,269,016)</u>	<u>\$ 502,136</u>
\$ 2,627,340	\$ 1,107,605	\$ 1,254,760	\$ 1,472,713	\$ 1,583,510
3,039	1,588	930	847	880
-	5,356	6,821	7,149	8,461
-	-	210	-	2,121
653,510	800	1,497	652	3,304
<u>3,283,889</u>	<u>1,115,349</u>	<u>1,264,218</u>	<u>1,481,361</u>	<u>1,598,276</u>
1,160,511	1,097,394	1,282,934	1,545,691	1,763,420
1,989,275	17,435	37,910	2,817	22,880
<u>3,149,786</u>	<u>1,114,829</u>	<u>1,320,844</u>	<u>1,548,508</u>	<u>1,786,300</u>
134,103	520	(56,626)	(67,147)	(188,024)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 134,103</u>	<u>\$ 520</u>	<u>\$ (56,626)</u>	<u>\$ (67,147)</u>	<u>\$ (188,024)</u>

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

SCHEDULE 7

Fiscal Year	Property Tax	Gross Receipts Tax	Gas/Motor Vehicle Tax	Franchise Tax	Oil & Gas Tax	Cigarette Tax	Total Taxes
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
2014	23,469,526	35,174,675	2,014,338	1,780,304	7,575,606	-	70,014,449
2015	22,882,098	40,715,728	2,107,049	1,797,121	7,039,303	-	74,541,299
Percent Change 2006-2015	35.04%	16.48%	33.24%	210.44%	-61.23%	-100.00%	3.20%

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



United Way Day of Caring

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2006	2007	2008	2009	2010
Agriculture	\$ 5,119,445	\$ 6,208,195	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244
Mining	847,054,986	775,282,826	873,856,660	897,561,303	670,583,833
Construction	364,342,845	426,275,670	606,207,521	589,085,051	386,053,620
Manufacturing	152,739,833	157,302,699	198,949,959	180,416,312	135,410,017
Trans, Comm., Util.	172,338,365	194,126,155	210,184,086	236,021,995	234,468,806
Wholesale Trade	253,483,931	280,104,550	323,493,404	301,134,218	208,918,048
Retail Trade	811,891,723	907,912,575	943,383,335	880,964,124	783,921,637
Finance, Insurance & Real Estate	40,447,837	48,976,849	79,434,817	84,247,959	67,834,906
Services	885,557,210	941,654,296	963,804,186	928,420,521	757,967,647
Government	73,833,091	78,985,195	65,502,825	16,877,681	21,160,334
Total (1)	\$ 3,606,809,266	\$ 3,816,829,010	\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092
County Direct Tax Rate as of 6/30	1.1875%	1.1875%	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

2011	2012	2013	2014	2015
\$ 2,755,709	\$ 2,883,997	\$ 2,748,608	\$ 3,939,601	\$ 4,010,281
709,915,568	770,831,506	684,935,139	548,061,236	490,471,982
376,375,762	368,031,790	374,086,932	313,517,746	513,392,407
171,293,110	215,406,287	201,220,614	171,098,147	205,093,482
265,361,655	243,291,675	237,666,945	215,832,692	287,686,618
226,922,324	232,759,934	238,589,551	200,135,660	251,169,827
791,239,888	788,255,616	763,368,658	657,150,287	895,930,220
60,342,931	55,908,709	60,915,218	50,140,822	79,242,539
847,977,104	897,450,509	870,803,442	760,692,028	1,256,087,174
21,763,003	45,935,607	47,602,295	58,146,780	118,450,207
\$ 3,473,947,054	\$ 3,620,755,630	\$ 3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737
1.1875%	1.1875%	1.1875%	1.2500%	1.4375%

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

SAN JUAN COUNTY (SJC)

Fiscal Year	State GRT	County Direct Rate	County Unincorporated Rate	Total SJC GRT
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%
2014**	5.1250%	0.8750%	0.3750%	6.3750%
2015***	5.1250%	1.0625%	0.3750%	6.5625%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State GRT	COA Direct Rate	San Juan County	Total COA GRT
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%
2014**	3.9000%	1.2250%	1.8125%	0.8750%	7.8125%
2015***	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%

VALLEY WATER & SANITATION (V/W SAN)

Fiscal Year	State GRT	V/W SAN Share of State GRT	V/W SAN Direct Rate	San Juan County	Total V/W SAN GRT
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%
2014**	3.9000%	1.2250%	0.0000%	1.5000%	6.6250%
2015***	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

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

** Local option taxes increase effective January 1, 2014

** Local option taxes increase effective January 1, 2015

Source: State of New Mexico Taxation and Revenue

SCHEDULE 9

CITY OF FARMINGTON (COF)

Fiscal Year	State GRT	COF Share		San Juan County	Total COF GRT
		of State GRT	COF Direct Rate		
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%
2014**	3.9000%	1.2250%	1.1875%	0.8750%	7.1875%
2015***	3.9000%	1.2250%	1.1875%	1.0625%	7.3750%

CITY OF BLOOMFIELD (COB)

Fiscal Year	State GRT	COB Share		San Juan County	Total COB GRT
		of State GRT	COB Direct Rate		
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%
2014**	3.9000%	1.2250%	1.7500%	0.8750%	7.7500%
2015***	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%

**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 2015		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	162	0.21%	\$ 4,010,281	0.10%
Mining	2,010	2.57%	490,471,982	11.96%
Construction	8,103	10.36%	513,392,407	12.52%
Manufacturing	3,694	4.72%	205,093,482	5.00%
Trans, Comm., Util.	5,448	6.96%	287,686,618	7.01%
Wholesale Trade	5,333	6.82%	251,169,827	6.12%
Retail Trade	16,956	21.67%	895,930,220	21.84%
Finance, Insurance & Real Estate	3,810	4.87%	79,242,539	1.93%
Services	32,619	41.69%	1,256,087,174	30.63%
Government	102	0.13%	118,450,207	2.89%
Total (1)	78,237	100.00%	\$ 4,101,534,737	100.00%

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

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

SCHEDULE 10

Fiscal Year 2006			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
200	0.33%	\$ 5,119,445	0.14%
1,586	2.64%	847,054,986	23.49%
6,773	11.25%	364,342,845	10.10%
2,320	3.86%	152,739,833	4.23%
3,289	5.46%	172,338,365	4.78%
3,776	6.27%	253,483,931	7.03%
13,230	21.98%	811,891,723	22.51%
2,338	3.88%	40,447,837	1.12%
26,535	44.08%	885,557,210	24.55%
148	0.25%	73,833,091	2.05%
60,195	100.00%	<u>\$ 3,606,809,266</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
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
2014	1,390,807,512	1,779,807,201	109,034,725	**	1,504,476
2015	1,431,570,366	1,882,146,032	107,914,020	**	2,378,336
				Taxable Assessed	
				Value as a	
				Percentage of	
				Actual Value	
Fiscal Year Ended June 30	Total Residential Direct Tax Rate	Total Nonresidential Direct Tax Rate	Estimated Actual Value	Percentage of Actual Value	
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%	
2014	6.310	8.500	10,971,381,967	33.3%	
2015	6.231	8.500	11,110,391,526	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 2015.

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

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

SCHEDULE 11

Oil & Gas				Total Taxable
Production	Equipment	Less: Tax- Exempt Property	Adjustment For Protested Taxes	Assessed Value (1)
1,334,746,588	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
617,524,176	122,603,907	408,637,923	40,826,121	3,653,470,195
688,792,987	138,372,909	408,727,625	(142,686,647)	3,699,760,378

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

<u>Fiscal Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	6.627	6.737	6.451	6.567	6.312
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	6.627	6.737	6.451	6.567	6.312
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	5.099	5.223	5.049	5.198	4.938
Debt Service Millage	0.956	1.912	2.492	2.175	2.137
Total City Millage	6.055	7.135	7.541	7.373	7.075
City of Aztec					
Operating Millage	5.031	5.088	4.802	4.860	4.570
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	5.031	5.088	4.802	4.860	4.570
City of Farmington					
Operating Millage	1.496	1.511	1.434	1.457	1.438
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.496	1.511	1.434	1.457	1.438
Aztec Schools					
Operating Millage	2.281	2.287	2.276	2.280	2.133
Debt Service Millage	2.375	2.366	2.967	2.997	5.497
Total School Millage	4.656	4.653	5.243	5.277	7.630
Bloomfield Schools					
Operating Millage	2.316	2.325	2.314	2.322	2.149
Debt Service Millage	4.349	4.355	5.310	5.357	5.794
Total School Millage	6.665	6.680	7.624	7.679	7.943
Farmington Schools					
Operating Millage	2.261	3.349	2.263	3.953	4.706
Debt Service Millage	7.490	6.451	7.427	5.772	4.938
Total School Millage	9.751	9.800	9.690	9.725	9.644
Consolidated Schools					
Operating Millage	2.338	2.347	2.337	2.346	2.244
Debt Service Millage	6.748	6.571	6.838	6.837	6.773
Total School Millage	9.086	8.918	9.175	9.183	9.017
San Juan College					
Operating Millage	3.316	3.371	3.228	3.283	3.156
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	3.916	3.971	3.828	3.883	3.756
State of New Mexico					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.234	1.291	1.221	1.250	1.150
Total School Millage	1.234	1.291	1.221	1.250	1.150

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
6.425	6.267	6.326	6.310	6.231
0.000	0.000	0.000	0.000	0.000
<u>6.425</u>	<u>6.267</u>	<u>6.326</u>	<u>6.310</u>	<u>6.231</u>
5.017	4.881	4.906	4.882	4.804
2.180	2.254	2.099	2.094	1.191
<u>7.197</u>	<u>7.135</u>	<u>7.005</u>	<u>6.976</u>	<u>5.995</u>
4.663	4.555	4.587	4.571	4.481
0.000	0.000	0.000	0.000	0.000
<u>4.663</u>	<u>4.555</u>	<u>4.587</u>	<u>4.571</u>	<u>4.481</u>
1.457	1.419	1.431	1.426	1.407
0.000	0.000	0.000	0.000	0.000
<u>1.457</u>	<u>1.419</u>	<u>1.431</u>	<u>1.426</u>	<u>1.407</u>
2.185	2.131	2.149	2.149	2.122
4.640	4.567	6.517	8.448	6.676
<u>6.825</u>	<u>6.698</u>	<u>8.666</u>	<u>10.597</u>	<u>8.798</u>
2.192	2.135	2.155	2.298	2.274
5.386	6.246	6.752	9.005	7.337
<u>7.578</u>	<u>8.381</u>	<u>8.907</u>	<u>11.303</u>	<u>9.611</u>
4.608	4.644	4.552	3.986	2.290
5.065	4.976	5.199	5.760	7.431
<u>9.673</u>	<u>9.620</u>	<u>9.751</u>	<u>9.746</u>	<u>9.721</u>
2.304	2.245	2.258	2.332	2.309
6.840	6.837	6.828	6.818	6.818
<u>9.144</u>	<u>9.082</u>	<u>9.086</u>	<u>9.150</u>	<u>9.127</u>
3.212	3.133	3.162	3.154	3.114
0.600	0.600	0.420	0.600	0.600
<u>3.812</u>	<u>3.733</u>	<u>3.582</u>	<u>3.754</u>	<u>3.714</u>
0.000	0.000	0.000	0.000	0.000
1.530	1.362	1.360	1.360	1.360
<u>1.530</u>	<u>1.362</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>

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

	<u>Fiscal Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Direct Rate</u>						
San Juan County						
Operating Millage		8.500	8.500	8.500	8.500	8.500
Debt Service Millage		0.000	0.000	0.000	0.000	0.000
Total County Millage		<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>
<u>Overlapping Rates</u>						
City of Bloomfield						
Operating Millage		6.734	6.781	5.649	5.529	5.496
Debt Service Millage		0.956	1.912	2.492	2.175	2.137
Total City Millage		<u>7.690</u>	<u>8.693</u>	<u>8.141</u>	<u>7.704</u>	<u>7.633</u>
City of Aztec						
Operating Millage		6.256	6.312	6.009	6.324	5.873
Debt Service Millage		0.000	0.000	0.000	0.000	0.000
Total City Millage		<u>6.256</u>	<u>6.312</u>	<u>6.009</u>	<u>6.324</u>	<u>5.873</u>
City of Farmington						
Operating Millage		1.877	1.925	1.824	1.879	1.908
Debt Service Millage		0.000	0.000	0.000	0.000	0.000
Total City Millage		<u>1.877</u>	<u>1.925</u>	<u>1.824</u>	<u>1.879</u>	<u>1.908</u>
Aztec Schools						
Operating Millage		2.500	2.474	2.500	2.500	2.500
Debt Service Millage		2.375	2.366	2.967	2.997	5.497
Total School Millage		<u>4.875</u>	<u>4.840</u>	<u>5.467</u>	<u>5.497</u>	<u>7.997</u>
Bloomfield Schools						
Operating Millage		2.500	2.500	2.500	2.500	2.500
Debt Service Millage		4.349	4.355	5.310	5.357	5.794
Total School Millage		<u>6.849</u>	<u>6.855</u>	<u>7.810</u>	<u>7.857</u>	<u>8.294</u>
Farmington Schools						
Operating Millage		2.471	3.483	2.426	4.130	4.977
Debt Service Millage		7.490	6.451	7.427	5.772	4.938
Total School Millage		<u>9.961</u>	<u>9.934</u>	<u>9.853</u>	<u>9.902</u>	<u>9.915</u>
Consolidated Schools						
Operating Millage		2.500	2.500	2.500	2.500	2.500
Debt Service Millage		6.748	6.571	6.838	6.837	6.773
Total School Millage		<u>9.248</u>	<u>9.071</u>	<u>9.338</u>	<u>9.337</u>	<u>9.273</u>
San Juan College						
Operating Millage		4.500	4.500	4.500	4.500	4.500
Debt Service Millage		0.600	0.600	0.600	0.600	0.600
Total School Millage		<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
State of New Mexico						
Operating Millage		0.000	0.000	0.000	0.000	0.000
Debt Service Millage		1.234	1.291	1.221	1.250	1.150
Total School Millage		<u>1.234</u>	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>

Note: The San Juan County Commission can impose a maximum of 11.85 mills for operating purposes. The yield control formula provides that no operating tax rate established by the Department of Finance and Administration, Department of Education and Commission on Higher Education on residential and nonresidential property by governmental unit shall produce revenue in excess of 5% from one year to the next solely as a consequence of property reappraisal.

SCHEDULE 13

<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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>
5.993	6.527	6.865	6.984	7.000
2.180	2.254	2.099	2.094	1.191
<u>8.173</u>	<u>8.781</u>	<u>8.964</u>	<u>9.078</u>	<u>8.191</u>
5.817	5.941	6.509	6.873	6.873
0.000	0.000	0.000	0.000	0.000
<u>5.817</u>	<u>5.941</u>	<u>6.509</u>	<u>6.873</u>	<u>6.873</u>
1.950	2.128	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000
<u>1.950</u>	<u>2.128</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>
2.495	2.500	2.500	2.500	2.500
4.640	4.567	6.517	8.448	6.676
<u>7.135</u>	<u>7.067</u>	<u>9.017</u>	<u>10.948</u>	<u>9.176</u>
2.500	2.500	2.500	2.500	2.500
5.386	6.246	6.752	9.005	7.337
<u>7.886</u>	<u>8.746</u>	<u>9.252</u>	<u>11.505</u>	<u>9.837</u>
4.856	4.947	4.725	4.166	2.500
5.065	4.976	5.199	5.760	7.431
<u>9.921</u>	<u>9.923</u>	<u>9.924</u>	<u>9.926</u>	<u>9.931</u>
2.500	2.500	2.500	2.500	2.500
6.840	6.837	6.828	6.818	6.818
<u>9.340</u>	<u>9.337</u>	<u>9.328</u>	<u>9.318</u>	<u>9.318</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.600	0.420	0.600	0.600
<u>5.100</u>	<u>5.100</u>	<u>4.920</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000
1.530	1.362	1.360	1.360	1.360
<u>1.530</u>	<u>1.362</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



Animas River, Berg Park

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

SCHEDULE 14

Taxpayer	2015			2006		
	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	\$ 215,894,363	1	5.8%	\$ 260,388,572	3	7.1%
Arizona Public Service Co.	160,325,684	2	4.3%	260,921,301	2	7.1%
Enterprise Field Service LLC	83,740,801	3	2.3%	219,554,027	5	6.0%
San Juan Coal Co.	75,624,320	4	2.0%	273,177,939	1	7.5%
Williams Four Corners LLC	66,462,309	5	1.8%	201,975,131	6	5.5%
Tucson Electric Power Co.	44,303,856	6	1.2%	120,303,938	10	3.3%
El Paso Natural Gas Co	37,264,643	7	1.0%	-		0.0%
MSR Public Power Agency	29,792,883	8	0.8%	-		0.0%
City of Farmington	28,611,422	9	0.8%	-		0.0%
Mid-America Pipeline Co LLC	27,899,191	10	0.8%	-		0.0%
Transwestern Pipeline Co.	-		0.0%	141,752,417	7	3.9%
BHP World Mineral	-		0.0%	245,362,374	4	6.7%
Val Verde Gas Gathering Company	-		0.0%	137,006,093	8	3.8%
Southern California Edison Co.	-		0.0%	130,455,738	9	3.6%
Totals	<u>\$ 769,919,472</u>		<u>20.8%</u>	<u>\$ 1,990,897,530</u>		<u>54.5%</u>

Source: San Juan County Assessor's Office

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Original Levy
2006	48,026,866	869,627	48,896,493	47,402,124	98.70%
2007	51,201,927	529,432	51,731,358	50,180,945	98.01%
2008	55,884,865	414,520	56,299,385	54,445,797	97.42%
2009	59,218,046	344,280	59,562,326	57,647,121	97.35%
2010	62,858,408	1,519,037	64,377,445	61,868,631	98.43%
2011	66,985,795	756,220	67,742,015	64,766,432	96.69%
2012	68,823,690	104,293	68,927,982	66,897,199	97.20%
2013	69,742,158	672,223	70,414,381	68,049,597	97.57%
2014	72,091,844	1,257,980	73,349,824	70,753,818	98.14%
2015	69,181,918	1,737,221	70,919,139	68,545,196	99.08%

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

SCHEDULE 15

Total Collections to Date

Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
1,491,381	48,893,505	99.99%
1,546,547	51,727,492	99.99%
1,849,151	56,294,948	99.99%
1,907,750	59,554,871	99.99%
2,499,166	64,367,797	99.99%
2,957,572	67,724,003	99.97%
1,976,145	68,873,344	99.92%
2,158,187	70,207,783	99.71%
1,773,686	72,527,505	98.88%
(0)	68,545,195	96.65%

**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			
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	1.217%	403
2013	-	45,099,915	-	45,099,915	1.071%	357
2014	-	42,890,039	137,901	43,027,940	-	(2) 348
2015	-	58,843,385	74,456	58,917,841	-	(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, 2015**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	37,370,000	100.00%	37,370,000
Aztec School District	45,525,000	100.00%	45,525,000
Farmington School District	57,575,000	100.00%	57,575,000
Bloomfield School District	53,510,000	100.00%	53,510,000
San Juan College	10,941,250	100.00%	10,941,250
Cities			
City of Bloomfield	735,000	100.00%	735,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	389,270,000	6.53%	<u>25,419,331</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			231,075,581
San Juan County direct debt			<u>58,917,841</u>
Total direct and overlapping debt			289,993,422

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, 2015. However, no single property would be subject to taxation on this total since the cities and the school districts apply their separate tax rates to net taxable value within the boundaries.

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

Fiscal Year	2006	2007	2008	2009	2010
Assessed Value of Property	\$ 4,312,013,190	\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651
Debt Limit, 4% of Assessed Value	172,480,528	170,199,292	175,996,625	192,222,868	149,950,306
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	172,480,528	170,199,292	175,996,625	192,222,868	149,950,306
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

SCHEDULE 18

2011	2012	2013	2014	2015
\$ 3,989,615,349	\$ 4,063,851,736	\$ 3,653,470,195	\$ 3,699,760,378	\$ 3,971,520,476
159,584,614	162,554,069	146,138,808	147,990,415	158,860,819
-	-	-	-	-
159,584,614	162,554,069	146,138,808	147,990,415	158,860,819
0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year				
	2006	2007	2008	2009	2010
Gross Receipts Tax Revenue Bonds - Hospital Expansion					
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 4,493,941	\$ 4,906,162	\$ 5,322,509	\$ 5,539,660	\$ 4,410,454
Debt Service					
Principal	\$ 1,730,000	\$ 1,800,000	\$ 1,870,000	\$ 1,945,000	\$ 2,000,000
Interest	\$ 907,713	\$ 837,113	\$ 763,713	\$ 699,569	\$ 596,425
Coverage	1.70	1.86	2.02	2.09	1.70
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% and Hold Harmless	\$ 9,094,880	\$ 9,885,076	\$ 10,696,366	\$ 11,097,800	\$ 8,838,264
Debt Service					
Principal	\$ 2,630,000	\$ 2,565,000	\$ 2,680,000	\$ 2,965,000	\$ 3,090,000
Interest	\$ 1,710,985	\$ 1,766,629	\$ 1,826,085	\$ 2,220,432	\$ 2,097,679
Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage	2.10	2.28	2.37	2.14	1.70
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant					
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area (1)	\$ 1,661,376	\$ 1,862,043	\$ 2,076,053	\$ 2,204,799	\$ 1,600,318
Debt Service					
Principal	\$ 75,000	\$ 75,000	\$ 80,000	\$ 90,000	\$ 90,000
Interest	\$ 22,140	\$ 18,090	\$ 14,040	\$ 9,720	\$ 4,860
Coverage	17.10	20.00	22.08		16.87
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects					
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,581,442	\$ 1,625,501	\$ 1,800,586	\$ 1,685,025	\$ 1,707,702
Debt Service					
Principal	\$ 545,000	\$ 560,000	\$ 575,000	\$ 595,000	\$ 620,000
Interest	\$ 625,291	\$ 607,636	\$ 589,949	\$ 570,999	\$ 550,500
Coverage	1.35	1.39	1.55	1.45	1.46

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

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				
2011	2012	2013	2014	2015
\$ 4,473,337	\$ 4,890,598	\$ 4,689,137	\$ -	\$ -
\$ 2,060,000	\$ 2,125,000	\$ 2,200,000	\$ -	\$ -
\$ 492,225	\$ 356,675	\$ 163,300	\$ -	\$ -
1.75	1.97	1.98	-	-
\$ 8,953,848	\$ 9,791,430	\$ 9,384,452	\$ 9,138,804	\$ 12,000,790
\$ 3,210,000	\$ 3,235,000	\$ 2,615,000	\$ 2,715,000	\$ 2,785,000
\$ 1,983,391	\$ 1,830,061	\$ 1,822,209	\$ 1,742,481	\$ 1,222,202
\$ -	\$ -	\$ 297,500	\$ 297,500	\$ 272,708
1.72	1.93	1.98	1.92	2.80
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,756,470	\$ 1,877,940	\$ -	\$ -	\$ -
\$ 640,000	\$ 305,000	\$ -	\$ -	\$ -
\$ 527,545	\$ 366,858	\$ -	\$ -	\$ -
1.50	2.80	-	-	-



Balloons over Farmington Lake

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

SCHEDULE 20

Year	Population	Personal Income (1)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	4,253,281,668	33,092	33.3 (3)	23,737	7.3%
2013	126,503	4,211,158,367	33,289	34.1 (3)	23,910	7.6%
2014	123,785	- (2)	- (2)	34.7 (3)	24,498	7.4%
2015	- (2)	- (2)	- (2)	- (2)	24,437	7.7%

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

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

(2) Information not available.

(3) The 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**

Employer	Product/Service	2015		Percentage of Total County Employment
		Number of Employees	Rank	
Farmington Public Schools	Education	1,957	1	3.81%
San Juan Regional Medical Center	Health Care	1,622	2	3.16%
Central Consolidated Public Schools	Education	918	3	1.79%
BHP Billiton	Mining/Coal	905	4	1.76%
City of Farmington	Government	743	5	1.45%
San Juan County	Government	656	6	1.28%
Conoco Phillips	Oil & Gas	646	7	1.26%
Aztec Well Service	Oil & Gas	537	8	1.05%
San Juan College	Higher Education	503	9	0.98%
Bloomfield Schools	Education	430	10	0.84%
Arizona Public Service	Power Plant	-	-	0.00%
Basin Home Health / Basin Coordinated	Home Health	-	-	0.00%
Public Service Company of New Mexico	Power Plant	-	-	0.00%
Totals		<u>8,917</u>		<u>17.38%</u>

Total Employment San Juan County

51,374

Sources: Principal employers obtained from San Juan Economic Development Service and Four Corners Economic Development and Farmington Chamber of Commerce and San Juan County 2006 CAFR.
Total employment obtained from State of New Mexico Department of Labor.

SCHEDULE 21

2006		
Number of Employees	Rank	Percentage of Total County Employment
1,200	2	2.20%
1,093	3	2.00%
1,400	1	2.56%
928	4	1.70%
673	5	1.23%
612	7	1.12%
-	-	0.00%
-	-	0.00%
-	-	0.00%
518	10	0.95%
579	8	1.06%
640	6	1.17%
567	9	1.04%
<u>8,210</u>		<u>15.03%</u>

54,616



Pinon Hills Golf Course

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
County Commission	5	5	5	5	5	5	5	5	5	5
Assessor's	30	30	30	30	30	30	30	30	30	30
County Clerk	8	8	8	8	8	8	7	7	7	8
Bureau of Elections	6	6	6	6	6	6	5	5	5	4
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	11	11	13	14	14	14	15	15	15	15
Central Purchasing	9	9	10	11	11	8	8	8	8	8
Human Resources	6	7	8	7	7	7	7	7	7	7
Information Technology	9	9	9	10	10	9	10	10	10	8
Geographic Info Systems	2	3	3	3	3	3	3	3	3	3
Legal	4	5	5	7	7	7	7	7	7	7
County Executive Office	7	10	11	12	12	11	10	10	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	123	130	140	145	145	146	146	146	146	146
Sheriff Department	113	114	125	127	129	129	130	131	131	131
Criminal Justice Training Auth	0	0	0	0	0	2	2	2	2	2
Community Development	0	10	11	13	13	13	13	13	13	13
Emergency Management	5	6	6	6	6	6	6	6	6	6
Fire Operations	20	15	14	14	14	14	14	14	14	14
Compliance	6	5	7	7	9	9	9	9	9	9
DWI Treatment Facility	30	31	32	32	32	32	32	32	34	34
AXIS/NEXUS	0	0	6	8	12	12	12	12	12	12
Juvenile Services	44	44	50	50	50	50	50	50	50	50
Communications Authority	45	46	48	48	48	48	48	48	48	48
Public Works										
Road	66	66	66	67	63	62	62	62	61	61
Health and Welfare										
Health Care Assistance	2	2	2	2	2	2	2	2	2	1
Housing Authority	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	57	56	60	62	62	62	62	62	62	62
Golf Course	0	0	0	0	12	12	12	11	11	11
Environmental										
Solid Waste	24	24	25	26	30	31	31	31	31	31
San Juan Water Commission	4	4	4	4	5	5	5	5	5	6
Total	649	669	717	737	758	756	756	756	757	755

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 TEN FISCAL YEARS**

Function/Program	Fiscal Year				
	2006	2007	2008	2009	2010
General Government					
Assessor's					
Property transfers (13)	6,716	6,416	5,808	5,245	4,368
Approximate number of reappraisals (1)	10,000	57,404	14,919	57,519	14,726
County Clerk					
Number of documents recorded	24,072	22,235	25,314	18,583	16,347
Number of marriage licenses issued	842	843	901	858	714
Bureau of Elections					
Number of registered voters	61,889	59,003	61,177	61,874	63,789
Probate Judge					
Number of probates filed	67	98	81	100	92
County Treasurer					
Number of property tax bills processed	53,478	54,578	55,548	56,067	56,371
Number of 2nd half notice reminders processed	20,523	20,043	20,537	18,475	19,980
Number of accounts payable checks processed	482	473	475	443	419
Number of Manufactured Home moving permits issued	1,331	936	992	744	713
Number of cash receipts processed	N/A	N/A	N/A	3,120	3,744
Finance					
Number of accounts payable checks processed	11,251	11,033	11,780	11,221	10,839
Number of payroll checks processed	7,269	7,067	7,241	7,169	5,550
Number of direct deposits processed	11,063	12,086	12,980	14,045	14,832
Central Purchasing					
Number of purchase orders processed	2,975	2,889	2,565	3,006	2,088
Number of bids processed	48	74	62	59	34
Human Resources					
Number of applicants processed	1,191	1,497	2,475	2,608	3,346
Turnover rate	25.96%	24.08%	15.20%	15.27%	11.49%
Information Technology					
Number of servers maintained	33	39	51	67	64
Number of pc's maintained	628	769	801	801	875
Number of phones maintained	350	531	555	552	587
Number of routers maintained	6	7	7	9	10
Number of switches maintained	43	45	47	49	46
Geographic Info Systems					
Number of maps created (7)					
Large Northern Map	35	26	46	19	30
Southern Map	13	16	15	10	6
GIS Map Book	97	53	69	54	61
Special Map Requests	222	205	406	421	391
Data - CD or Email Shape Files	59	23	35	17	31
Fire "Region" Books	N/A	N/A	14	22	10
EMS Map Books	N/A	N/A	17	0	2
Legal					
Number of civil cases filed	10	9	9	10	12
Number of civil cases closed	N/A	14	8	7	7
Number of civil cases pending	N/A	9	10	8	6
Risk Management					
Dollar amount of insurance premiums	\$ 1,117,959	\$ 1,214,047	\$ 1,180,493	\$ 1,235,729	\$ 1,026,775
Dollar amount of work comp premiums (16)	N/A	N/A	N/A	\$ 601,655	\$ 668,439
Public Safety					
Corrections/Adult Detention					
Number of prisoners in custody	585	603	606	715	684
Number of beds	1,044	1,044	1,044	1,044	1,044
Per diem rate	\$ 46.50	\$ 46.50	\$ 61.48	\$ 61.48	\$ 63.23
Inmate worker (trustees) hours worked (3)	11,739	16,874	15,982	17,741	21,582
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	570	872	890	1,393	2,081
Individuals treated - DWI Treatment Facility	535	540	515	529	523
Individuals Treated - Jail based Methamphetamine Treatment	12	48	47	46	62
Sheriff Department (6)					
Arrests - Adult	2,768	2,932	3,131	3,210	3,245
Arrests - Juvenile	324	272	350	308	280
Citations	8,985	12,017	10,853	12,723	12,601
Calls for service	50,695	50,119	48,813	48,589	52,970
Community Development					
Number of building permits issued	690	695	644	584	1,392
Number of building inspections	2,296	2,305	2,562	2,127	2,346
Number of exemptions	112	112	74	72	43
Number of replats	2	4	4	5	2
Number of subdivisions	4	2	1	0	1
Number of summary subdivisions	20	19	12	6	3
Number of new addresses issued (9)	N/A	N/A	N/A	N/A	339
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 addresses updated (17)	N/A	N/A	N/A	N/A	N/A
Number of voluntary program cleanups (9)	N/A	N/A	N/A	N/A	58
Number of cleanup yards to landfill (9)	N/A	N/A	N/A	N/A	7,050

SCHEDULE 23

Fiscal Year				
2011	2012	2013	2014	2015
4,953	4,676	4,840	4,589	6,145
58,834	58,756	56,511	58,865	58,829
16,469	15,544	18,002	15,195	10,770
769	764	696	764	449
67,189	70,195	73,212	74,225	66,770
88	123	107	125	116
56,851	57,050	57,046	56,976	57,064
19,932	19,759	20,067	19,839	32,478
411	418	429	470	507
883	717	602	655	526
3,854	3,990	4,707	3,846	4,629
10,793	10,733	10,400	9,746	9,637
5,768	5,003	5,045	1,193	829
15,820	15,512	15,763	16,826	18,993
2,989	2,832	2,189	2,038	2,142
35	32	29	21	17
3,174	2,582	2,150	2,224	2,460
16.67%	15.95%	15.67%	17.00%	19.00%
55	35	35	35	60
822	775	775	775	500
596	598	598	598	634
11	12	12	12	12
47	48	48	48	49
36	15	13	9	4
11	8	8	6	1
34	40	60	27	2
252	437	330	449	142
51	35	38	40	15
12	0	1	3	0
23	4	0	0	0
12	10	10	9	10
7	8	6	6	4
11	10	8	11	13
\$ 1,045,191	\$ 1,095,798	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917
\$ 701,861	\$ 736,954	\$ 792,226	\$ 851,642	\$ 868,675
662	609	686	725	721
1,057	1,057	1,091	1,091	1,091
\$ 63.23	\$ 63.32	\$ 67.79	\$ 70.13	\$ 70.13
7,590	11,761	10,866	12,256	12,256
2	2	2	2	3
5	11	21	19	30
12	6	10	12	12
N/A	12,500	12,184	11,744	14,365
1,863	926	978	999	1,365
405	540	455	462	517
51	58	76	73	79
3,417	3,623	3,504	2,810	2,235
303	237	212	219	259
15,430	19,626	14,558	13,787	9,651
55,426	56,341	51,895	49,156	47,608
1,151	1,359	1,263	1,948	1,778
2,633	3,392	3,031	3,575	3,186
47	48	59	56	68
1	2	25	10	14
0	2	0	1	0
5	4	12	5	3
258	227	190	142	205
N/A	N/A	111	95	43
N/A	N/A	22	12	17
N/A	N/A	N/A	N/A	443
81	101	80	98	74
11,806	17,220	15,445	13,670	8,075

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

Function/Program	Fiscal Year				
	2006	2007	2008	2009	2010
Public Safety (continued)					
Emergency Management					
Number of radio towers owned by San Juan County	14	14	14	14	15
Number of radio towers used by SJC (maintained radio system within)	22	22	22	22	23
Fire Operations					
Fire districts	14	14	14	14	14
Fire stations (14)	22	23	23	23	23
Volunteer firefighters	316	300	320	370	340
Number of calls responded to (2)	6,532	7,260	7,463	7,300	7,413
Juvenile Services					
Juveniles housed in facility					
Secure Detention	457	513	600	531	555
Emergency Crisis Shelter (4)	359	401	450	302	267
Residential Treatment Center (5)	48	47	65	52	53
CYFD Long Term	N/A	9	25	27	30
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	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	N/A	\$ 231	\$ 231	\$ 231	\$ 231
Public Works					
Road					
County maintained roads (miles)	745.24	745.92	749.71	752.46	755.40
Bridges (length in feet)	2,790	2,792	2,648	2,648	2,988
Number of bridges	22	21	18	18	19
Health and Welfare					
Health Care Assistance					
Number of claims processed	5,191	4,118	3,979	3,821	4,258
Dollar amount of claims	\$ 1,085,839	\$ 1,195,486	\$ 888,687	\$ 1,403,850	\$ 1,891,749
Sole Community Provider Report (SJRCM claims processed)	\$ 1,811,489	\$ 2,135,938	\$ 1,828,218	\$ 3,065,547	\$ 5,081,795
Contract Health Services (19)	N/A	N/A	N/A	N/A	N/A
Housing Authority					
Individuals/Families receiving housing assistance	195	215	222	217	256
Culture and Recreation					
Parks & Facilities					
Number of events held	558	945	1,392	1,362	1,153
Number of buildings maintained countywide	82	109	109	99	101
Number of buildings maintained at McGee Park	21	26	26	23	23
County fair attendance (approximately)	93,000	95,000	93,000	90,000	92,000
Buildings owned, but not maintained by San Juan County	N/A	N/A	N/A	10	12
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
Environmental					
Solid Waste					
Transfer stations	11	11	11	11	12
Refuse collected at regional landfill (18)	285,159	275,049	264,280	323,100	271,647
Discretely Presented Component Units					
Public Safety					
Communications Authority					
Number of 911 calls answered	59,608	57,089	58,065	50,494	51,150
Total calls answered (including non-emergency lines)	306,899	296,985	303,957	308,353	312,361

Source: Information provided by individual San Juan County departments.

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE 23

Fiscal Year				
2011	2012	2013	2014	2015
16	16	16	16	16
24	24	24	24	24
14	14	14	14	14
23	24	24	24	24
260	251	262	267	284
7,152	8,021	9,417	10,765	9,349
576	562	559	766	398
298	226	218	354	191
57	59	62	231	54
28	37	39	42	16
46	46	46	46	46
16	16	16	16	16
16	16	16	16	16
\$ 185	\$ 185	\$ 185	\$ 185	\$ 185
\$ 231	\$ 231	\$ 231	\$ 231	\$ 231
755.40	755.49	756.42	746.28	744.34
2,988	2,988	2,988	2,988	2,988
19	19	19	19	19
3,984	6,939	8,715	8,076	2,439
\$ 2,141,763	\$ 2,808,461	\$ 3,548,326	\$ 2,502,434	\$ 763,472
\$ 4,717,521	\$ 7,054,892	\$ 8,455,146	\$ 5,762,945	\$ 500,000
N/A	N/A	N/A	N/A	\$ 84,530
238	233	217	224	272
782	600	621	631	659
101	101	102	101	101
23	22	22	22	22
88,000	90,400	92,200	92,000	94,000
12	12	12	10	10
21,575	23,788	23,527	22,115	22,185
\$ 29	\$ 27	\$ 29	\$ 28	\$ 29
\$ 9	\$ 12	\$ 12	\$ 8	\$ 8
\$ 4	\$ 4	\$ 4	\$ 4	\$ 5
\$ 5	\$ 4	\$ 4	\$ 4	\$ 5
12	12	12	12	12
306,088	279,202	277,611	257,736	(18) 30,045
51,341	55,556	57,203	60,135	79,114
379,110	379,189	303,741	308,288	241,175

(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) 2011 property transfers were 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.

(17) Data for number of address updated was added in FY15.

(18) Data for refuse collected at regional landfill measured in tons beginning FY15.

(19) Data for contract health services was added in FY15.

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

Function/Program	Fiscal Year				
	2006	2007	2008	2009	2010
General Government					
Land	\$ 534,566	\$ 534,566	\$ 862,597	\$ 1,581,081	\$ 1,581,081
Buildings	7,175,207	7,175,207	7,175,207	7,175,207	7,498,514
Improvements	585,731	629,911	984,144	1,008,004	1,115,705
Equipment	5,346,517	5,208,814	5,350,426	6,023,374	6,527,508
Total General Government	<u>13,642,021</u>	<u>13,548,498</u>	<u>14,372,374</u>	<u>15,787,666</u>	<u>16,722,808</u>
Public Safety					
Land	1,873,445	1,873,444	1,873,444	2,202,295	2,210,398
Buildings	53,709,777	54,386,816	47,719,780	47,843,046	52,083,527
Improvements	3,929,198	5,906,352	5,851,537	6,656,327	10,009,920
Equipment	22,056,868	22,417,830	23,181,937	25,005,988	24,629,633
Total Public Safety	<u>81,569,288</u>	<u>84,584,442</u>	<u>78,626,698</u>	<u>81,707,656</u>	<u>88,933,478</u>
Public Works					
Land	29,989	29,989	29,989	29,989	29,989
Buildings	68,043	68,043	926,848	926,848	936,848
Improvements	63,101	63,101	63,101	63,101	95,488
Equipment	7,019,528	6,632,713	7,056,078	7,470,497	7,577,713
Infrastructure	91,317,664	93,245,886	95,895,485	99,742,109	104,645,595
Total Public Works	<u>98,498,325</u>	<u>100,039,732</u>	<u>103,971,501</u>	<u>108,232,544</u>	<u>113,285,633</u>
Health and Welfare					
Land	208,167	208,167	208,167	325,126	325,126
Buildings	14,087,019	39,946,844	40,405,219	42,882,634	42,882,634
Improvements	180,601	180,601	167,181	234,246	15,712,705
Equipment	3,382,100	4,834,940	5,565,203	5,653,655	5,618,270
Total Health and Welfare	<u>17,857,887</u>	<u>45,170,552</u>	<u>46,345,770</u>	<u>49,095,661</u>	<u>64,538,735</u>
Culture and Recreation					
Land	1,072,542	1,072,542	1,396,649	1,436,649	3,618,440
Buildings	11,153,167	11,832,501	11,836,668	12,068,163	14,014,271
Improvements	6,134,844	6,138,189	6,255,291	11,928,115	12,557,526
Equipment	1,670,375	1,797,003	2,004,308	2,195,669	2,483,771
Total Culture and Recreation	<u>20,030,928</u>	<u>20,840,235</u>	<u>21,492,916</u>	<u>27,628,596</u>	<u>32,674,008</u>
Environmental					
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	1,133,121	1,133,121	1,133,121	1,133,121
Equipment	1,332,021	1,413,505	1,579,405	1,806,902	1,868,846
Total Environmental	<u>2,707,023</u>	<u>2,795,944</u>	<u>2,961,844</u>	<u>3,189,341</u>	<u>3,251,285</u>
Work in Progress	<u>26,307,548</u>	<u>1,485,502</u>	<u>11,493,027</u>	<u>22,612,952</u>	<u>14,228,605</u>
Total Capital Assets Primary Government	<u>\$ 260,613,020</u>	<u>\$ 268,464,905</u>	<u>\$ 279,264,130</u>	<u>\$ 308,254,416</u>	<u>\$ 333,634,552</u>
Discretely Presented Component Units					
Communications Authority (1)					
Land	-	-	-	-	-
Buildings	590,894	590,894	590,894	590,894	1,360,987
Improvements	69,915	114,177	178,695	178,695	178,695
Equipment	1,927,749	1,966,328	1,940,921	1,940,921	1,707,952
Total Communications Authority	<u>2,588,558</u>	<u>2,671,399</u>	<u>2,710,510</u>	<u>2,710,510</u>	<u>3,247,634</u>
Work in Progress	<u>-</u>	<u>2,648</u>	<u>43,075</u>	<u>1,113,504</u>	<u>-</u>
Total Capital Assets Comm. Authority	<u>\$ 2,588,558</u>	<u>\$ 2,674,047</u>	<u>\$ 2,753,585</u>	<u>\$ 3,824,014</u>	<u>\$ 3,247,634</u>
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	114,690	114,690	107,405	117,624	89,276
Total Capital Assets San Juan Water Com.	<u>\$ 114,690</u>	<u>\$ 114,690</u>	<u>\$ 107,405</u>	<u>\$ 117,624</u>	<u>\$ 89,276</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				
2011	2012	2013	2014	2015		
\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445		
7,594,013	7,595,303	8,226,107	8,226,107	8,226,107		
1,115,882	1,133,350	1,133,350	1,310,645	1,365,718		
6,518,392	6,657,342	6,130,838	5,794,633	5,577,714		
<u>16,796,732</u>	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	<u>16,737,984</u>		
2,264,398	2,328,432	2,328,432	2,328,432	2,241,959		
53,089,462	53,210,657	53,432,094	72,980,006	72,835,702		
10,091,364	10,337,270	10,337,270	10,791,803	10,829,080		
24,369,872	25,066,127	26,168,194	27,716,792	29,400,779		
<u>89,815,096</u>	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	<u>115,307,520</u>		
29,989	29,989	29,989	29,989	29,989		
936,848	936,848	936,848	936,848	945,836		
97,730	172,241	172,241	172,241	172,241		
7,741,199	8,239,691	8,346,227	8,152,475	8,251,462		
107,385,474	109,428,746	112,526,714	113,330,071	112,326,948		
<u>116,191,240</u>	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	<u>121,726,476</u>		
356,044	356,044	356,044	356,044	328,373		
45,006,590	45,870,376	44,923,550	44,923,550	44,923,550		
16,068,548	16,214,263	16,380,290	16,427,568	16,597,164		
5,613,616	6,024,732	5,782,896	5,725,239	5,996,932		
<u>67,044,798</u>	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	<u>67,846,019</u>		
3,618,440	3,618,440	3,618,440	3,618,440	3,651,074		
14,079,418	14,079,418	16,023,439	16,011,837	16,011,837		
12,557,526	12,587,023	12,422,488	12,440,749	12,518,365		
2,440,816	2,386,352	2,419,084	2,319,150	2,333,639		
<u>32,696,200</u>	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	<u>34,514,915</u>		
237,233	237,233	237,233	237,233	237,233		
152,977	152,976	152,976	152,976	152,976		
1,138,511	1,148,511	1,175,769	1,175,769	1,224,969		
2,109,720	1,838,094	2,010,256	2,010,256	2,044,903		
3,638,441	3,376,814	3,576,234	3,576,234	3,660,081		
<u>19,004,891</u>	<u>22,288,551</u>	<u>21,468,979</u>	<u>2,036,055</u>	<u>8,426,493</u>		
<u>\$ 345,187,398</u>	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>	<u>\$ 368,219,488</u>		
-	-	-	-	-		
1,360,987	1,360,987	1,360,987	1,360,987	1,360,987		
178,695	178,695	178,695	178,695	187,003		
1,716,082	1,716,082	1,683,043	1,628,161	1,530,357		
3,255,764	3,255,764	3,222,725	3,167,843	3,078,347		
-	-	-	-	1,690,833		
<u>\$ 3,255,764</u>	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>	<u>\$ 4,769,180</u>		
-	-	-	-	-		
-	-	-	-	-		
89,276	96,251	121,026	114,868	103,070		
<u>\$ 89,276</u>	<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</u>		

SAN JUAN COUNTY, NEW MEXICO
BANK ACCOUNTS
June 30, 2015

Description	6/30/15 Bank			Book Balance
	Balance	O/S Deposits	O/S Checks	
Citizens				
Citizens - HUD	\$ 74,280	\$ -	\$ (16,426)	\$ 57,854
Communications Authority	24,330	12	(24,342)	-
Tall Tree - Health Ins.	1,406,206	131	(1,406,337)	-
Payroll account	425,696	56	(425,752)	-
Total Demand Deposits	1,930,512	199	(1,872,857)	57,854
Citizens - Certificates of Deposit	16,000,000	-	-	16,000,000
Citizens Bank total	17,930,512	199	(1,872,857)	16,057,854
Bank of America				
Checking - operating	311,384	-	(8,675)	302,709
Bank of America total	311,384	-	(8,675)	302,709
Vectra Bank				
Vectra - Certificates of Deposit	6,000,000	-	-	6,000,000
Vectra Bank total	6,000,000	-	-	6,000,000
Wells Fargo Bank				
Wells Fargo - Operating	17,554,119	65,325	(1,336,457)	16,282,987
Wells Fargo - Investment	8,977,869	-	-	8,977,869
Wells Fargo - Certificates of Deposit	6,000,000	-	-	6,000,000
Checking - Clerk's Refund	590	525	(210)	905
Wells Fargo Bank Total	32,532,578	65,850	(1,336,667)	31,261,761
Total all banks	\$ 56,774,474	\$ 66,049	\$ (3,218,199)	\$ 53,622,324

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2015

	Pledged Collateral		Citizens	Bank of	Wells Fargo	Vectra	Total
	Safekeeping Location	Type of Security	Bank of Farmington	America	Bank	Bank	
Funds on deposit							
Interest bearing deposits			\$ 98,610	-	8,977,869	-	9,076,479
Non-interest bearing deposits			1,831,902	311,384	17,554,709	-	19,697,995
Certificates of deposit			16,000,000	-	6,000,000	6,000,000	28,000,000
			<u>17,930,512</u>	<u>311,384</u>	<u>32,532,578</u>	<u>6,000,000</u>	<u>56,774,474</u>
Less: FDIC insurance			500,000	250,000	250,000	250,000	1,250,000
Total uninsured public funds			<u>\$ 17,430,512</u>	<u>61,384</u>	<u>32,282,578</u>	<u>5,750,000</u>	<u>55,524,474</u>
Pledged Collateral Required:							
50 percent on deposits			8,715,256	30,692	16,141,289	2,875,000	27,762,237
Pledged Collateral Required			<u>8,715,256</u>	<u>30,692</u>	<u>16,141,289</u>	<u>2,875,000</u>	<u>27,762,237</u>
Pledged Collateral at June 30, 2015			<u>10,260,200</u>	<u>67,522</u>	<u>30,509,306</u>	<u>3,791,833</u>	<u>44,628,861</u>
Excess (deficiency)			<u>\$ 1,544,944</u>	<u>36,830</u>	<u>14,368,017</u>	<u>916,833</u>	<u>16,866,624</u>
Pledged collateral	Federal Home Loan Bank, Dallas, Texas	FHLB 2/7/33 CUSIP # 313381X67	5,608,200	-	-	-	5,608,200
		FHLB 12/27/32 CUSIP # 313381KH7	4,652,000	-	-	-	4,652,000
	Bank of New York, Mellon, New York	GNMA 3/15/41 CUSIP # 36176DHP1	-	512	-	-	512
		GNMA 1/20/44 CUSIP # 36179NX60	-	58,479	-	-	58,479
		GNMA 12/20/39 CUSIP # 36202FDD5	-	6,433	-	-	6,433
		GNMA 1/20/40 CUSIP # 36202FDY9	-	2,098	-	-	2,098
	Bank of New York, Mellon, New York	FNMA 2/1/26 CUSIP #3138A7G28	-	-	3,167,941	-	3,167,941
		FNMA 12/1/26 CUSIP #3138AWHW6	-	-	3,563,351	-	3,563,351
		FNMA 9/1/42 CUSIP #3138MBZN9	-	-	5,421,270	-	5,421,270
		FNMA 9/1/43 CUSIP #3138X3XX5	-	-	2,163,456	-	2,163,456
		FNMA 1/1/43 CUSIP #31417EM57	-	-	5,287,133	-	5,287,133
		FNMA 1/1/43 CUSIP #31417ESU6	-	-	6,869,934	-	6,869,934
		FNMA 3/1/43 CUSIP #31417FZV3	-	-	3,202,531	-	3,202,531
		FNMA 9/1/40 CUSIP #31419ANB9	-	-	833,690	-	833,690
	Zions Bank Salt Lake City, Utah	GNMA 12/1/24 Pool #MA2120	-	-	-	1,425,118	1,425,118
		FNMA 2/1/25 Pool #MA2185	-	-	-	999,525	999,525
		FAMC 1/25/25 Pool #ZQ1 S1021	-	-	-	1,367,190	1,367,190
Totals			<u>\$ 10,260,200</u>	<u>67,522</u>	<u>30,509,306</u>	<u>3,791,833</u>	<u>44,628,861</u>
Reconciliation to Financial Statements:							
Total per banks			\$ 17,930,512	311,384	32,532,578	6,000,000	56,774,474
Reconciling items:							
Deposits in transit			199	-	65,850	-	66,049
Outstanding checks			(1,872,857)	(8,675)	(1,336,667)	-	(3,218,199)
Other reconciling items			-	-	-	-	-
			<u>\$ 16,057,854</u>	<u>302,709</u>	<u>31,261,761</u>	<u>6,000,000</u>	<u>53,622,324</u>
Investments							34,658,340
Cash on hand							2,391
Cash and investments per financial statements							<u>\$ 88,283,055</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2015

Property taxes receivable, beginning of year	\$ 3,478,869
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	69,173,235
Adjustments	
Net increases in taxes receivables	<u>1,794,865</u>
Total receivables prior to collections	<u>74,446,969</u>
Collections for fiscal year ended June 30, 2015	<u>(70,943,064)</u>
Property taxes receivables, end of year	<u><u>\$ 3,503,905</u></u>

Property taxes receivable by years

2005	2,988
2006	3,866
2007	4,437
2008	7,455
2009	9,648
2010	18,012
2011	54,638
2012	206,598
2013	822,319
2014	<u>2,373,944</u>
Total taxes receivable	3,503,905
Property taxes receivable reported in the general fund	(959,583)
Property taxes receivable reported in the special revenue funds (water reserve fund)	<u>(73,114)</u>
Subtotal	<u>(1,032,697)</u>
Total property taxes receivable - agency funds	<u><u>\$ 2,471,208</u></u>

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating											
2014	143,540.86	133,295.16	133,295.16	1,332.95	131,962.21	131,962.21	0.00	0.00	0.00	0.00	10,245.70
2013	131,822.14	4,138.41	128,888.78	1,288.89	4,097.03	127,599.89	0.00	0.00	0.00	0.00	2,933.36
2012	139,882.99	1,407.40	139,481.22	1,394.81	1,393.33	138,086.41	0.00	0.00	0.00	0.00	401.77
2011	134,695.19	229.17	134,641.03	1,346.41	226.88	133,294.62	0.00	0.00	0.00	0.00	54.16
2010	134,463.01	70.32	134,441.69	1,344.42	69.62	133,097.27	0.00	0.00	0.00	0.00	21.32
2009	129,013.93	54.93	128,997.12	1,289.97	54.38	127,707.15	0.00	0.00	0.00	0.00	16.81
2008	123,004.55	32.71	122,998.27	1,229.98	32.38	121,768.28	0.00	0.00	0.00	0.00	6.28
2007	122,245.42	19.36	122,237.55	1,222.38	19.17	121,015.17	0.00	0.00	0.00	0.00	7.87
2006	114,846.68	13.42	114,839.49	1,148.39	13.29	113,691.10	0.00	0.00	0.00	0.00	7.19
2005	106,349.35	6.86	106,345.47	1,063.45	6.79	105,282.02	0.00	0.00	0.00	0.00	3.88
Total Aztec Schools Opera	1,279,864.12	139,267.76	1,266,165.78	12,661.66	137,875.08	1,253,504.12	0.00	0.00	0.00	0.00	13,698.34
Aztec Schools Debt Service											
2014	2,702,200.26	2,521,556.20	2,521,556.20	25,215.56	2,496,340.64	2,496,340.64	0.00	0.00	0.00	0.00	180,644.06
2013	3,176,059.56	100,499.18	3,110,436.46	31,104.36	99,494.19	3,079,332.10	0.00	0.00	0.00	0.00	65,623.10
2012	2,530,492.99	26,230.11	2,522,272.96	25,222.73	25,967.81	2,497,050.23	0.00	0.00	0.00	0.00	8,220.03
2011	1,704,578.85	3,394.10	1,703,796.47	17,037.96	3,360.16	1,686,758.50	0.00	0.00	0.00	0.00	782.38
2010	1,665,809.60	990.68	1,665,443.82	16,654.44	980.77	1,648,789.38	0.00	0.00	0.00	0.00	365.78
2009	1,928,248.48	942.81	1,927,902.61	19,279.03	933.38	1,908,623.59	0.00	0.00	0.00	0.00	345.87
2008	971,681.39	334.19	971,610.59	9,716.11	330.85	961,894.49	0.00	0.00	0.00	0.00	70.80
2007	942,471.93	191.64	942,391.83	9,423.92	189.72	932,967.91	0.00	0.00	0.00	0.00	80.10
2006	689,371.69	100.38	689,310.54	6,893.11	99.38	682,417.44	0.00	0.00	0.00	0.00	61.15
2005	640,581.23	50.12	640,548.22	6,405.48	49.62	634,142.73	0.00	0.00	0.00	0.00	33.01
Total Aztec Schools Debt S	16,951,495.98	2,654,289.41	16,695,269.70	166,952.70	2,627,746.52	16,528,317.01	0.00	0.00	0.00	0.00	256,226.28
Aztec Schools Capital Improvements											
2014	734,754.95	685,267.20	685,267.20	6,852.67	678,414.53	678,414.53	0.00	0.00	0.00	0.00	49,487.75
2013	686,067.97	21,646.56	671,794.18	6,717.94	21,430.09	665,076.24	0.00	0.00	0.00	0.00	14,273.79
2012	750,481.23	7,758.77	748,069.10	7,480.69	7,681.18	740,588.41	0.00	0.00	0.00	0.00	2,412.13
2011	721,432.47	1,408.88	721,106.97	7,211.07	1,394.79	713,895.90	0.00	0.00	0.00	0.00	325.50
2010	700,257.98	413.81	700,106.71	7,001.07	409.67	693,105.65	0.00	0.00	0.00	0.00	151.27
2009	676,429.93	326.32	676,312.05	6,763.12	323.06	669,548.93	0.00	0.00	0.00	0.00	117.88
2008	647,788.22	223.01	647,741.03	6,477.41	220.78	641,263.62	0.00	0.00	0.00	0.00	47.19
2007	635,304.04	129.18	635,250.44	6,352.50	127.89	628,897.93	0.00	0.00	0.00	0.00	53.60
2006	579,548.33	84.73	579,496.77	5,794.97	83.88	573,701.80	0.00	0.00	0.00	0.00	51.56
2005	539,437.59	42.20	539,409.76	5,394.10	41.78	534,015.66	0.00	0.00	0.00	0.00	27.83
Total Aztec Sch. Cap. Imp.	6,671,502.72	717,300.66	6,604,554.22	66,045.54	710,127.65	6,538,508.68	0.00	0.00	0.00	0.00	66,948.50

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Sch/Mosaic Academy Capital Improvements											
2014	40,955.79	38,197.18	38,197.18	381.97	37,815.21	37,815.21	0.00	0.00	0.00	0.00	2,758.61
2013	38,831.20	1,275.39	38,024.39	380.24	1,262.64	37,644.15	0.00	0.00	0.00	0.00	806.81
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
Total Aztec Sch/Mosaic Ca	79,787.00	39,472.58	76,221.58	762.22	39,077.85	75,459.36	0.00	0.00	0.00	0.00	3,565.42
61/20 School District Operating											
2014	688.97	595.83	595.83	5.96	589.87	589.87	0.00	0.00	0.00	0.00	93.14
2013	661.52	3.53	632.21	6.32	3.49	625.89	0.00	0.00	0.00	0.00	29.31
2012	645.95	0.00	645.95	6.46	0.00	639.49	0.00	0.00	0.00	0.00	0.00
2011	1,949.80	0.00	1,949.80	19.50	0.00	1,930.30	0.00	0.00	0.00	0.00	0.00
2010	568.53	0.00	568.53	5.69	0.00	562.85	0.00	0.00	0.00	0.00	0.00
2009	565.84	0.00	565.84	5.66	0.00	560.18	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
Total 61/20 Schools Opera	6,486.42	599.35	6,363.97	63.64	593.36	6,300.33	0.00	0.00	0.00	0.00	122.45
61/20 Schools Debt Service											
2014	10,119.24	8,815.37	8,815.37	88.15	8,727.22	8,727.22	0.00	0.00	0.00	0.00	1,303.87
2013	12,278.03	77.60	11,728.72	117.29	76.82	11,611.43	0.00	0.00	0.00	0.00	549.31
2012	9,235.27	0.00	9,235.27	92.35	0.00	9,142.92	0.00	0.00	0.00	0.00	0.00
2011	5,931.11	0.00	5,931.11	59.31	0.00	5,871.80	0.00	0.00	0.00	0.00	0.00
2010	5,806.22	0.00	5,806.22	58.06	0.00	5,748.16	0.00	0.00	0.00	0.00	0.00
2009	6,590.86	0.00	6,590.86	65.91	0.00	6,524.95	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
Total 61/20 Schools Debt S	58,357.36	8,892.97	56,504.18	565.04	8,804.04	55,939.13	0.00	0.00	0.00	0.00	1,853.18

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un- collectible	To Date Amount Un- collectible	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Schools Capital Improvements											
2014	2,832.31	2,464.69	2,464.69	24.65	2,440.04	2,440.04	0.00	0.00	0.00	0.00	367.62
2013	2,721.58	16.91	2,599.94	26.00	16.74	2,573.94	0.00	0.00	0.00	0.00	121.64
2012	2,804.09	0.00	2,804.09	28.04	0.00	2,776.05	0.00	0.00	0.00	0.00	0.00
2011	2,563.79	0.00	2,563.79	25.64	0.00	2,538.15	0.00	0.00	0.00	0.00	0.00
2010	2,478.60	0.00	2,478.60	24.79	0.00	2,453.81	0.00	0.00	0.00	0.00	0.00
2009	2,379.70	0.00	2,379.70	23.80	0.00	2,355.91	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
Total 61/20 Sch. Cap. Imp.	21,851.45	2,481.60	21,362.19	213.62	2,456.78	21,148.56	0.00	0.00	0.00	0.00	489.26
61/20/Mosaic Academy Capital Improvements											
2014	159.70	139.21	139.21	1.39	137.82	137.82	0.00	0.00	0.00	0.00	20.49
2013	153.87	0.96	146.99	1.47	0.95	145.52	0.00	0.00	0.00	0.00	6.88
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
Total 61/20/Mosaic Acader	313.57	140.17	286.20	2.86	138.77	283.34	0.00	0.00	0.00	0.00	27.37
Total Aztec and 61/20 School District											
2014	3,635,252.09	3,390,330.85	3,390,330.85	33,903.31	3,356,427.54	3,356,427.54	0.00	0.00	0.00	0.00	244,921.24
2013	4,048,595.88	127,658.54	3,964,251.68	39,642.52	126,381.95	3,924,609.16	0.00	0.00	0.00	0.00	84,344.20
2012	3,433,542.53	35,396.28	3,422,508.60	34,225.09	35,042.32	3,388,283.51	0.00	0.00	0.00	0.00	11,033.93
2011	2,571,151.21	5,032.15	2,569,989.17	25,699.89	4,981.83	2,544,289.28	0.00	0.00	0.00	0.00	1,162.04
2010	2,509,383.94	1,474.81	2,508,845.57	25,088.46	1,460.06	2,483,757.12	0.00	0.00	0.00	0.00	538.37
2009	2,743,228.75	1,324.06	2,742,748.19	27,427.48	1,310.82	2,715,320.71	0.00	0.00	0.00	0.00	480.56
2008	1,748,136.04	589.91	1,748,011.77	17,480.12	584.01	1,730,531.65	0.00	0.00	0.00	0.00	124.27
2007	1,704,940.36	340.18	1,704,798.79	17,047.99	336.78	1,687,750.81	0.00	0.00	0.00	0.00	141.57
2006	1,386,875.42	198.54	1,386,755.52	13,867.56	196.55	1,372,887.96	0.00	0.00	0.00	0.00	119.90
2005	1,288,552.40	99.18	1,288,487.68	12,884.88	98.19	1,275,602.80	0.00	0.00	0.00	0.00	64.72
Total Aztec & 61/20 Sch	25,069,658.61	3,562,444.49	24,726,727.81	247,267.28	3,526,820.05	24,479,460.53	0.00	0.00	0.00	0.00	342,930.80

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Schools Operating											
2014	197,343.21	192,797.65	192,797.65	1,927.98	190,869.67	190,869.67	0.00	0.00	0.00	0.00	4,545.56
2013	193,483.90	7,210.61	191,820.65	1,918.21	7,138.50	189,902.44	0.00	0.00	0.00	0.00	1,663.25
2012	193,215.14	760.58	192,794.30	1,927.94	752.97	190,866.36	0.00	0.00	0.00	0.00	420.84
2011	187,717.27	212.98	187,597.33	1,875.97	210.85	185,721.36	0.00	0.00	0.00	0.00	119.94
2010	186,283.77	91.92	186,245.66	1,862.46	91.00	184,383.20	0.00	0.00	0.00	0.00	38.11
2009	189,633.16	58.70	189,615.75	1,896.16	58.11	187,719.59	0.00	0.00	0.00	0.00	17.41
2008	195,514.55	38.10	195,498.54	1,954.99	37.72	193,543.56	0.00	0.00	0.00	0.00	16.01
2007	168,937.01	35.51	168,931.28	1,689.31	35.15	167,241.97	0.00	0.00	0.00	0.00	5.73
2006	157,692.13	22.09	157,688.14	1,576.88	21.87	156,111.25	0.00	0.00	0.00	0.00	3.99
2005	147,935.16	3.95	147,934.84	1,479.35	3.91	146,455.49	0.00	0.00	0.00	0.00	0.32
Total Bloomfield Sch. Oper	1,817,755.29	201,232.07	1,810,924.13	18,109.24	199,219.75	1,792,814.89	0.00	0.00	10y Blmf Sch	0.00	6,831.16
Bloomfield Schools Debt Service											
2014	3,379,882.47	3,281,087.20	3,281,087.20	32,810.87	3,248,276.33	3,248,276.33	0.00	0.00	0.00	0.00	98,795.27
2013	4,052,891.08	151,009.49	4,009,398.99	40,093.99	149,499.40	3,969,305.00	0.00	0.00	0.00	0.00	43,492.09
2012	3,015,881.49	14,342.09	3,007,263.35	30,072.63	14,198.67	2,977,190.72	0.00	0.00	0.00	0.00	8,618.14
2011	2,708,966.39	3,539.64	2,706,604.69	27,066.05	3,504.24	2,679,538.64	0.00	0.00	0.00	0.00	2,361.70
2010	2,288,475.62	1,309.79	2,287,919.88	22,879.20	1,296.69	2,265,040.68	0.00	0.00	0.00	0.00	555.74
2009	2,497,814.57	897.57	2,497,488.37	24,974.88	888.59	2,472,513.48	0.00	0.00	0.00	0.00	326.20
2008	2,228,377.55	592.58	2,228,103.85	22,281.04	586.65	2,205,822.82	0.00	0.00	0.00	0.00	273.70
2007	2,011,915.39	596.33	2,011,819.91	20,118.20	590.37	1,991,701.71	0.00	0.00	0.00	0.00	95.48
2006	1,519,723.45	295.91	1,519,671.57	15,196.72	292.95	1,504,474.86	0.00	0.00	0.00	0.00	51.88
2005	1,429,073.16	54.33	1,429,069.06	14,290.69	53.79	1,414,778.37	0.00	0.00	0.00	0.00	4.10
Total Bloomfield Sch Debt	25,133,001.18	3,453,724.93	24,978,426.88	249,784.27	3,419,187.68	24,728,642.61	0.00	0.00	0.00	0.00	154,574.30
Bloomfield Schools Capital Improvements											
2014	917,944.86	891,240.01	891,240.01	8,912.40	882,327.61	882,327.61	0.00	0.00	0.00	0.00	26,704.85
2013	900,140.36	33,539.01	890,483.23	8,904.83	33,203.62	881,578.40	0.00	0.00	0.00	0.00	9,657.13
2012	871,712.79	4,032.18	869,315.03	8,693.15	3,991.86	860,621.88	0.00	0.00	0.00	0.00	2,397.76
2011	844,428.17	1,077.88	843,726.59	8,437.27	1,067.10	835,289.33	0.00	0.00	0.00	0.00	701.58
2010	834,831.09	469.43	834,631.66	8,346.32	464.74	826,285.35	0.00	0.00	0.00	0.00	199.43
2009	843,090.73	295.98	842,986.09	8,429.86	293.02	834,556.23	0.00	0.00	0.00	0.00	104.64
2008	831,922.38	221.23	831,820.59	8,318.21	219.02	823,502.39	0.00	0.00	0.00	0.00	101.79
2007	757,784.79	224.63	757,749.23	7,577.49	222.38	750,171.74	0.00	0.00	0.00	0.00	35.56
2006	697,922.00	135.88	697,898.05	6,978.98	134.52	690,919.07	0.00	0.00	0.00	0.00	23.95
2005	657,203.25	24.98	657,201.36	6,572.01	24.73	650,629.35	0.00	0.00	0.00	0.00	1.89
Total Bloomfield Sch Cap	8,156,980.43	931,261.21	8,117,051.85	81,170.52	921,948.60	8,035,881.33	0.00	0.00	0.00	0.00	39,928.58

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	4,495,170.54	4,365,124.86	4,365,124.86	43,651.25	4,321,473.61	4,321,473.61	0.00	0.00	0.00	0.00	130,045.68
2013	5,146,515.34	191,759.11	5,091,702.87	50,917.03	189,841.52	5,040,785.84	0.00	0.00	0.00	0.00	54,812.47
2012	4,080,809.43	19,134.85	4,069,372.69	40,693.73	18,943.50	4,028,678.96	0.00	0.00	0.00	0.00	11,436.74
2011	3,741,111.83	4,830.49	3,737,928.61	37,379.29	4,782.19	3,700,549.32	0.00	0.00	0.00	0.00	3,183.22
2010	3,309,590.48	1,871.14	3,308,797.20	33,087.97	1,852.43	3,275,709.23	0.00	0.00	0.00	0.00	793.28
2009	3,530,538.46	1,252.24	3,530,090.21	35,300.90	1,239.72	3,494,789.31	0.00	0.00	0.00	0.00	448.25
2008	3,255,814.49	851.91	3,255,422.99	32,554.23	843.39	3,222,868.76	0.00	0.00	0.00	0.00	391.50
2007	2,938,637.19	856.46	2,938,500.42	29,385.00	847.90	2,909,115.42	0.00	0.00	0.00	0.00	136.77
2006	2,375,337.57	453.88	2,375,257.75	23,752.58	449.34	2,351,505.18	0.00	0.00	0.00	0.00	79.82
2005	2,234,211.56	83.26	2,234,205.25	22,342.05	82.43	2,211,863.20	0.00	0.00	0.00	0.00	6.31
Grand Total Bloomfield									0.00		
Schools and 61/20	35,107,736.89	4,586,218.21	34,906,402.85	349,064.03	4,540,356.03	34,557,338.83	0.00	0.00	0.00	0.00	201,334.04

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Central Consolidated Schools Operational											
2014	341,373.31	337,723.86	337,723.86	3,377.24	334,346.62	334,346.62	0.00	0.00	0.00	0.00	3,649.45
2013	389,550.49	3,451.57	387,837.88	3,878.38	3,417.05	383,959.50	0.00	0.00	0.00	0.00	1,712.61
2012	386,130.71	607.79	385,320.95	3,853.21	601.71	381,467.74	0.00	0.00	0.00	0.00	809.76
2011	391,638.45	99.56	391,345.24	3,913.45	98.56	387,431.79	0.00	0.00	0.00	0.00	293.21
2010	382,995.15	40.66	382,972.58	3,829.73	40.25	379,142.85	0.00	0.00	0.00	0.00	22.57
2009	343,993.74	26.40	343,971.74	3,439.72	26.14	340,532.03	0.00	0.00	0.00	0.00	22.00
2008	321,086.43	20.72	321,065.41	3,210.65	20.51	317,854.76	0.00	0.00	0.00	0.00	21.02
2007	314,517.29	14.48	314,498.73	3,144.99	14.34	311,353.74	0.00	0.00	0.00	0.00	18.56
2006	310,610.08	1.42	310,589.21	3,105.89	1.41	307,483.31	0.00	0.00	0.00	0.00	20.87
2005	307,342.55	4.38	307,323.84	3,073.24	4.34	304,250.60	0.00	0.00	0.00	0.00	18.71
Total Central Con Sch Ope	3,489,238.20	341,990.84	3,482,649.44	34,826.49	338,570.93	3,447,822.95	0.00	0.00	0.00	0.00	6,588.76
Central Consolidated Schools Debt Service											
2014	4,844,898.09	4,781,005.27	4,781,005.27	47,810.05	4,733,195.22	4,733,195.22	0.00	0.00	0.00	0.00	63,892.82
2013	5,520,954.53	55,107.09	5,492,016.35	54,920.16	54,556.02	5,437,096.19	0.00	0.00	0.00	0.00	28,938.18
2012	5,448,435.45	10,724.48	5,435,072.59	54,350.73	10,617.24	5,380,721.86	0.00	0.00	0.00	0.00	13,362.86
2011	5,524,134.56	1,952.43	5,519,304.91	55,193.05	1,932.91	5,464,111.86	0.00	0.00	0.00	0.00	4,829.65
2010	5,370,238.70	808.80	5,369,786.97	53,697.87	800.71	5,316,089.10	0.00	0.00	0.00	0.00	451.73
2009	4,809,826.20	530.76	4,809,381.53	48,093.82	525.45	4,761,287.72	0.00	0.00	0.00	0.00	444.67
2008	4,519,705.56	401.11	4,519,320.14	45,193.20	397.10	4,474,126.94	0.00	0.00	0.00	0.00	385.42
2007	4,430,741.05	284.51	4,430,393.09	44,303.93	281.66	4,386,089.16	0.00	0.00	0.00	0.00	347.96
2006	4,185,822.17	18.94	4,185,435.99	41,854.36	18.75	4,143,581.63	0.00	0.00	0.00	0.00	386.18
2005	4,254,637.92	78.60	4,254,291.84	42,542.92	77.81	4,211,748.92	0.00	0.00	0.00	0.00	346.08
Total Central Con Sch Deb	48,909,394.23	4,850,911.99	48,796,008.68	487,960.09	4,802,402.87	48,308,048.59	0.00	0.00	0.00	0.00	113,385.55
Central Consolidated Schools Capital Improvements											
2014	1,419,575.66	1,400,958.95	1,400,958.95	14,009.59	1,386,949.36	1,386,949.36	0.00	0.00	0.00	0.00	18,616.71
2013	1,611,682.77	16,165.18	1,603,193.94	16,031.94	16,003.53	1,587,162.00	0.00	0.00	0.00	0.00	8,488.83
2012	1,590,141.23	3,061.54	1,586,302.48	15,863.02	3,030.92	1,570,439.46	0.00	0.00	0.00	0.00	3,838.75
2011	1,609,669.40	549.15	1,608,287.41	16,082.87	543.66	1,592,204.54	0.00	0.00	0.00	0.00	1,381.99
2010	1,567,810.54	232.33	1,567,680.65	15,676.81	230.01	1,552,003.84	0.00	0.00	0.00	0.00	129.89
2009	1,414,610.52	150.17	1,414,484.75	14,144.85	148.67	1,400,339.91	0.00	0.00	0.00	0.00	125.77
2008	1,322,165.85	117.34	1,322,051.21	13,220.51	116.17	1,308,830.70	0.00	0.00	0.00	0.00	114.64
2007	1,295,913.62	83.20	1,295,816.19	12,958.16	82.37	1,282,858.03	0.00	0.00	0.00	0.00	97.43
2006	1,274,028.46	5.77	1,273,913.65	12,739.14	5.71	1,261,174.51	0.00	0.00	0.00	0.00	114.81
2005	1,261,049.19	23.29	1,260,946.30	12,609.46	23.06	1,248,336.84	0.00	0.00	0.00	0.00	102.89
Total Central Con Sch Cap	14,366,647.24	1,421,346.93	14,333,635.53	143,336.36	1,407,133.46	14,190,299.17	0.00	0.00	0.00	0.00	33,011.71

STATE OF NEW MEXICO
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 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	6,605,847.06	6,519,688.08	6,519,688.08	65,196.88	6,454,491.20	6,454,491.20	0.00	0.00	0.00	0.00	86,158.98
2013	7,522,187.79	74,723.84	7,483,048.17	74,830.48	73,976.60	7,408,217.69	0.00	0.00	0.00	0.00	39,139.62
2012	7,424,707.39	14,393.81	7,406,696.02	74,066.96	14,249.87	7,332,629.06	0.00	0.00	0.00	0.00	18,011.37
2011	7,525,442.41	2,601.14	7,518,937.56	75,189.38	2,575.13	7,443,748.18	0.00	0.00	0.00	0.00	6,504.85
2010	7,321,044.38	1,081.79	7,320,440.19	73,204.40	1,070.97	7,247,235.79	0.00	0.00	0.00	0.00	604.19
2009	6,568,430.47	707.33	6,567,838.03	65,678.38	700.26	6,502,159.65	0.00	0.00	0.00	0.00	592.44
2008	6,162,957.84	539.17	6,162,436.76	61,624.37	533.78	6,100,812.39	0.00	0.00	0.00	0.00	521.08
2007	6,041,171.96	382.19	6,040,708.01	60,407.08	378.37	5,980,300.93	0.00	0.00	0.00	0.00	463.95
2006	5,770,460.71	26.13	5,769,938.85	57,699.39	25.87	5,712,239.46	0.00	0.00	0.00	0.00	521.86
2005	5,823,029.66	106.27	5,822,561.98	58,225.62	105.21	5,764,336.36	0.00	0.00	0.00	0.00	467.68
Grand Total Central Sch	66,765,279.67	6,614,249.76	66,612,293.65	666,122.94	6,548,107.26	65,946,170.71	0.00	0.00	0.00	0.00	152,986.02

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating											
2014	530,987.16	512,229.74	512,229.74	5,122.30	507,107.44	507,107.44	0.00	0.00	0.00	0.00	18,757.42
2013	523,747.72	14,066.20	517,441.52	5,174.42	13,925.54	512,267.10	0.00	0.00	0.00	0.00	6,306.20
2012	514,635.17	4,828.83	512,928.99	5,129.29	4,780.54	507,799.70	0.00	0.00	0.00	0.00	1,706.18
2011	495,210.88	749.28	494,762.73	4,947.63	741.79	489,815.10	0.00	0.00	0.00	0.00	448.15
2010	493,241.81	377.52	493,022.44	4,930.22	373.74	488,092.21	0.00	0.00	0.00	0.00	219.37
2009	478,903.05	288.02	478,804.69	4,788.05	285.14	474,016.65	0.00	0.00	0.00	0.00	98.36
2008	440,643.51	98.65	440,557.89	4,405.58	97.66	436,152.32	0.00	0.00	0.00	0.00	85.62
2007	400,782.76	54.91	400,744.95	4,007.45	54.36	396,737.50	0.00	0.00	0.00	0.00	37.81
2006	367,331.42	26.39	367,293.30	3,672.93	26.13	363,620.37	0.00	0.00	0.00	0.00	38.12
2005	339,122.96	26.36	339,090.35	3,390.90	26.10	335,699.45	0.00	0.00	0.00	0.00	32.61
Total Farmington Sch Oper	4,584,606.44	532,745.90	4,556,876.60	45,568.77	527,418.44	4,511,307.83	0.00	0.00	0.00	0.00	27,729.84
Farmington Schools Debt Service											
2014	5,379,052.32	5,183,052.81	5,183,052.81	51,830.53	5,131,222.28	5,131,222.28	0.00	0.00	0.00	0.00	195,999.51
2013	7,694,333.40	199,462.66	7,599,670.39	75,996.70	197,468.03	7,523,673.69	0.00	0.00	0.00	0.00	94,663.01
2012	6,787,111.03	59,697.32	6,765,065.83	67,650.66	59,100.35	6,697,415.17	0.00	0.00	0.00	0.00	22,045.20
2011	6,263,393.21	8,342.62	6,258,168.13	62,581.68	8,259.19	6,195,586.45	0.00	0.00	0.00	0.00	5,225.08
2010	6,209,206.65	4,431.61	6,206,680.17	62,066.80	4,387.29	6,144,613.37	0.00	0.00	0.00	0.00	2,526.48
2009	5,952,377.99	3,418.94	5,951,167.70	59,511.68	3,384.75	5,891,656.02	0.00	0.00	0.00	0.00	1,210.29
2008	6,353,635.59	1,645.25	6,352,545.91	63,525.46	1,628.80	6,289,020.45	0.00	0.00	0.00	0.00	1,089.68
2007	7,702,442.03	1,180.09	7,701,639.81	77,016.40	1,168.29	7,624,623.41	0.00	0.00	0.00	0.00	802.22
2006	5,879,781.93	482.77	5,879,248.80	58,792.49	477.94	5,820,456.31	0.00	0.00	0.00	0.00	533.13
2005	5,486,612.01	511.61	5,486,171.25	54,861.71	506.49	5,431,309.54	0.00	0.00	0.00	0.00	440.76
Total Farmington Sch Debt	63,707,946.16	5,462,225.67	63,383,410.80	633,834.11	5,407,603.41	62,749,576.69	0.00	0.00	0.00	0.00	324,535.36
Farmington Schools Capital Improvements											
2014	2,705,192.31	2,606,745.43	2,606,745.43	26,067.45	2,580,677.98	2,580,677.98	0.00	0.00	0.00	0.00	98,446.88
2013	2,666,673.28	69,145.86	2,633,869.16	26,338.69	68,454.40	2,607,530.47	0.00	0.00	0.00	0.00	32,804.12
2012	2,610,925.70	22,964.90	2,602,448.58	26,024.49	22,735.25	2,576,424.09	0.00	0.00	0.00	0.00	8,477.12
2011	2,420,248.60	3,288.96	2,418,203.72	24,182.04	3,256.07	2,394,021.68	0.00	0.00	0.00	0.00	2,044.88
2010	2,394,804.59	1,721.35	2,393,821.16	23,938.21	1,704.14	2,369,882.95	0.00	0.00	0.00	0.00	983.43
2009	2,337,059.30	1,350.84	2,336,583.47	23,365.83	1,337.33	2,313,217.63	0.00	0.00	0.00	0.00	475.83
2008	2,181,791.05	553.85	2,181,417.94	21,814.18	548.31	2,159,603.76	0.00	0.00	0.00	0.00	373.11
2007	1,991,120.87	303.71	1,990,908.21	19,909.08	300.67	1,970,999.13	0.00	0.00	0.00	0.00	212.66
2006	1,822,902.29	149.68	1,822,739.08	18,227.39	148.18	1,804,511.69	0.00	0.00	0.00	0.00	163.21
2005	1,654,647.13	148.38	1,654,511.88	16,545.12	146.90	1,637,966.76	0.00	0.00	0.00	0.00	135.25
Total Farmington Sch Cap	22,785,365.11	2,706,372.96	22,641,248.62	226,412.49	2,679,309.23	22,414,836.13	0.00	0.00	0.00	0.00	144,116.49

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	4,773,783.09	4,599,846.91	4,599,846.91	45,998.47	4,553,848.44	4,553,848.44	0.00	0.00	0.00	0.00	173,936.18
2013	2,225,473.56	57,691.92	2,198,100.09	21,981.00	57,115.00	2,176,119.09	0.00	0.00	0.00	0.00	27,373.47
2012	2,904,661.48	25,548.52	2,895,226.89	28,952.27	25,293.03	2,866,274.62	0.00	0.00	0.00	0.00	9,434.59
2011	3,077,213.93	4,102.58	3,074,644.62	30,746.45	4,061.55	3,043,898.18	0.00	0.00	0.00	0.00	2,569.31
2010	2,888,233.00	2,061.39	2,887,057.59	28,870.58	2,040.78	2,858,187.01	0.00	0.00	0.00	0.00	1,175.41
2009	2,996,160.61	1,721.26	2,995,551.27	29,955.51	1,704.05	2,965,595.76	0.00	0.00	0.00	0.00	609.34
2008	1,856,456.88	478.28	1,856,139.73	18,561.40	473.50	1,837,578.34	0.00	0.00	0.00	0.00	317.15
2007	26,970.61	4.14	26,959.98	269.60	4.10	26,690.38	0.00	0.00	0.00	0.00	10.63
2006	915,097.28	75.13	915,015.67	9,150.16	74.38	905,865.52	0.00	0.00	0.00	0.00	81.61
2005	854,673.05	66.40	854,605.43	8,546.05	65.74	846,059.37	0.00	0.00	0.00	0.00	67.62
Total Farmington Sch ET D	22,518,723.49	4,691,596.54	22,303,148.18	223,031.48	4,644,680.57	22,080,116.70	0.00	0.00	0.00	0.00	215,575.31
Total Farmington Schools											
By Year											
2014	13,389,014.88	12,901,874.89	12,901,874.89	129,018.75	12,772,856.14	12,772,856.14	0.00	0.00	0.00	0.00	487,139.99
2013	13,110,227.96	340,366.64	12,949,081.16	129,490.81	336,962.97	12,819,590.35	0.00	0.00	0.00	0.00	161,146.80
2012	12,817,333.37	113,039.57	12,775,670.28	127,756.70	111,909.17	12,647,913.58	0.00	0.00	0.00	0.00	41,663.09
2011	12,256,066.62	16,483.43	12,245,779.20	122,457.79	16,318.60	12,123,321.41	0.00	0.00	0.00	0.00	10,287.42
2010	11,985,486.04	8,591.87	11,980,581.35	119,805.81	8,505.95	11,860,775.54	0.00	0.00	0.00	0.00	4,904.69
2009	11,764,500.95	6,779.06	11,762,107.13	117,621.07	6,711.27	11,644,486.06	0.00	0.00	0.00	0.00	2,393.82
2008	10,832,527.04	2,776.03	10,830,661.48	108,306.61	2,748.27	10,722,354.86	0.00	0.00	0.00	0.00	1,865.56
2007	10,121,316.26	1,542.85	10,120,252.94	101,202.53	1,527.42	10,019,050.41	0.00	0.00	0.00	0.00	1,063.32
2006	8,985,112.92	733.97	8,984,296.85	89,842.97	726.63	8,894,453.88	0.00	0.00	0.00	0.00	816.07
2005	8,335,055.15	752.76	8,334,378.91	83,343.79	745.23	8,251,035.12	0.00	0.00	0.00	0.00	676.24
Grand Total Farmington Sc	113,596,641.19	13,392,941.06	112,884,684.19	1,128,846.84	13,259,011.65	111,755,837.35	0.00	0.00	0.00	0.00	711,957.00

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	11,386,138.67	11,026,866.00	11,026,866.00	110,268.66	10,916,597.34	10,916,597.34	0.00	0.00	0.00	0.00	359,272.67
2013	11,619,776.31	273,278.61	11,498,301.05	114,983.01	270,545.82	11,383,318.04	0.00	0.00	0.00	0.00	121,475.26
2012	11,550,512.81	72,507.32	11,518,507.01	115,185.07	71,782.25	11,403,321.94	0.00	0.00	0.00	0.00	32,005.80
2011	11,305,075.48	12,397.25	11,296,428.19	112,964.28	12,273.28	11,183,463.90	0.00	0.00	0.00	0.00	8,647.29
2010	11,145,657.93	5,519.17	11,142,797.39	111,427.97	5,463.98	11,031,369.41	0.00	0.00	0.00	0.00	2,860.54
2009	10,695,475.31	4,111.16	10,693,963.54	106,939.64	4,070.05	10,587,023.91	0.00	0.00	0.00	0.00	1,511.77
2008	10,070,485.27	1,913.99	10,069,288.70	100,692.89	1,894.85	9,968,595.82	0.00	0.00	0.00	0.00	1,196.57
2007	9,541,426.53	1,257.02	9,540,687.41	95,406.87	1,244.45	9,445,280.54	0.00	0.00	0.00	0.00	739.12
2006	8,942,756.69	649.02	8,942,091.98	89,420.92	642.53	8,852,671.06	0.00	0.00	0.00	0.00	664.71
2005	8,461,687.58	414.52	8,461,175.26	84,611.75	410.37	8,376,563.51	0.00	0.00	0.00	0.00	512.32
Total San Juan Comm. College	104,718,992.59	11,398,914.06	104,190,106.54	1,041,901.07	11,284,924.92	103,148,205.47	0.00	0.00	0.00	0.00	528,886.05
Comm. College Building Levy											
2014	1,766,301.54	1,706,372.52	1,706,372.52	17,063.73	1,689,308.79	1,689,308.79	0.00	0.00	0.00	0.00	59,929.02
2013	1,770,931.60	42,831.70	1,750,931.64	17,509.32	42,403.38	1,733,422.32	0.00	0.00	0.00	0.00	19,999.96
2012	1,234,714.95	8,064.88	1,231,044.90	12,310.45	7,984.23	1,218,734.45	0.00	0.00	0.00	0.00	3,670.05
2011	1,725,230.90	1,963.21	1,723,847.71	17,238.48	1,943.58	1,706,609.24	0.00	0.00	0.00	0.00	1,383.19
2010	1,677,951.83	869.99	1,677,503.74	16,775.04	861.29	1,660,728.71	0.00	0.00	0.00	0.00	448.09
2009	1,619,161.35	658.29	1,618,901.66	16,189.02	651.71	1,602,712.65	0.00	0.00	0.00	0.00	259.69
2008	1,504,509.68	339.51	1,504,319.31	15,043.19	336.11	1,489,276.12	0.00	0.00	0.00	0.00	190.37
2007	1,429,501.52	226.44	1,429,376.58	14,293.77	224.18	1,415,082.81	0.00	0.00	0.00	0.00	124.94
2006	1,313,654.13	112.85	1,313,546.75	13,135.47	111.72	1,300,411.28	0.00	0.00	0.00	0.00	107.38
2005	1,246,094.03	73.45	1,246,013.67	12,460.14	72.72	1,233,553.53	0.00	0.00	0.00	0.00	80.36
Total Bldng. Levy	15,288,051.53	1,761,512.84	15,201,858.48	152,018.58	1,743,897.71	15,049,839.90	0.00	0.00	0.00	0.00	86,193.05
Total San Juan Comm. College By Year											
2014	13,152,440.21	12,733,238.52	12,733,238.52	127,332.39	12,605,906.13	12,605,906.13	0.00	0.00	0.00	0.00	419,201.69
2013	13,390,707.91	316,110.30	13,249,232.69	132,492.33	312,949.20	13,116,740.36	0.00	0.00	0.00	0.00	141,475.22
2012	12,785,227.76	80,572.20	12,749,551.91	127,495.52	79,766.48	12,622,056.39	0.00	0.00	0.00	0.00	35,675.85
2011	13,030,306.38	14,360.46	13,020,275.90	130,202.76	14,216.86	12,890,073.14	0.00	0.00	0.00	0.00	10,030.48
2010	12,823,609.76	6,389.16	12,820,301.13	128,203.01	6,325.27	12,692,098.12	0.00	0.00	0.00	0.00	3,308.63
2009	12,314,636.67	4,769.45	12,312,865.21	123,128.65	4,721.76	12,189,736.56	0.00	0.00	0.00	0.00	1,771.46
2008	11,574,994.96	2,253.49	11,573,608.02	115,736.08	2,230.96	11,457,871.94	0.00	0.00	0.00	0.00	1,386.94
2007	10,970,928.05	1,483.46	10,970,063.99	109,700.64	1,468.63	10,860,363.35	0.00	0.00	0.00	0.00	864.06
2006	10,256,410.82	761.87	10,255,638.73	102,556.39	754.25	10,153,082.35	0.00	0.00	0.00	0.00	772.09
2005	9,707,781.61	487.97	9,707,188.93	97,071.89	483.09	9,610,117.04	0.00	0.00	0.00	0.00	592.68
Grand Total SJ College	120,007,044.12	13,160,426.90	119,391,965.02	1,193,919.65	13,028,822.63	118,198,045.37	0.00	0.00	0.00	0.00	615,079.10

STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	618,257.39	582,491.48	582,491.48	5,824.91	576,666.57	576,666.57	0.00	0.00	0.00	0.00	35,765.91
2013	591,109.22	17,749.52	581,486.28	5,814.86	17,572.02	575,671.42	0.00	0.00	0.00	0.00	9,622.94
2012	573,899.17	5,228.25	571,799.05	5,717.99	5,175.97	566,081.06	0.00	0.00	0.00	0.00	2,100.12
2011	544,400.87	1,225.36	544,164.13	5,441.64	1,213.11	538,722.48	0.00	0.00	0.00	0.00	236.74
2010	516,748.26	171.37	516,746.71	5,167.47	169.66	511,579.24	0.00	0.00	0.00	0.00	1.55
2009	493,850.22	37.03	493,848.46	4,938.48	36.66	488,909.97	0.00	0.00	0.00	0.00	1.76
2008	442,278.60	6.73	442,277.13	4,422.77	6.66	437,854.36	0.00	0.00	0.00	0.00	1.47
2007	403,600.65	6.48	403,600.65	4,036.01	6.42	399,564.65	0.00	0.00	0.00	0.00	0.00
2006	358,894.59	52.34	358,894.59	3,588.95	51.82	355,305.64	0.00	0.00	0.00	0.00	0.00
2005	334,129.22	51.76	334,129.22	3,341.29	51.24	330,787.93	0.00	0.00	0.00	0.00	0.00
Total Aztec Operational	4,877,168.19	607,020.33	4,829,437.70	48,294.38	600,950.13	4,781,143.33	0.00	0.00	0.00	0.00	47,730.49
City of Aztec - Water											
2014	13,109.28	12,626.55	12,626.55	0.00	12,626.55	12,626.55	0.00	0.00	0.00	0.00	482.73
2013	13,109.28	353.76	12,962.62	0.00	353.76	12,962.62	0.00	0.00	0.00	0.00	146.66
2012	13,109.28	136.49	13,092.13	0.00	136.49	13,092.13	0.00	0.00	0.00	0.00	17.15
2011	13,132.35	47.67	13,115.20	0.00	47.67	13,115.20	0.00	0.00	0.00	0.00	17.15
2010	13,119.63	0.00	13,119.63	0.00	0.00	13,119.63	0.00	0.00	0.00	0.00	0.00
2009	13,106.69	0.00	13,106.69	0.00	0.00	13,106.69	0.00	0.00	0.00	0.00	0.00
2008	13,193.52	0.00	13,193.52	0.00	0.00	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
Total City of Aztec Water	131,413.36	13,164.47	130,749.67	0.00	13,164.47	130,749.67	0.00	0.00	0.00	0.00	663.69
Total Aztec By Year											
2014	631,366.67	595,118.03	595,118.03	5,824.91	589,293.12	589,293.12	0.00	0.00	0.00	0.00	36,248.64
2013	604,218.50	18,103.28	594,448.90	5,814.86	17,925.78	588,634.04	0.00	0.00	0.00	0.00	9,769.60
2012	587,008.45	5,364.74	584,891.18	5,717.99	5,312.46	579,173.19	0.00	0.00	0.00	0.00	2,117.27
2011	557,533.22	1,273.03	557,279.33	5,441.64	1,260.78	551,837.68	0.00	0.00	0.00	0.00	253.89
2010	529,867.89	171.37	529,866.34	5,167.47	169.66	524,698.87	0.00	0.00	0.00	0.00	1.55
2009	506,956.91	37.03	506,955.15	4,938.48	36.66	502,016.66	0.00	0.00	0.00	0.00	1.76
2008	455,472.12	6.73	455,470.65	4,422.77	6.66	451,047.88	0.00	0.00	0.00	0.00	1.47
2007	416,793.11	6.48	416,793.11	4,036.01	6.42	412,757.11	0.00	0.00	0.00	0.00	0.00
2006	372,064.10	52.34	372,064.10	3,588.95	51.82	368,475.15	0.00	0.00	0.00	0.00	0.00
2005	347,300.58	51.76	347,300.58	3,341.29	51.24	343,959.29	0.00	0.00	0.00	0.00	0.00
Total Aztec By Year	5,008,581.55	620,184.80	4,960,187.37	48,294.38	614,114.60	4,911,893.00	0.00	0.00	0.00	0.00	48,394.18

STATE OF NEW MEXICO
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FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating											
2014	622,676.87	590,466.01	590,466.01	5,904.66	584,561.35	584,561.35	0.00	0.00	0.00	0.00	32,210.86
2013	620,337.85	17,934.96	608,182.65	6,081.83	17,755.61	602,100.82	0.00	0.00	0.00	0.00	12,155.20
2012	597,809.40	4,470.63	594,730.23	5,947.30	4,425.92	588,782.93	0.00	0.00	0.00	0.00	3,079.17
2011	559,603.85	267.80	558,640.74	5,586.41	265.12	553,054.34	0.00	0.00	0.00	0.00	963.11
2010	535,132.17	44.18	534,918.32	5,349.18	43.74	529,569.14	0.00	0.00	0.00	0.00	213.85
2009	469,329.10	0.34	469,237.14	4,692.37	0.34	464,544.77	0.00	0.00	0.00	0.00	91.96
2008	430,358.80	0.35	430,242.72	4,302.43	0.35	425,940.29	0.00	0.00	0.00	0.00	116.08
2007	389,717.11	45.17	389,698.48	3,896.98	44.72	385,801.50	0.00	0.00	0.00	0.00	18.63
2006	334,330.78	0.00	334,330.78	3,343.31	0.00	330,987.48	0.00	0.00	0.00	0.00	0.00
2005	323,915.95	0.00	323,915.95	3,239.16	0.00	320,676.79	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Oper.	4,883,211.89	613,229.44	4,834,363.03	48,343.63	607,097.15	4,786,019.40	0.00	0.00	0.00	0.00	48,848.86
61/20 Operating											
2014	9,979.95	8,654.09	8,654.09	86.54	8,567.55	8,567.55	0.00	0.00	0.00	0.00	1,325.86
2013	9,572.53	54.75	9,146.95	91.47	54.20	9,055.48	0.00	0.00	0.00	0.00	425.58
2012	9,210.95	0.00	9,210.95	92.11	0.00	9,118.84	0.00	0.00	0.00	0.00	0.00
2011	8,051.20	0.00	8,051.20	80.51	0.00	7,970.69	0.00	0.00	0.00	0.00	0.00
2010	7,263.24	0.00	7,263.24	72.63	0.00	7,190.61	0.00	0.00	0.00	0.00	0.00
2009	6,650.79	0.00	6,650.79	66.51	0.00	6,584.28	0.00	0.00	0.00	0.00	0.00
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
Total 61/20 Oper.	65,529.35	8,708.84	63,777.91	637.78	8,621.75	63,140.13	0.00	0.00	0.00	0.00	1,751.44
Bloomfield Debt Service											
2014	132,186.10	125,003.44	125,003.44	1,250.03	123,753.41	123,753.41	0.00	0.00	0.00	0.00	7,182.66
2013	228,856.18	6,965.29	224,108.33	2,241.08	6,895.64	221,867.25	0.00	0.00	0.00	0.00	4,747.85
2012	222,566.42	1,647.08	221,306.08	2,213.06	1,630.61	219,093.02	0.00	0.00	0.00	0.00	1,260.34
2011	228,770.27	114.86	228,327.77	2,283.28	113.71	226,044.50	0.00	0.00	0.00	0.00	442.50
2010	215,634.84	19.19	215,548.75	2,155.49	19.00	213,393.26	0.00	0.00	0.00	0.00	86.09
2009	191,706.64	0.15	191,667.84	1,916.68	0.15	189,751.17	0.00	0.00	0.00	0.00	38.80
2008	203,021.08	0.15	202,973.91	2,029.74	0.15	200,944.17	0.00	0.00	0.00	0.00	47.17
2007	130,081.43	22.29	130,072.66	1,300.73	22.07	128,771.93	0.00	0.00	0.00	0.00	8.77
2006	60,104.60	0.00	60,104.60	601.05	0.00	59,503.56	0.00	0.00	0.00	0.00	0.00
2005	89,986.66	0.00	89,986.66	899.87	0.00	89,086.79	0.00	0.00	0.00	0.00	0.00
Total Bloomfield Debt Svc.	1,702,914.23	133,772.46	1,689,100.05	16,891.00	132,434.74	1,672,209.05	0.00	0.00	0.00	0.00	13,814.18

STATE OF NEW MEXICO
SAN JUAN COUNTY TREASURER'S
PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service											
2014	1,814.71	1,582.04	1,582.04	15.82	1,566.22	1,566.22	0.00	0.00	0.00	0.00	232.67
2013	3,033.96	9.87	2,897.83	28.98	9.77	2,868.85	0.00	0.00	0.00	0.00	136.13
2012	2,974.49	0.00	2,974.49	29.74	0.00	2,944.75	0.00	0.00	0.00	0.00	0.00
2011	2,927.25	0.00	2,927.25	29.27	0.00	2,897.98	0.00	0.00	0.00	0.00	0.00
2010	2,804.16	0.00	2,804.16	28.04	0.00	2,776.12	0.00	0.00	0.00	0.00	0.00
2009	2,629.30	0.00	2,629.30	26.29	0.00	2,603.01	0.00	0.00	0.00	0.00	0.00
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
Total 61/20 Debt Service	20,775.49	1,591.91	20,406.69	204.07	1,575.99	20,202.62	0.00	0.00	0.00	0.00	368.80
Total City of Bloomfield & 61/20											
2014	766,657.64	725,705.59	725,705.59	7,257.06	718,448.53	718,448.53	0.00	0.00	0.00	0.00	40,952.05
2013	852,227.99	24,964.87	844,335.76	8,443.36	24,715.22	835,892.40	0.00	0.00	0.00	0.00	17,464.76
2012	832,922.85	6,117.71	828,221.76	8,282.22	6,056.53	819,939.54	0.00	0.00	0.00	0.00	4,339.51
2011	799,352.57	382.66	797,946.96	7,979.47	378.83	789,967.50	0.00	0.00	0.00	0.00	1,405.61
2010	760,834.42	63.37	760,534.48	7,605.34	62.74	752,929.13	0.00	0.00	0.00	0.00	299.94
2009	670,315.84	0.49	670,185.08	6,701.85	0.49	663,483.23	0.00	0.00	0.00	0.00	130.76
2008	640,673.38	0.51	640,510.13	6,405.10	0.50	634,105.03	0.00	0.00	0.00	0.00	163.25
2007	525,219.42	67.46	525,192.02	5,251.92	66.79	519,940.10	0.00	0.00	0.00	0.00	27.40
2006	397,780.07	0.00	397,780.07	3,977.80	0.00	393,802.27	0.00	0.00	0.00	0.00	0.00
2005	417,235.84	0.00	417,235.84	4,172.36	0.00	413,063.48	0.00	0.00	0.00	0.00	0.00
Totals	6,663,220.01	757,302.66	6,607,647.68	66,076.48	749,729.63	6,541,571.20	0.00	0.00	0.00	0.00	64,783.28

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	1,848,464.87	1,786,656.96	1,786,656.96	17,866.57	1,768,790.39	1,768,790.39	0.00	0.00	0.00	0.00	61,807.91
2013	1,817,161.80	38,822.74	1,796,669.64	17,966.70	38,434.51	1,778,702.94	0.00	0.00	0.00	0.00	20,492.16
2012	1,793,654.19	16,337.66	1,788,233.26	17,882.33	16,174.28	1,770,350.93	0.00	0.00	0.00	0.00	5,420.93
2011	1,700,013.02	2,497.88	1,698,687.08	16,986.87	2,472.90	1,681,700.21	0.00	0.00	0.00	0.00	1,325.94
2010	1,624,801.06	979.14	1,624,120.11	16,241.20	969.35	1,607,878.91	0.00	0.00	0.00	0.00	680.95
2009	1,482,572.64	748.42	1,482,343.66	14,823.44	740.94	1,467,520.22	0.00	0.00	0.00	0.00	228.98
2008	1,411,383.06	83.83	1,411,169.32	14,111.69	82.99	1,397,057.63	0.00	0.00	0.00	0.00	213.74
2007	1,307,384.30	65.99	1,307,347.78	13,073.48	65.33	1,294,274.30	0.00	0.00	0.00	0.00	36.52
2006	1,196,836.39	23.58	1,196,817.22	11,968.17	23.34	1,184,849.04	0.00	0.00	0.00	0.00	19.17
2005	1,095,957.20	23.34	1,095,943.15	10,959.43	23.11	1,084,983.72	0.00	0.00	0.00	0.00	14.05
Total Farmington Operatio	15,278,228.53	1,846,239.54	15,187,988.18	151,879.88	1,827,777.14	15,036,108.30	0.00	0.00	0.00	0.00	90,240.35

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	240,859.49	221,486.74	221,486.74	0.00	221,486.74	221,486.74	0.00	0.00	0.00	0.00	19,372.75
2013	240,507.62	10,363.52	232,685.18	0.00	10,363.52	232,685.18	0.00	0.00	0.00	0.00	7,822.44
2012	241,805.52	4,247.51	240,221.13	0.00	4,247.51	240,221.13	0.00	0.00	0.00	0.00	1,584.39
2011	241,678.73	485.00	241,368.73	0.00	485.00	241,368.73	0.00	0.00	0.00	0.00	310.00
2010	241,802.24	329.12	241,622.78	0.00	329.12	241,622.78	0.00	0.00	0.00	0.00	179.46
2009	226,181.25	55.00	226,049.25	0.00	55.00	226,049.25	0.00	0.00	0.00	0.00	132.00
2008	214,470.61	0.00	214,420.61	0.00	0.00	214,420.61	0.00	0.00	0.00	0.00	50.00
2007	207,334.59	0.00	207,334.59	0.00	0.00	207,334.59	0.00	0.00	0.00	0.00	0.00
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
Total Bloomfield Irr. District	2,270,036.64	236,966.89	2,240,585.60	0.00	236,966.89	2,240,585.60	0.00	0.00	0.00	0.00	29,451.04

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	68,191.92	63,741.76	63,741.76	0.00	63,741.76	63,741.76	0.00	0.00	0.00	0.00	4,450.16
2013	45,913.24	1,790.09	45,087.20	0.00	1,790.09	45,087.20	0.00	0.00	0.00	0.00	826.04
2012	46,957.19	676.00	46,559.76	0.00	676.00	46,559.76	0.00	0.00	0.00	0.00	397.43
2011	47,026.19	147.42	46,926.02	0.00	147.42	46,926.02	0.00	0.00	0.00	0.00	100.17
2010	47,996.04	63.00	47,996.04	0.00	63.00	47,996.04	0.00	0.00	0.00	0.00	0.00
2009	47,053.13	63.00	47,053.13	0.00	63.00	47,053.13	0.00	0.00	0.00	0.00	0.00
2008	47,543.90	31.50	47,543.90	0.00	31.50	47,543.90	0.00	0.00	0.00	0.00	0.00
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
Total Farmer's Irr. District	492,372.75	66,512.77	486,598.95	0.00	66,512.77	486,598.95	0.00	0.00	0.00	0.00	5,773.80

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	50,621.83	49,050.03	49,050.03	1,962.00	47,088.03	47,088.03	0.00	0.00	0.00	0.00	1,571.80
2013	82,500.77	878.28	81,747.19	3,269.89	843.15	78,477.30	0.00	0.00	0.00	0.00	753.58
2012	60,377.78	314.24	60,173.22	2,406.93	301.67	57,766.29	0.00	0.00	0.00	0.00	204.56
2011	56,677.10	70.27	56,618.60	2,264.74	67.46	54,353.86	0.00	0.00	0.00	0.00	58.50
2010	42,792.06	11.48	42,781.06	1,711.24	11.02	41,069.82	0.00	0.00	0.00	0.00	11.00
2009	44,738.85	2.83	44,738.80	1,789.55	2.72	42,949.24	0.00	0.00	0.00	0.00	0.05
2008	44,355.97	2.86	44,355.97	1,774.24	2.75	42,581.73	0.00	0.00	0.00	0.00	0.00
2007	45,375.10	0.00	45,375.10	1,815.00	0.00	43,560.10	0.00	0.00	0.00	0.00	0.00
2006	45,235.57	0.00	45,235.57	1,809.42	0.00	43,426.15	0.00	0.00	0.00	0.00	0.00
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
Total Hammond Irr. District	517,981.63	50,330.00	515,382.14	20,615.29	48,316.80	494,766.85	0.00	0.00	0.00	0.00	2,599.49

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	1,630.58	1,630.58	1,630.58	65.22	1,565.36	1,565.36	0.00	0.00	0.00	0.00	0.00
2013	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
2012	1,631.64	0.00	1,631.64	65.27	0.00	1,566.37	0.00	0.00	0.00	0.00	0.00
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
Total Hillside Irr. Dist. 5 Ou	15,852.63	1,630.58	15,852.63	634.11	1,565.36	15,218.53	0.00	0.00	0.00	0.00	0.00

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	38,491.88	35,386.98	35,386.98	1,415.48	33,971.50	33,971.50	0.00	0.00	0.00	0.00	3,104.90
2013	37,305.24	1,666.35	36,095.76	1,443.83	1,599.70	34,651.93	0.00	0.00	0.00	0.00	1,209.48
2012	35,528.68	445.89	35,235.46	1,409.42	428.05	33,826.04	0.00	0.00	0.00	0.00	293.22
2011	31,284.02	3.05	31,274.02	1,250.96	2.93	30,023.06	0.00	0.00	0.00	0.00	10.00
2010	28,497.90	0.00	28,493.15	1,139.73	0.00	27,353.42	0.00	0.00	0.00	0.00	4.75
2009	26,939.25	0.00	26,934.50	1,077.38	0.00	25,857.12	0.00	0.00	0.00	0.00	4.75
2008	24,193.39	0.00	24,188.64	967.55	0.00	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
Total La Plata Irr. District	286,590.31	37,502.27	281,944.21	11,277.77	36,002.18	270,666.44	0.00	0.00	0.00	0.00	4,646.10

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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											
2014	4,003,607.82	3,867,778.03	3,867,778.03	38,677.78	3,829,100.25	3,829,100.25	0.00	0.00	0.00	0.00	135,829.79
2013	4,038,033.09	97,084.33	3,992,688.20	39,926.88	96,113.49	3,952,761.32	0.00	0.00	0.00	0.00	45,344.89
2012	3,998,117.45	26,114.46	3,986,238.26	39,862.38	25,853.32	3,946,375.88	0.00	0.00	0.00	0.00	11,879.19
2011	3,916,271.66	4,456.53	3,913,131.09	39,131.31	4,411.96	3,873,999.78	0.00	0.00	0.00	0.00	3,140.57
2010	4,278,793.25	2,218.31	4,277,650.38	42,776.50	2,196.13	4,234,873.88	0.00	0.00	0.00	0.00	1,142.87
2009	3,104,422.20	1,261.73	3,103,927.72	31,039.28	1,249.11	3,072,888.44	0.00	0.00	0.00	0.00	494.48
2008	3,134,583.55	707.32	3,134,182.27	31,341.82	700.25	3,102,840.45	0.00	0.00	0.00	0.00	401.28
2007	2,909,017.07	460.80	2,908,767.96	29,087.68	456.19	2,879,680.28	0.00	0.00	0.00	0.00	249.11
2006	2,826,421.57	242.80	2,826,190.77	28,261.91	240.37	2,797,928.87	0.00	0.00	0.00	0.00	230.80
2005	2,562,775.37	148.67	2,562,609.44	25,626.09	147.18	2,536,983.35	0.00	0.00	0.00	0.00	165.93
Total State of N. M.	34,772,043.04	4,000,472.98	34,573,164.13	345,731.64	3,960,468.25	34,227,432.49	0.00	0.00	0.00	0.00	198,878.91
NM Livestock Board											
2014	15,054.53	13,938.65	13,938.65	139.39	13,799.26	13,799.26	0.00	0.00	0.00	0.00	1,115.88
2013	15,241.50	632.49	14,448.26	144.48	626.17	14,303.78	0.00	0.00	0.00	0.00	793.24
2012	14,376.93	88.96	14,223.09	142.23	88.07	14,080.86	0.00	0.00	0.00	0.00	153.84
2011	12,181.29	30.53	12,090.45	120.90	30.22	11,969.55	0.00	0.00	0.00	0.00	90.84
2010	10,624.75	0.00	10,624.75	106.25	0.00	10,518.51	0.00	0.00	0.00	0.00	0.00
2009	11,654.23	0.00	11,654.23	116.54	0.00	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
Total NM Livestock	142,597.03	14,690.63	140,443.23	1,404.43	14,543.72	139,038.80	0.00	0.00	0.00	0.00	2,153.80
State Of New Mexico Total											
2014	4,018,662.35	3,881,716.68	3,881,716.68	38,817.17	3,842,899.51	3,842,899.51	0.00	0.00	0.00	0.00	136,945.67
2013	4,053,274.59	97,716.83	4,007,136.46	40,071.36	96,739.66	3,967,065.10	0.00	0.00	0.00	0.00	46,138.13
2012	4,012,494.38	26,203.42	4,000,461.35	40,004.61	25,941.39	3,960,456.74	0.00	0.00	0.00	0.00	12,033.03
2011	3,928,452.95	4,487.05	3,925,221.54	39,252.22	4,442.18	3,885,969.33	0.00	0.00	0.00	0.00	3,231.41
2010	4,289,418.00	2,218.31	4,288,275.13	42,882.75	2,196.13	4,245,392.38	0.00	0.00	0.00	0.00	1,142.87
2009	3,116,076.43	1,261.73	3,115,581.95	31,155.82	1,249.11	3,084,426.13	0.00	0.00	0.00	0.00	494.48
2008	3,145,476.43	707.32	3,145,075.15	31,450.75	700.25	3,113,624.40	0.00	0.00	0.00	0.00	401.28
2007	2,926,131.67	460.80	2,925,882.56	29,258.83	456.19	2,896,623.73	0.00	0.00	0.00	0.00	249.11
2006	2,845,049.39	242.80	2,844,818.59	28,448.19	240.37	2,816,370.41	0.00	0.00	0.00	0.00	230.80
2005	2,579,603.87	148.67	2,579,437.94	25,794.38	147.18	2,553,643.56	0.00	0.00	0.00	0.00	165.93
Grand Total State	34,914,640.08	4,015,163.61	34,713,607.37	347,136.07	3,975,011.97	34,366,471.29	0.00	0.00	0.00	0.00	201,032.71

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

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

2014	20,503,900.45	19,852,475.98	19,852,475.98	198,524.76	19,653,951.22	19,653,951.22	0.00	0.00	0.00	0.00	652,108.86
2013	20,902,700.61	493,058.67	20,682,439.22	206,824.39	488,128.08	20,475,614.83	0.00	0.00	0.00	0.00	220,261.39
2012	20,791,013.98	131,028.57	20,732,993.12	207,329.93	129,718.28	20,525,663.19	0.00	0.00	0.00	0.00	58,020.86
2011	20,333,672.86	22,375.29	20,318,051.12	203,180.51	22,151.54	20,114,870.61	0.00	0.00	0.00	0.00	15,621.54
2010	20,054,462.23	9,979.66	20,049,293.32	200,492.93	9,879.86	19,848,800.39	0.00	0.00	0.00	0.00	5,168.91
2009	19,228,361.15	7,432.30	19,225,610.09	192,256.10	7,357.98	19,033,353.99	0.00	0.00	0.00	0.00	2,751.06
2008	18,128,282.17	3,522.37	18,126,117.88	181,261.18	3,487.15	17,944,856.70	0.00	0.00	0.00	0.00	2,164.29
2007	17,152,959.35	2,308.32	17,151,614.31	171,516.14	2,285.24	16,980,098.17	0.00	0.00	0.00	0.00	1,345.04
2006	16,086,536.19	1,196.43	16,085,321.12	160,853.21	1,184.47	15,924,467.91	0.00	0.00	0.00	0.00	1,215.07
2005	15,216,140.42	763.52	15,215,214.88	152,152.15	755.88	15,063,062.73	0.00	0.00	0.00	0.00	925.54
Total	188,398,029.42	20,524,141.11	187,439,131.05	1,874,391.31	20,318,899.70	185,564,739.74	0.00	0.00	0.00	0.00	959,582.56

Water Reserve Fund

2014	1,471,891.61	1,421,978.38	1,421,978.38	0.00	1,407,758.60	1,421,978.38	0.00	0.00	0.00	0.00	49,913.23
2013	1,484,564.50	35,693.21	1,467,901.12	14,679.01	35,336.28	1,453,222.11	0.00	0.00	0.00	0.00	16,663.38
2012	1,469,895.67	9,601.06	1,465,530.27	14,655.30	9,505.05	1,450,874.97	0.00	0.00	0.00	0.00	4,365.40
2011	1,437,692.93	1,636.01	1,436,540.04	14,365.40	1,619.65	1,422,174.64	0.00	0.00	0.00	0.00	1,152.89
2010	1,398,295.73	724.93	1,397,922.37	13,979.22	717.68	1,383,943.15	0.00	0.00	0.00	0.00	373.36
2009	1,422,049.87	548.57	1,421,832.15	14,218.32	543.08	1,407,613.83	0.00	0.00	0.00	0.00	217.72
2008	1,253,473.52	282.89	1,253,306.66	12,533.07	280.06	1,240,773.59	0.00	0.00	0.00	0.00	166.86
2007	1,190,837.95	188.67	1,190,733.05	11,907.33	186.78	1,178,825.72	0.00	0.00	0.00	0.00	104.90
2006	1,094,188.03	94.04	1,094,101.61	10,941.02	93.10	1,083,160.60	0.00	0.00	0.00	0.00	86.42
2005	1,038,406.76	61.19	1,038,336.59	10,383.37	60.58	1,027,953.23	0.00	0.00	0.00	0.00	70.17
Total	13,261,296.58	1,470,808.95	13,188,182.25	117,662.04	1,456,100.86	13,070,520.21	0.00	0.00	0.00	0.00	73,114.33

STATE OF NEW MEXICO
 SAN JUAN COUNTY TREASURER'S
 PROPERTY TAX SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2015

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Collected In Current Year	Distributed To Date	Current Amount Un-collectible	To Date Amount Un-collectible	Undis-tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total San Juan County By Year											
2014	21,975,792.06	21,274,454.36	21,274,454.36	198,524.76	21,061,709.82	21,075,929.60	0.00	0.00	0.00	0.00	702,022.09
2013	22,387,265.11	528,751.88	22,150,340.34	221,503.40	523,464.36	21,928,836.94	0.00	0.00	0.00	0.00	236,924.77
2012	22,260,909.65	140,629.63	22,198,523.39	221,985.23	139,223.33	21,976,538.16	0.00	0.00	0.00	0.00	62,386.26
2011	21,771,365.79	24,011.30	21,754,591.16	217,545.91	23,771.19	21,537,045.25	0.00	0.00	0.00	0.00	16,774.43
2010	21,452,757.96	10,704.59	21,447,215.69	214,472.16	10,597.54	21,232,743.54	0.00	0.00	0.00	0.00	5,542.27
2009	20,650,411.02	7,980.87	20,647,442.24	206,474.42	7,901.06	20,440,967.82	0.00	0.00	0.00	0.00	2,968.78
2008	19,381,755.69	3,805.26	19,379,424.54	193,794.25	3,767.21	19,185,630.29	0.00	0.00	0.00	0.00	2,331.15
2007	18,343,797.30	2,496.99	18,342,347.36	183,423.47	2,472.02	18,158,923.89	0.00	0.00	0.00	0.00	1,449.94
2006	17,180,724.23	1,290.47	17,179,422.74	171,794.23	1,277.57	17,007,628.51	0.00	0.00	0.00	0.00	1,301.49
2005	16,254,547.19	824.71	16,253,551.48	162,535.51	816.46	16,091,015.96	0.00	0.00	0.00	0.00	995.71
Grand Total County	201,659,326.00	21,994,950.06	200,627,313.30	1,992,053.35	21,775,000.56	198,635,259.95	0.00	0.00	0.00	0.00	1,032,696.89

Grand Total

All Agencies	627,653,190.60	70,943,063.60	624,159,180.94	6,223,188.05	70,234,115.52	617,935,992.89	0.00	0.00	0.00	0.00	3,503,904.80
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Taxes reported in the general fund

(959,582.56)

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

(73,114.33)

Receivables

Agency Funds

2,471,207.91

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2014-2015**

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 FY2015	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 Automatic Renewal	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 Automatic Renewal	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 Automatic Renewal	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 Automatic Renewal	Varies Oct14-Oct15 \$123,420 less City of Aztec portion of \$12,342	Pro-rated Premium	\$111,078	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 Automatic Renewal	Varies FY14-15 \$1,432,912	All	\$1,432,912	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 Automatic Renewal	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 Automatic Renewal	Varies FY14-15 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 Automatic Renewal	Varies FY14-15 \$488,969	½ of Operating Exp.	\$244,485	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2014-2015**

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 FY2015	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Farmington	City of Farmington	Water Impact Fees	04/12/96 Automatic Renewal	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 Automatic Renewal	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 Automatic Renewal	Varies FY14-15 \$4,209,426	100% Operat- ing Exp.	\$4,209,426	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 Automatic Renewal	\$226,869	44% of Operat- ing Exp.	\$66,000 – \$33,000 for Director salary, \$30,316 for Operating plus \$2,684 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	07/01/14 thru 06/30/19	Unknown	35% of salary & benefits per year	\$41,637 + 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 Automatic Renewal	Varies FY14-15 \$3,116,325	100% Operat- ing Exp.	\$1,812,586 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
NM State Highway & Transportation Dept. Navajo Tribal Utility Authority Navajo Nation	Navajo Tribal Utility Authority	Shiprock Street Lights	No longer providing this, effective 9/1/14	Unknown	\$16,300 Max per Year	\$4,494	All Parties	All Parties	All Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2014-2015**

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 FY2015	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec	City of Aztec	Operation of animal shelter	05/15/02 Automatic Renewal	Unknown	Pro-rated Costs	\$183,641	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 thru 09/30/15	Unknown	20% of Local Funds	\$8,553	All Parties	City of Farmington	All Parties
Energy, Minerals and Natural Resources Department (EMNRD)	Both Parties	Wildland Fire Protection and Suppression	04/26/10 Automatic Renewal	Unknown EMNRD to reimburse SJC salary expense for time spent fighting fires	None	None	EMNRD	EMNRD	EMNRD
INTERGOVERNMENTAL AGREEMENTS									
City of Farmington	San Juan County	Provides for the operation of the County jail	6/26/07 thru 06/30/15	FY14-15 \$13,410,727	100% of Operating Cost	\$13,410,727 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	6/17/07 thru 06/30/15	FY14-15 \$13,410,727	100% of Operating Cost	\$13,410,727 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.	6/30/09 thru 06/30/15	FY14-15 \$13,410,727	100% of Operating Cost	\$13,410,727 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	11/15/14 Automatic Renewal	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	10/27/09 Automatic Renewal 10/26/09 Automatic Renewal	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 2014-2015**

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 FY2015	Audit Responsibility	Fiscal Agent	Government reporting revenues & expenditures
City of Aztec City of Bloomfield City of Farmington	San Juan County	Emergency Management Services	05/05/04 Automatic Renewal	Emergency Mgmt. Coordinator Salary - \$82,982 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$6,491	All Parties	San Juan County	San Juan County
City of Farmington	City of Farmington	Animal Control Services	10/26/04 Automatic Renewal	Unknown	52.52% of total cost	\$350,219	Both Parties	City of Farmington	Both Parties
City of Farmington San Juan County Criminal Justice Training Authority	Criminal Justice Training Authority	Reimbursement of Director's Salary	07/01/14 thru 06/30/15	\$75,000	CJTA-Salary COF-benefits	\$75,000	City of Farmington	City of Farmington	All Parties
Central Consolidated School District (MOU)	San Juan County	Provide SJCSO Deputy to act as School Resource Officer (SRO)	04/01/14 Automatic Renewal	One-half of SRO's annual salary and benefits pro-rated to exclude for when school is not in session \$74,508	One-half annual salary and benefits	\$37,254	Both Parties	San Juan County	Both Parties
Navajo Nation – Navajo Division of Transportation	San Juan County	New Bridge on County Road 7150	10/16/13 thru 10/16/18	Est. Total \$2,850,000 - Navajo Nation portion \$1,500,000	Approx. \$500,000	\$315,826	San Juan County	San Juan County	San Juan County
Attachment B to IGA with Navajo Nation	San Juan County	Road Maintenance Projects	06/18/14 Thru 04/29/16	\$2,105,415	None	None	San Juan County	San Juan County	San Juan County
Attachment C to IGA with Navajo Nation	San Juan County	Road Maintenance Projects	5/03/15 Thru 2/25/18	\$135,009	None	None	San Juan County	San Juan County	San Juan County

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF-STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-01 (JJ)	6/12	County Executive Office	Lower Valley Lagoon Decommissioning Project	\$2,655,000	2/1	Mandatory 2/11/15 @ 11:00 am	3/3/15 @ 2:00 pm	<ul style="list-style-type: none"> - AUI, INC. (In-State with NM Resident Veteran Certificate) - Consolidated Constructors (In-State with NM Resident Business Certificate) 	AWARDED TO CONSOLIDATED CONSTRUCTORS 3/18/15	\$123,367.00 plus NMGRT
14-15-02 (JJ)	6/25	Public Works	On Call Engineering Service for Various County Road, Bridge, and Infrastructure Improvement Projects	\$115,000	8/24	None	9/24/14 @ 5:00 pm	<ul style="list-style-type: none"> - Bohannan Huston (in-state) - Paiki (out-of-state) - Russell Planning & Engineering (out-of-state) - Souder Miller & Associates (in-state) - URS Corp. (in-state) - WHPacific Inc. (in-state) <p>**Federal Funds to be used. No Preference.</p>	AWARDED TO URS CORPORATION 10/21/14	Estimated amount of \$115,000.00 (depends on services required)

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/ SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-03 (DB)	12/9	Sheriff's Office	Sale of Guns, Lot 1	Revenue	11/30	12/9/14 9-11 AM @ Sheriff's Office	12/17/14 @ 2:00 pm	<ul style="list-style-type: none"> - Bloomfield Pawn (in-state with no preference) - East Main Trade Center (in-State with no preference) - Phoenix Distributors (out-of-state) - Star Outdoors (In-State with no preference) - Wagon Wheel Pawn & Trading, Inc. (In-State with no preference) 	AWARDED TO BLOOMFIELD PAWN 12/22/14	Revenue of \$5,032
14-15-04 (DB)	12/9	Sheriff's Office	Sale of Guns, Lot 2	Revenue	11/30	12/9/14 9-11 AM @ Sheriff's Office	12/17/14 @ 3:00 pm	<ul style="list-style-type: none"> - Bloomfield Pawn (in-state with no preference) - East Main Trade Center (in-State with no preference) - Star Outdoors (In-State with no preference) - Wagon Wheel Pawn & Trading, Inc. (In-State with no preference) 	AWARDED TO BLOOMFIELD PAWN 12/22/14	Revenue of \$5,032

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/ SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF-STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-05 (JJ)	10/27	Legal	Bond Counsel Services	\$100,000	1/11	None	2/11/15 @ 5:00 pm	<ul style="list-style-type: none"> - Modrall Sperling Roehl Harris & Sisk, PA (in-state with NM Resident Business Certificate) - Rodey, Dickason, Sloan, Akin & Robb PA (in-state with NM Resident Business Certificate) 	AWARDED TO MODRALL SPERLING AND RODEY, DICKASON, SLOAN, AKIN & ROBB P.A. ON 3/18/15	Contracts have not been signed
14-15-06 (JJ)	11/26	Air Care	Purchase of Jet 'A' Fuel	\$135,000	12/10	None	12/23/14 @ 3:00 pm	<ul style="list-style-type: none"> - Epic Aviation (out-of-state) - World Fuels (out-of-state) 	AWARDED TO EPIC AVIATION PRIMARY BID 1/8/15	\$95,207.00
14-15-07 (DB)	1/26	County Executive Office	New County Software	\$3 million	2/1	2/18/15 @ 10:00 am	3/17/15 @ 5:00 pm	<ul style="list-style-type: none"> - Strategic Information Solutions, Inc. (out-of-state) - Sungard Public Sector (out-of-state) - Tyler Technologies (out-of-state) - Quintel (out-of-state) 	Has not been awarded	Contracts have not been signed

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF-STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-08 (DB)	3/9	County Executive Office	Electronic Medical Records System	\$100,000	3/15	4/1/15 @ 10:00 am	4/28/15 @ 5:00 pm	<ul style="list-style-type: none"> - CorEMR (out-of-state) - CorreTek (out-of-state) - eClinical Works (out-of-state) - Fusion (out-of-state) - Kazee (out-of-state) - Medical Office Online, Inc. (out-of-state) - Securus Technologies (out-of-state) 	Has not been awarded	Contracts have not been signed
14-15-09 (KB)	3/15	Fire Department	Fire Support Services	\$275,000	4/19	None	5/5/15 @ 5:00 pm		REJECTED	
14-15-09 Re-Issue (KB)	3/15	Fire Department	Fire Support Services	\$275,000	5/17	None	5/27/15 @ 5:00 pm	<ul style="list-style-type: none"> - Fireco LLC (in-state with no preference) 	AWARDED TO FIRECO 6/9/15	\$285,000.00 plus NMGRT
14-15-10 (KB)	3/15	Fire Department	Medical Direction for Fire and Rescue	\$120,000	4/5	None	4/28/15 @ 5:00 pm	<ul style="list-style-type: none"> - Emergency Medicine Associates of San Juan County (In-state with no preference) 	AWARDED TO EMERGENCY MEDICINE ASSOCIATES OF SAN JUAN COUNTY, LLC 6/9/15	\$110,000.00 plus NMGRT

SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF-STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-11 (JJ)	2/25	Central Purchasing	Price Agreement for the Purchase of Warehouse Supplies	\$184,000	3/11		4/16/15 @ 3:00 pm	<ul style="list-style-type: none"> - BM Technologies & Supply (In-state with no preference) - Brady Industries (In-state with no preference) - Central Distributing (out-of-state) - Conserv Flag (out-of-state) - Double M & Filter Service (In-state with no preference) - DXP Enterprises (In-state with no preference) - Farmington Fire & Equipment (In-state with no preference) - Fleetpride (In-state with no preference) - Garden Spot Produce (in-state with NM Business Preference) - Golden Pacific (out-of-state) - Hands on Safety (In-state with no preference) - 	<p>AWARDED TO 11 VENDORS 6/9/15</p> <p>Brady Industries, Central Distributing, DXP Enterprises, Golden Pacific, J&T Distributing, LD Supply, Native Vet Materiels, Noels Inc., Southwest Construction Parts, Staples, and Tronex</p>	Estimated amount \$145,848.99

SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF-STATE VENDOR	AWARD	CONTRACT AMOUNT
								<ul style="list-style-type: none"> - Interboro (out-of-state) - J&T Distributing (In-state with no preference) - LD Supply (in-state with NM Business Preference) - Mantek (out-of-state) - Native Vet Materiels (In-state with no preference) - Noels, Inc. (in-state with NM Business Preference) - Parts Plus (In-state with no preference) - Pyramid School Products (out-of-state) - Southwest Construction Parts (In-state with no preference) - Staples (In-state with no preference) - Tronex (out-of-state) - Unipak (out-of-state) 		

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-12 (JJ)	3/9	Public Works	Price Agreement for the Purchase of Concrete Barriers and Slabs	\$80,000	3/29		4/15/15 @ 3:00 pm	<ul style="list-style-type: none"> - ABC Concrete (In-state with no preference) - Halo Services (In-state with no preference) 	AWARDED TO ABC CONCRETE ON 4/21/15	\$50,000.00
14-15-13 (JJ)	3/26	County Executive Office	Safe Communities Provider	\$104,364.50	4/15		5/18/15 @ 5:00 pm	<ul style="list-style-type: none"> - San Juan Safe Communities Initiative, Inc. (in-state with no preference) 	AWARDED TO SAN JUAN SAFE COMMUNITIES INITIATIVE 6/9/15	\$104,365.00
14-15-14 (JJ)	3/23	Various County Departments	Price Agreement for Repair, Installation, and Maintenance of Two-Way Radios, Radio Systems, In-Vehicle Camera/Radar System, Tower Services and Related Equipment	\$75,000	4/15		5/13/15 @ 3:00 pm	<ul style="list-style-type: none"> - Advanced Tower Services (In-state with no preference) - Best Communications (In-state with no preference) - Four States Communication (In-state with no preference) 	AWARDED TO THREE VENDORS ON 5/21/15 Advanced Tower Services, Best Communications, Four States Communication	Estimated amount, depends on services requested
14-15-15 (DB)	3/30	County Executive Office	Harper Valley Subdivision Wastewater Decommission & Connection Project	\$55,000	6/28	None	7/28/15 @ 5:00 pm	<ul style="list-style-type: none"> - HDR Engineering, Inc. (in-state with NM Resident Business Certificate) - Smith Engineering Company (in-state with NM Resident Business Certificate) 	AWARDED TO HDR ENGINEERING 9/1/15	Contract has not been signed

**SAN JUAN COUNTY
SCHEDULE OF VENDORS
FISCAL YEAR 2014-2015**

BID/PROP NO.	DATE CP RECD	REQUESTING DEPT.	ITEM/ SERVICE/DESCRIPTION OF WORK	\$ ESTIMATE	LEGAL AD DATE	PRE-BID	BID OPENS	RESPONSES RECEIVED AND IN-STATE OR OUT-OF STATE VENDOR	AWARD	CONTRACT AMOUNT
14-15-16 (KB)	4/8	Parks & Facilities	Used Trailer Mounted Hydro-Vac Unit	\$10,000	4/26	None	5/7/15 @ 3:30 pm	<ul style="list-style-type: none"> - Ditch Witch of New Mexico (in-state with NM Resident Business Certificate) - Vermeer(In-state with no preference) 	AWARDED TO DITCH WITCH OF NM 5/18/15	\$10,500.00
14-15-17 (KB)	5/14	County Executive Office	Architectural Services for Valley Station #1 and First Divide Fire Station	\$130,000	5/31	None	6/11/15 @ 5:30 pm	<ul style="list-style-type: none"> - Huitt-Zollars, Inc. (in-state with NM Resident Business Certificate) - RMKM (in-state with NM Resident Business Certificate) - Rodahl & Hummell (in-state with NM Resident Business Certificate) - WH Pacific (in-state with NM Resident Business Certificate) 	AWARDED TO RODAHL & HUMMELL ARCHITECTURE 7/7/15	\$124,900.00 plus NMGRT

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
111	Cash - Unrestricted	\$55,448
112	Cash - Restricted - Modernization and Development	
113-010	HAP Funds	\$2,407
113-020	FSS Escrow Deposits	
113-030	All Other Funds	
113	Cash - Other Restricted	\$2,407
114	Cash - Tenant Security Deposits	
115-010	HAP Funds	
115-020	FSS Escrow Deposits	
115-030	All Other Funds	
115	Cash - Restricted for Payment of Current Liabilities	\$0
100	Total Cash	\$57,855
121	Accounts Receivable - PHA Projects	
122	Accounts Receivable - HUD Other Projects	
124	Accounts Receivable - Other Government	
125	Accounts Receivable - Miscellaneous	
126	Accounts Receivable - Tenants	
126.1	Allowance for Doubtful Accounts -Tenants	
126.2	Allowance for Doubtful Accounts - Other	
127	Notes, Loans, & Mortgages Receivable - Current	
128	Fraud Recovery	\$32,800
128.1	Allowance for Doubtful Accounts - Fraud	\$0
129	Accrued Interest Receivable	
120	Total Receivables, Net of Allowances for Doubtful Accounts	\$32,800
131	Investments - Unrestricted	
132-010	HAP Funds	
132-020	FSS Escrow Deposits	
132-030	All Other Funds	
132	Investments - Restricted	\$0
135-010	HAP Funds	
135-020	FSS Escrow Deposits	
135-030	All Other Funds	
135	Investments - Restricted for Payment of Current Liability	\$0
142	Prepaid Expenses and Other Assets	
143	Inventories	
143.1	Allowance for Obsolete Inventories	
144	Inter Program Due From	
145	Assets Held for Sale	
150	Total Current Assets	\$90,655
161	Land	
162	Buildings	
163	Furniture, Equipment & Machinery - Dwellings	
164	Furniture, Equipment & Machinery - Administration	\$38,749
165	Leasehold Improvements	
166	Accumulated Depreciation	-\$38,749
167	Construction in Progress	
168	Infrastructure	
160	Total Capital Assets, Net of Accumulated Depreciation	\$0

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2015

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
171	Notes, Loans and Mortgages Receivable - Non-Current	
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	
173	Grants Receivable - Non Current	
174	Other Assets	
176	Investments in Joint Ventures	
180	Total Non-Current Assets	\$0
190	Total Assets	\$90,655
200	Deferred Outflow of Resources	
290	Total Assets and Deferred Outflow of Resources	\$90,655
311	Bank Overdraft	
312	Accounts Payable <= 90 Days	\$75
313	Accounts Payable >90 Days Past Due	
321	Accrued Wage/Payroll Taxes Payable	\$4,088
322	Accrued Compensated Absences - Current Portion	\$2,487
324	Accrued Contingency Liability	
325	Accrued Interest Payable	
331	Accounts Payable - HUD PHA Programs	
332	Account Payable - PHA Projects	
333	Accounts Payable - Other Government	
341	Tenant Security Deposits	
342	Unearned Revenue	
343	Current Portion of Long-term Debt - Capital Projects/Mortgage	
344	Current Portion of Long-term Debt - Operating Borrowings	
345	Other Current Liabilities	
346	Accrued Liabilities - Other	
347	Inter Program - Due To	
348	Loan Liability - Current	
310	Total Current Liabilities	\$6,650
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	
352	Long-term Debt, Net of Current - Operating Borrowings	
353	Non-current Liabilities - Other	
354	Accrued Compensated Absences - Non Current	\$13,670
355	Loan Liability - Non Current	
356	FASB 5 Liabilities	
357-010	Pension Liability	
357-020	OPEB Liability	
357	Accrued Pension and OPEB Liabilities	\$0
350	Total Non-Current Liabilities	\$13,670
300	Total Liabilities	\$20,320
400	Deferred Inflow of Resources	\$32,800
508.4	Net Investment in Capital Assets	
511.4	Restricted Net Position	\$2,407
512.4	Unrestricted Net Position	\$35,128
513	Total Equity - Net Position	\$37,535
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	\$90,655

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2015

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
70300	Net Tenant Rental Revenue	
70400	Tenant Revenue - Other	\$1,237
70500	Total Tenant Revenue	\$1,237
70600-010	Housing Assistance Payments	\$945,969
70600-020	Ongoing Administrative Fees Earned	\$140,365
70600-030	Hard to House Fee Revenue	\$0
70600-031	FSS Coordinator Grant	\$0
70600-040	Actual Independent Public Accountant Audit Costs	\$0
70600-050	Total Preliminary Fees Earned	\$0
70600-060	All Other Fees	\$0
70600-070	Admin Fee Calculation Description	
70600	HUD PHA Operating Grants	\$1,086,334
70610	Capital Grants	
70710	Management Fee	
70720	Asset Management Fee	
70730	Book Keeping Fee	
70740	Front Line Service Fee	
70750	Other Fees	
70700	Total Fee Revenue	\$0
70800	Other Government Grants	
71100-010	Housing Assistance Payment	\$0
71100-020	Administrative Fee	\$15
71100	Investment Income - Unrestricted	\$15
71200	Mortgage Interest Income	
71300	Proceeds from Disposition of Assets Held for Sale	
71310	Cost of Sale of Assets	
71400-010	Housing Assistance Payment	\$0
71400-020	Administrative Fee	\$0
71400	Fraud Recovery	\$0
71500	Other Revenue	\$0
71600	Gain or Loss on Sale of Capital Assets	
72000-010	Housing Assistance Payment	\$1
72000-020	Administrative Fee	\$0
72000	Investment Income - Restricted	\$1
70000	Total Revenue	\$1,087,587
91100	Administrative Salaries	\$106,392
91200	Auditing Fees	\$4,000
91300-010	To PHA Administered Program (i.e., COCC)	\$0
91300-020	To a Third Party/Outside Entity	\$0
91300	Management Fee	\$0
91310	Book-keeping Fee	
91400	Advertising and Marketing	
91500	Employee Benefit contributions - Administrative	\$33,191
91600	Office Expenses	\$15,949
91700	Legal Expense	
91800	Travel	
91810	Allocated Overhead	
91900	Other	
91000	Total Operating - Administrative	\$159,532

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
92000	Asset Management Fee	
92100	Tenant Services - Salaries	
92200	Relocation Costs	
92300	Employee Benefit Contributions - Tenant Services	
92400	Tenant Services - Other	
92500	Total Tenant Services	\$0
93100	Water	
93200	Electricity	
93300	Gas	
93400	Fuel	
93500	Labor	
93600	Sewer	
93700	Employee Benefit Contributions - Utilities	
93800	Other Utilities Expense	
93000	Total Utilities	\$0
94100	Ordinary Maintenance and Operations - Labor	
94200	Ordinary Maintenance and Operations - Materials and Other	
94300	Ordinary Maintenance and Operations Contracts	
94500	Employee Benefit Contributions - Ordinary Maintenance	
94000	Total Maintenance	\$0
95100	Protective Services - Labor	
95200	Protective Services - Other Contract Costs	
95300	Protective Services - Other	
95500	Employee Benefit Contributions - Protective Services	
95000	Total Protective Services	\$0
96110	Property Insurance	
96120	Liability Insurance	
96130	Workmen's Compensation	
96140	All Other Insurance	
96100	Total insurance Premiums	\$0
96200	Other General Expenses	
96210	Compensated Absences	\$11,588
96300	Payments in Lieu of Taxes	
96400	Bad debt - Tenant Rents	
96500	Bad debt - Mortgages	
96600	Bad debt - Other	
96800	Severance Expense	
96000	Total Other General Expenses	\$11,588
96710	Interest of Mortgage (or Bonds) Payable	
96720	Interest on Notes Payable (Short and Long Term)	
96730	Amortization of Bond Issue Costs	
96700	Total Interest Expense and Amortization Cost	\$0
96900	Total Operating Expenses	\$171,120
97000	Excess of Operating Revenue over Operating Expenses	\$916,467

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
97100	Extraordinary Maintenance	
97200	Casualty Losses - Non-capitalized	
97300-010	Mainstream 1	\$0
97300-020	Home-Ownership	\$0
97300-025	Litigation	\$0
97300-030	Hope VI - Section 8	\$0
97300-040	Tenant Protection	\$13,138
97300-041	Portability-Out	\$0
97300-045	FSS Escrow Deposits	\$0
97300-049	All Other "Special" Vouchers (i.e., FUP, NED, etc.)	\$0
97300-050	All Other	\$947,617
97300	Housing Assistance Payments	\$960,755
97350	HAP Portability-In	
97400	Depreciation Expense	
97500	Fraud Losses	
97600	Capital Outlays - Governmental Funds	
97700	Debt Principal Payment - Governmental Funds	
97800	Dwelling Units Rent Expense	
90000	Total Expenses	\$1,131,875
10010	Operating Transfer In	
10020	Operating transfer Out	
10030	Operating Transfers from/to Primary Government	
10040	Operating Transfers from/to Component Unit	
10050	Proceeds from Notes, Loans and Bonds	
10060	Proceeds from Property Sales	
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 Program and Project - In	
10094	Transfers between Project and Program - Out	
10100	Total Other financing Sources (Uses)	\$0
10000	Excess (Deficiency) of Total Revenue Over (Under) Total	-\$44,288
11020	Required Annual Debt Principal Payments	\$0
11030	Beginning Equity	\$81,823
11040-010	Prior Period Adjustments and Correction of Errors	
11040-020	Prior Period Adjustments and Correction of Errors	
11040-030	Prior Period Adjustments and Correction of Errors	
11040-040	Prior Period Adjustments and Correction of Errors	
11040-050	Prior Period Adjustments and Correction of Errors	
11040-060	Prior Period Adjustments and Correction of Errors	
11040-070	Equity Transfers	
11040-080	Equity Transfers	
11040-090	Equity Transfers	
11040-100	Equity Transfers	
11040-110	Equity Transfers	
11040	Prior Period Adjustments, Equity Transfers and Correction of	\$0
11050	Changes in Compensated Absence Balance	
11060	Changes in Contingent Liability Balance	
11070	Changes in Unrecognized Pension Transition Liability	
11080	Changes in Special Term/Severance Benefits Liability	
11090	Changes in Allowance for Doubtful Accounts - Dwelling Rents	

SAN JUAN COUNTY, NEW MEXICO
 FINANCIAL DATA SCHEDULE
 June 30, 2015

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2015 Audited/A-133
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
11100	Changes in Allowance for Doubtful Accounts - Other	
11170-001	Administrative Fee Equity - Beginning Balance	\$65,868
11170-010	Administrative Fee Revenue	\$140,365
11170-020	Hard to House Fee Revenue	\$0
11170-021	FSS Coordinator Grant	\$0
11170-030	Audit Costs	\$0
11170-040	Investment Income	\$15
11170-045	Fraud Recovery Revenue	\$0
11170-050	Other Revenue	\$0
11170-051	Comment for Other Revenue	
11170-060	Total Admin Fee Revenues	\$140,380
11170-080	Total Operating Expenses	\$171,120
11170-090	Depreciation	\$0
11170-095	Housing Assistance Payment Portability In	\$0
11170-100	Other Expenses	\$0
11170-101	Comment for Other Expense	
11170-110	Total Expenses	\$171,120
11170-002	Net Administrative Fee	-\$30,740
11170-003	Administrative Fee Equity- Ending Balance	\$35,128
11170-005	Pre-2004 Administrative Reserves	\$3,403
11170-006	Post-2003 Administrative Reserves	\$31,725
11170	Administrative Fee Equity- Ending Balance	\$35,128
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$15,955
11180-010	Housing Assistance Payment Revenues	\$945,969
11180-015	Fraud Recovery Revenue	\$0
11180-020	Other Revenue	\$1,237
11180-021	Comments for Other Revenue	\$1237 IN LANDLORD REFUNDS
11180-025	Investment Income	\$1
11180-030	Total Housing Assistance Payments Revenues	\$947,207
11180-080	Housing Assistance Payments	\$960,755
11180-090	Other Expenses	\$0
11180-091	Comments for Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	\$960,755
11180-002	Net Housing Assistance Payments	-\$13,548
11180-003	Housing Assistance Payments Equity - Ending	\$2,407
11180	Housing Assistance Payments Equity	\$2,407
11190-210	Total ACC Units	4,380
11190-220	Unfunded Units	
11190-230	Other Adjustments	
11190	Unit Months Available	4,380
11210	Number of Unit Months Leased	2,861
11270	Excess Cash	
11610	Land Purchases	
11620	Building Purchases	
11630	Furniture & Equipment - Dwelling Purchases	
11640	Furniture & Equipment - Administrative Purchases	
11650	Leasehold Improvements Purchases	
11660	Infrastructure Purchases	
13510	CFFP Debt Service Payments	
13901	Replacement Housing Factor Funds	

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015**

<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 3)		
Office of Emergency Management/ Grant #2011-SS-00094-S01-SAN JUAN CCP	97.067	1,481
Office of Emergency Management/ Grant #2011-SS-00094-S01-SJC PER DIEM	97.067	3,603
Office of Emergency Management/ Grant #2012-SS-00097-S01-SAN JUAN	97.067	2,801
Office of Emergency Management/ Grant #2013-SS-00152-S01-SAN JUAN	97.067	176,019
Office of Emergency Management/ Grant #2013-SS-00152-S01-SAN JUAN CCP	97.067	6,665
Office of Emergency Management/ Grant #2013-SS-00152-S01-SJC PER DIEM	97.067	8,108
Office of Emergency Management/ Grant #2014-SS-00030-S01-SAN JUAN	97.067	25,652
Total Homeland Security Cluster		224,329
<u>Child Nutrition Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	22,374
National School Lunch Program (NSLP)	10.555	35,475
After School Snack Program (ASSP)	10.558	9,506
Total Child Nutrition Cluster		67,355
<u>Highway Planning & Construction Cluster</u>		
Pass through State of New Mexico		
U.S. Department of Transportation		
Project Control No. F100130 --- CR350-Intersection 3720&3100	20.205	106,373
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	95,917
Project Control No. F100040 --- CR 7500	20.205	6,072
Project Control No. F100180 ---Bridge Improvement CR 7150 Bridge 8105	20.205	542,715
Total Highway Planning & Construction Cluster		751,077
<u>U. S. Department of Housing and Urban Development</u>		
Housing Choice Vouchers		
Direct from HUD	14.871	1,129,388
Total U. S. Department of Housing and Urban Development		1,129,388
<u>Highway Safety Cluster</u>		
Pass through State of New Mexico		
U. S. Department of Transportation		
Operation DNTXT Grant #15-DD-02-086	20.600	3,307
Total Highway Safety Cluster		3,307
<u>U. S. Department of Transportation</u>		
Pass through State of New Mexico		
Operation DWI/ Grant #14-AL-64-086	20.608	8,400
Operation ENDWI/ Grant #15-AL-64-086	20.608	14,201
Total U. S. Department of Transportation		22,601

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2015

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<u>U. S. Department of Interior</u>		
Taylor Grazing	15.206	7,826
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L13PX00451/Mod0001	15.225	47,006
Bureau of Land Management/ Grant #L13PX00451/Mod0002	15.225	13,952
Total U. S. Department of Interior		68,784
<u>U. S. Department of Justice</u>		
United States Marshals Service (SOR) Grant #M-14-D51-O-000592	16.111	2,265
United States Marshals Service (JLEO) Grant #M-14-D51-O-000155	16.Unknown	6,000
United States Marshals Service (JLEO) Grant #M-15-D51-O-000144	16.Unknown	6,390
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant #2014-DJ-BX-0828	16.738	18,228
Edward Byrne Memorial Justice Assistance Grant #13-JAG-REGII-SFY14-A	16.738	5,168
Edward Byrne Memorial Justice Assistance Grant #14-JAG-REGII-SFY15	16.738	9,051
Pass through State of New Mexico		
Edward Byrne Memorial Justice Assistance Grant #13JAGSWIFT-SFY14	16.738	2,913
Edward Byrne Memorial Justice Assistance Grant #14JAGSWIFT-SFY15	16.738	13,449
Total U. S. Department of Justice		63,464
<u>Executive Office of the President</u>		
Pass through City of Farmington, New Mexico		
High Intensity Drug Trafficking Area Grant (HIDTA) #G13SN0010A	95.001	3,354
High Intensity Drug Trafficking Area Grant (HIDTA) #G14SN0010A	95.001	3,091
Total Executive Office of the President		6,445
<u>U. S. Department of Justice</u>		
Pass through Saint Bonaventure Mission & School		
Project Safe Neighborhood (PSN) 2012-GP-BX-0009	16.609	1,877
Pass through San Juan County Partnership, New Mexico		
OJJDP Enforcing the Underage Drinking Laws Block Grant #2010-AH-FX-0103	16.727	1,436
Total U. S. Department of Justice		3,313
<u>Federal Emergency Management Agency</u>		
Pass through State of New Mexico		
EMPG Grant/Grant #2014-EP-00047 SAN JUAN COUNTY	97.042	102,495
EMPG Grant/Grant #2013-EP-00079 SAN JUAN COUNTY	97.042	49,118
Total Federal Emergency Management Agency		151,613
<u>Clean Water State Revolving Fund Cluster</u>		
Environmental Protection Agency		
Pass through State of New Mexico Environment Department		
Lower Valley Lagoon #CWSRF 015 Grant	66.458	14,089
Total Environmental Protection Agency		14,089

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Department of Defense (Note 2)		
Defense Logistics Agency (Non-cash Award)		
ICX Portable mobile tower	12.Unknown	78,785
30kw Generator on trailer	12.Unknown	38,418
15kw Generator on trailer	12.Unknown	20,415
Total Department of Defense		137,618
Total Expenditures of Federal Awards		<u>\$ 2,643,383</u>

NOTE 1. BASIS OF PRESENTATION

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

NOTE 2. BASIS OF REPORTING NON-CASH AWARDS

The value recorded for federal surplus donated property equals the assessed value provided by the federal agency.

NOTE 3. 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 Bloomfield Police Dept.	\$ 130,325 15,716
Total Provided to Subrecipients			<u>\$ 146,041</u>

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.



Foot Golf at Riverview Golf Course

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. Tim Keller
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, and 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, 2015, 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 2, 2015.

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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2015-001.

County's Response to Finding

The County's response to the finding 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 the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for Axiom, featuring the word "Axiom" in a blue, cursive script font.

Albuquerque, New Mexico
November 2, 2015

**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. Tim Keller
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, 2015. 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, 2015.

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 item 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding 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 2, 2015

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2015**

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>
14.871	Housing Choice Vouchers

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

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

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2015**

B. FINANCIAL STATEMENT FINDINGS

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2015-002 Special Tests (noncompliance-other matters)

*Federal program
information:*

Funding agency:	U.S. Department of Housing and Urban Development
Title:	Housing Choice Vouchers
CFDA Number:	14.871
Award year and number:	2015

CONDITION: Our testing over special testing requirements identified that the Housing Authority did not have a current depository agreement with its financial institution.

CRITERIA: 24 CFR 982.156(a), *Depository for program funds*, states “Unless otherwise required or permitted by HUD, all program receipts must be promptly deposited with a financial institution selected as depository by the PHA in accordance with HUD requirements.” The HUD-51999 form (Depository Agreement) is required to be signed and in effect.

QUESTIONED COSTS: None

EFFECT: The depository agreement serves as a safeguard for Federal funds and provides third-party rights to HUD. Without the depository agreement, HUD is at risk for loss of its funds.

CAUSE: There was a depository agreement signed and in effect; however, was not updated upon changing of financial institutions.

RECOMMENDATION: It is recommended that the Housing Authority obtain the required depository agreement and have signed by all required parties to ensure compliance with all HUD requirements.

MANAGEMENT RESPONSE: The depository agreement was fully executed by both parties on October 15, 2015, prior to the issuance of this audit report.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2015**

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

2015-001 Procurement (other matters)

CONDITION: During the last quarter of the fiscal year certain Fire Department personnel accepted an all-expense paid out-of-state trip by a potential vendor to view its facilities and potential product. Subsequent to the trip, a letter of intent to purchase an asset for approximately \$799,000 was provided to the vendor by the Fire Department personnel through e-mail correspondence, obligating the County without having undergone the procurement process.

CRITERIA: The San Juan County Purchasing Policies and Procedures manual, amended July 2014, requires that all purchases above \$60,000 follow the sealed bid/proposal procedures which requires solicitation, receipt, and evaluation of all bids. Final recommendation of award is required to be presented to the Board of County Commissioners for approval on all bids and proposals exceeding \$100,000.

EFFECT: By following the procurement process, the County would have received several bids and perhaps more advantageous pricing by another vendor. The County was additionally obligated by the Letter of Intent, prior to any acceptance by the County Commission, effectively committing public monies prior to authorization.

CAUSE: It was the understanding of the Fire Department personnel that this was the acceptable method of transacting business for the certain type of asset purchased as it was the procedure used by other Counties within New Mexico. The County's Procurement Manager advised the Fire Department personnel beforehand that the all-expense paid out-of-state trip should not be taken; however, the Fire Department personnel proceeded with the travel.

RECOMMENDATION: It is recommended that the procurement department train all personnel within the department affected on the County's procurement requirements to assist with ensuring accurate and appropriate business practice.

MANAGEMENT RESPONSE: The County's Procurement Manager notifies all Department Heads to changes in the procurement policy. An electronic version of the procurement policy is sent to all departments and all new management positions are briefed on purchasing policies. The individual who violated the County procurement policy is no longer employed by San Juan County, and his replacement has been fully trained on purchasing rules and requirements prior to issuance of this audit report.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2015**

STATUS OF PRIOR YEAR FINDINGS

<u>Description</u>	<u>Status</u>
2014-01 Reporting (noncompliance – other matters)	Resolved
2014-02 Allowable Cost (noncompliance-other matters)	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2015**

An exit conference was held on October 27, 2015 and attended by the following:

San Juan County:

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

Communications Authority:

Doug Echols, Legal Representative

San Juan Water Commission:

Doug Echols, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Chris Garner, Partner