

SAN JUAN COUNTY NEW MEXICO

COMPREHENSIVE ANNUAL FINANCIAL REPORT



San Juan County Fire L-121

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

**SAN JUAN COUNTY
NEW MEXICO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2016**

*Prepared by:
San Juan County Finance Department*

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2015 GFOA Certificate of Achievement for Excellence in Financial Reporting & Distinguished Budget Presentation Award

Scott Eckstein
Chairman

Jack Fortner
Chairman Pro Tem

Wallace Charley
Member

Keith Johns
Member

Margaret McDaniel
Member



Mr. Kim Carpenter
County Executive Officer

FINANCE DEPARTMENT

100 South Oliver Drive
Aztec, New Mexico 87410-2432
Phone: (505) 334-4287 Fax: (505) 334-1633
www.sjcounty.net

November 1, 2016

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, 2016.

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, 2016, 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, 2016 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 "Single Audit Reports" 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 increased slightly by 0.01% since the 2007 population which was 122,427. 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, 2016 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, 275 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. While the economy continues to struggle, San Juan County experienced an increase in gross receipts tax of 12.05% from FY14 to FY15 due the County implementing the 1st and 2nd 1/8th Hold Harmless GRT increment. Revenues for FY16 increased by 6.78% when compared to FY15 because of the revenue including a full year of the Hold Harmless increments. San Juan County continues to conservatively budget gross receipts tax revenue for FY17 with an overall projected 14% decline over FY16 actual receipts anticipating unknown factors with the current economic state within the County.

San Juan County experienced some growth as evidenced by national chains moving into the area. Chick-fil-A and Del Taco opened for business in the summer of 2016. A Sleep Number outlet and Five Guys Diner are under construction and set to open in the fall of 2016. During the Four Corners Oil and Gas Conference, it was noted that there are currently more than 20,000 producing wells with a prediction of up to 5,000 additional wells targeting natural gas in the upcoming years. Raytheon Missile Systems' Dine Facility in Farmington is expanding. The new project will consist of a 30,000 square-foot, 40-foot-tall warehouse, a roadway dedicated to truck traffic, an employee parking lot, and secure outdoor storage. Raytheon plans on adding 70 jobs to the already 280 workers it currently employs and will be looking to hire assembly line operators, engineers, supervisors, and managers.

The seasonally adjusted unemployment rate for the Farmington Metropolitan Statistical Area (San Juan County) was 8.2% as of June, 2016 which is up from 7% a year earlier. The New Mexico Labor Market Report reported that "Over the year, the Farmington MSA was down 600 jobs, or 1.2 percent. Both the private sector, down 400 jobs, or 1.0 percent, and government, down 200 jobs, or 1.7 percent, contributed to the loss. San Juan County's unemployment rate of 8.2% is slightly higher than the State of New Mexico rate of 6.2% and is higher than the national unemployment rate of 4.9% as of June 30, 2016.

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.

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 FY16. Actual revenues for FY16 were \$4,609,550 of which \$3,062,855 is from production.

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.

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 \$922,880. 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, 2016 was \$18,029,824 or 59.74% 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, 2016 was \$1,228,466 or 14.79% of the Road Fund's final expenditure budget, meeting the 1/12th reserve requirement. The County's overall General Fund unrestricted fund balance of \$21,625,772 at the end of the fiscal year is 34.68% 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, 2015. 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 10th 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 FY16 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 eighth 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 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 11 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

Jim Cox, CPA
Chief Financial Officer



National County Government Day



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, 2015

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, 2016

County Commission Elected Officials

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

Elected Officials

County Assessor	Jimmy Voita
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	Jim Cox, CPA
Chief Human Resources Officer	Charlene Scott
Chief Information Technology Officer	Keith Lund
County Attorney	Doug Echols
Emergency Manager	Don Cooper
Executive Housing Director	Faye Anderson
Fire Chief	Craig Daugherty
General Services/Community Development Administrator	Larry Hathaway
Juvenile Services Administrator	Traci Neff
Parks & Facilities Administrator	Michael Davidson
Public Works Administrator	Dave Keck

**SAN JUAN COUNTY
CITIZENS**



County Assessor
Jimmy Voita

County Clerk
Debbie Holmes

County Treasurer
Mark Duncan

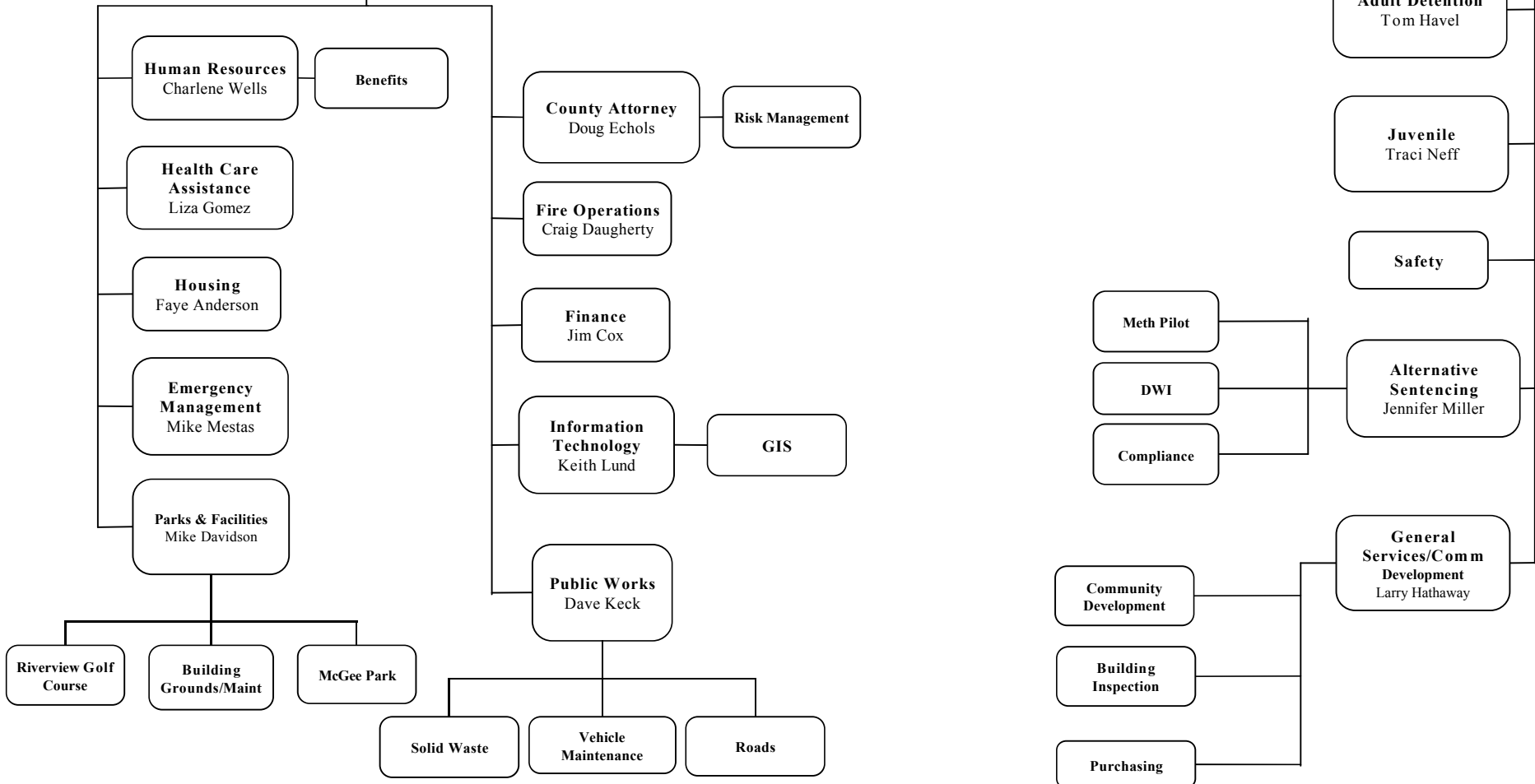
COUNTY COMMISSION
Scott Eckstein
Jack Fortner
Keith Johns
Wallace Charley
Margaret McDaniel

County Sheriff
Ken Christesen

Probate Judge
Larry Thrower

County Executive Officer
Kim Carpenter

County Operations Officer
Mike Stark





Administration Building

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, 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, 2016, 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, 2016, 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, 2016, 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, 2016, and the respective changes in financial position thereof and the respective budgetary comparisons for the major capital project fund, and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 25 to 39, Schedule of County's Proportionate Share of the Net Pension Liability, and Schedule of County Contributions on pages 98 to 100 and 101 to 106, 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 County's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of federal awards as required by Office of Management and Budget *Uniform Guidance, 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 October 31, 2016 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
October 31, 2016

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

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, 2016. 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 8-16 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 \$203,616,162 (*net position*). Of this amount, \$(40,232,029) was reported as *unrestricted net position*. A negative balance indicates that no funds were available for discretionary purposes.
- Total net position decreased by \$1,043,066 from the prior year largely due to declining oil and gas revenues.
- As of the close of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$85,973,423, decreasing \$7,649,287 from the prior year. Approximately 40.13% of this total fund balance amount, \$34,504,909, 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 \$21,625,772, or 41.09% 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,

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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.

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 40 and 42 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. The County has no proprietary 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

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year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-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 43-44 and 47-48 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

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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.

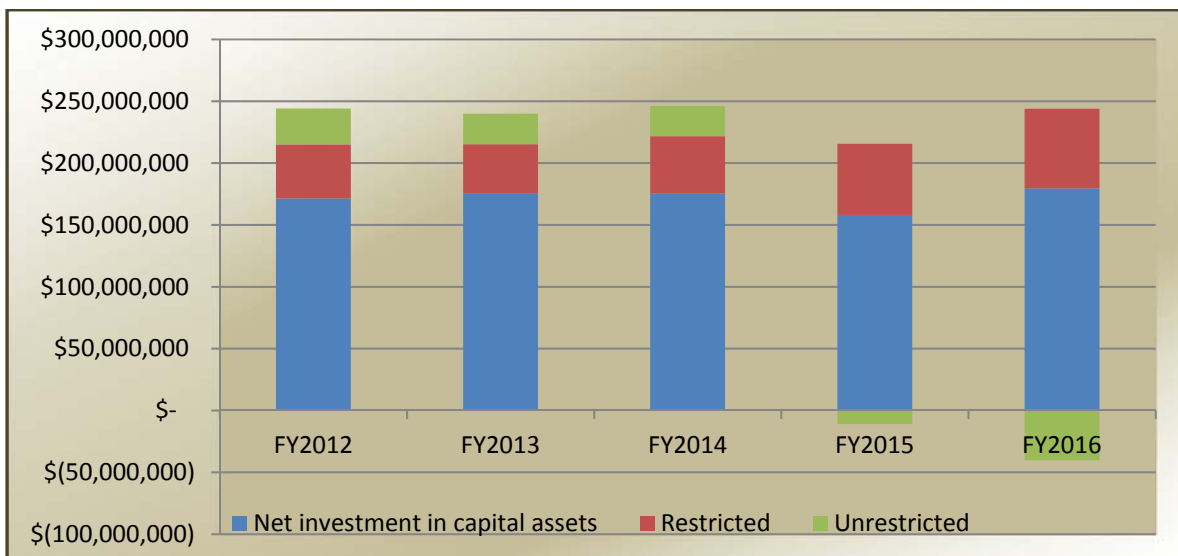
The basic fiduciary fund financial statements can be found on page 53 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 54-97 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 \$203,616,162 at the close of the most current fiscal year. Below is a chart indicating the net position changes over the last five fiscal years.



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In FY16, 88% of San Juan County's net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although San Juan County's investment in its capital assets is reported net of 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 2016	FY 2015
Current and other assets	\$ 92,968,415	99,089,552
Capital assets	216,924,208	216,186,148
Total assets	309,892,623	315,275,700
Deferred outflow - pension related	4,291,780	3,307,315
Deferred outflow - charge on refunding	714,599	805,668
Total deferred outflow	5,006,379	4,112,983
Long-term liabilities outstanding	103,391,432	96,729,170
Other liabilities	5,760,296	5,017,413
Total liabilities	109,151,728	101,746,583
Deferred inflow - pension related	2,096,788	12,950,072
Deferred inflow - unearned revenue HUD	34,324	32,800
Total deferred inflow	2,131,112	12,982,872
Net Position		
Net Investment in capital assets	179,500,540	158,073,975
Restricted	64,347,651	57,555,249
Unrestricted (Deficit)	(40,232,029)	(10,969,996)
Total net position	\$ 203,616,162	204,659,228

An additional portion of San Juan County's net position, \$64,347,651, represents resources that are subject to external restrictions on how they may be used (*restricted net position*). The remaining balance of \$(40,232,029) 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.

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Net position decreased by \$1,043,066 representing a 0.51% decrease from the prior fiscal year. The decrease is largely due to declining oil & gas tax revenues. During FY16, the County experienced the lowest revenues from oil & gas tax as compared to the prior four fiscal years.

Governmental activities. The following table provides a summary of the County's operations for the year ended June 30, 2016.

San Juan County's Changes in Net Position

	Governmental Activities	
	FY 2016	FY 2015
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 13,163,127	14,222,265
Operating grants & Contributions	11,511,582	10,834,903
Capital grants & Contributions	3,338,698	1,506,240
General Revenues		
Property taxes	23,417,911	23,005,565
Gross Receipts taxes	41,714,064	40,715,728
Gas/Motor Veh. Taxes	2,006,991	2,107,049
Oil & Gas taxes	4,609,550	7,039,303
Payment in Lieu of taxes	2,396,575	2,014,292
Other taxes	1,783,838	1,797,121
Investment earnings	494,482	665,914
Other	1,312,347	3,213,063
Total revenues	<u>105,749,165</u>	<u>107,121,443</u>
<u>Expenses</u>		
General government	13,139,736	15,240,846
Public safety	53,110,089	51,041,679
Public works	8,050,252	8,763,722
Health and welfare	19,283,681	18,361,113
Culture and recreation	5,884,588	5,608,439
Environmental	5,291,633	4,583,796
Interest on long-term debt	2,032,252	996,151
Total expenses	<u>106,792,231</u>	<u>104,595,746</u>
Change in net position	<u>(1,043,066)</u>	<u>2,525,697</u>
Net position Beginning	204,659,228	246,109,974
Restatement	-	(43,976,443)
Net position, beginning, as restated	<u>204,659,228</u>	<u>202,133,531</u>
Net position Ending	<u>\$ 203,616,162</u>	<u>204,659,228</u>

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Governmental activities decreased San Juan County's net position by \$1,043,066. Key elements of this decrease are as follows:

Revenues: The economic conditions weakened slightly in FY16 as compared to FY15 as the revenues decreased by 1.78%.

- Charges for Services revenue decreased mainly in the Major Medical Fund due to a decrease in stop loss claims and reimbursements throughout the fiscal year. The revenues collected decreased by \$1,414,890 from FY15 to FY16.
- The Operating Grants and Contributions revenues in FY16 have increased 1.29%, or an increase of \$139,869. The relatively consistent revenues identify that programs funded by grants and contributions have remained consistent from the prior fiscal year.
- Capital Grants and Contributions have increased \$1,832,458, or 122%, from FY16. The increase is due to various grants San Juan County received.
- Property Tax Revenue increased by \$412,346, 1.79%, resulting from new property valuations completed in September 2016 and the corresponding property taxes imposed. Net taxable values for residential property increased by 2.78%. Non-residential property net taxable values increased by 5.73%. The implemented mil rate remained at 8.5 mils.
- The County recognizes the need to continue to budget gross receipts tax revenue conservatively and FY16 was budgeted at an estimated decrease from the prior year's actual receipts. The actual gross receipts tax increased 6.78% as compared to FY15. FY16 receipts included a full year's collection of revenue from the new General Fund Hold Harmless 1st and 2nd 1/8th gross receipts tax increment effective January 1, 2015.
- Revenue from oil and gas production and equipment decreased by \$2,429,753, (34.52%) from the prior year, mainly due to fluctuation in oil and gas production and prices. The revenue generated in FY16 has been the lowest experienced in the last four fiscal years.
- 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. PILT was subsequently reauthorized in FY16. The actual PILT revenue received from FY15 to FY16 increased by \$382,283 or (18.98%).

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- The significant decrease of \$171,432 in investment earnings is due in part to lower cash balances.
- Miscellaneous revenues decreased by \$1,900,714 as a result of project contributions received in the Road Fund from the Navajo Nation for various road and parking lot improvements in the prior year.

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 FY16 budget even through stressed economic times.

Expenses: Expenses decreased by 3.86% from the prior fiscal year.

- The County strives to remain competitive amongst local employers and across the region in regards to wage and benefit costs. Salary studies are performed annually and adjustments are made where necessary to fulfill this goal. The San Juan County Commission approved the prior year, FY15, budget with a 2% cost of living adjustment and a 1% step increase. Even as the economy struggles, San Juan County recognizes the need to retain the current workforce. In FY16, the Commission voted to approve a 1% cost of living adjustment and a 1% step increase.
- The County implemented a hiring freeze beginning in FY10. A total of 29 positions from various County departments were frozen during FY15, holding steady from the prior year, at a savings of \$1,755,189.
- 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 FY16. Health care fees in the amount of \$43,049 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 decreased by \$2 million comparing FY16 to FY15. The main reason for the decrease is due to a reduction in capital outlay and departments being more vigilant with their budgets due to the slowing economy.
- The Public Safety expenses decreased by \$2.3 million, or 4.42%, in FY16 as compared to FY15. The reduction is due to the reclassification of money transferred from GRT Communications/EMS fund to Communications Authority and the Ambulance fund from an expenditure to a transfer out.

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- The Environmental expenses decreased by \$1.3 million from FY16 as compared with FY15 due to the reclassification of money transferred from the Water Reserve to San Juan Water Commission from an expenditure to a transfer out.
- The FY16 Interest on Long-Term Debt increased from FY15 due to a full year of interest being recognized on the GRT Revenue Bond Series 2015.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, San Juan County's governmental funds reported combined ending fund balances of \$85,973,423 a decrease of \$7,649,287 in comparison with the prior fiscal year's fund balance. The main reason for the decrease fund balance was due to the lack of revenues coming in and departments spending down their fund balances for required projects. Approximately 40.13% of this total amount, or \$34,504,909 constitutes unrestricted fund balance (consisting of \$5,802,846 committed, \$19,174,359 assigned, and \$9,527,704 unassigned) which is available for spending at the government's discretion. \$1,379,340 is classified as non-spendable 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 (\$900,755), public safety (\$14,875,939), healthcare expenditures (\$3,428,422), GRT Bond Series 2015 (\$14,881,332), grant funding (\$4,370,723), GRT reserve (\$1,279,019), and other purposes (\$655,593). 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 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 \$21,625,772, while total fund balance reached \$32,590,082. 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 41.09% of total General Fund expenditures, while total fund balance represents 61.93% of that same amount.

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The fund balance of the General Fund decreased by \$1,662,733 or -4.85% during the current fiscal year. Overall the General Fund's FY16 revenues were \$1.7 million less than FY15 revenue. Total gross receipts taxes reported in the Healthcare Assistance Fund for FY16 was \$6.4 million. The PILT revenue increased by \$382,283 or (18.98%). The General Fund's Intergovernmental revenue increased by \$276,136 mainly due to the Road Fund receiving funding from the State for road projects. The fund balance of the General Fund decreased in FY16 primarily due to the decrease in revenues received throughout FY16 along with an increase in expenditures over the prior year.

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 FY16, the per-diem rate dropped from \$66.16 to \$60.66 and prisoner care revenues generated from the cities of Farmington, Aztec, and Bloomfield decreased by \$289,742 due to the decreased per diem rate. Actual bed days decreased for the City of Farmington and the City of Aztec. The City of Bloomfield experienced a slight increase in the number of bed days for FY16. 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 \$36,724 at the adult detention facility in FY16, a decrease of \$22,910 or 38,41% under FY15.

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

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funds for road 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 \$3,774,193 more than the original estimates and the expenditure budget was \$4,066,581 more than the original expenditure budget. The main adjustments can be summarized as follows:

- The State Fire Fund received an additional funding of \$929,488. This money is allocated to purchase new fire trucks and equipment as outlined by the State Fire Marshall.
- The Intergovernmental Grants fund was increased by \$866,575. San Juan County was awarded numerous State grants for the Sheriff's Department.
- The Hospital-GRT fund revenue was increased by \$416,328 due to the continued payments received from the State of New Mexico for this tax.
- San Juan County was awarded a CDBG grant for \$493,000.
- The General Fund's miscellaneous and refund revenue was increased by \$166,928 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 \$1.5 million and expenditures were less than budgetary estimates by approximately \$5.9 million. The main reason for the differences was due to the increased payment from PILT and Public Works receiving funding from the State of New Mexico and Navajo Nation for various road projects. The Public Safety expenditures were \$1.1 million lower than budgeted mainly due to turnover and understaffing. The Health Care Assistance Fund expenditures were \$1.2 million lower than budgeted due to a reduction in indigent claims paid in FY16. The Road expenditures were \$1.7 million lower than budgeted due to road maintenance and projects still in process. The Major Medical expenditures were \$704,164 lower than budgeted due to lower employee health claims.

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Capital Asset and Debt Administration

Capital assets. San Juan County's investment in capital assets for its governmental activities as of June 30, 2016 amounts to \$216,924,208 (net of accumulated depreciation) as compared to \$216,186,148 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 Bridge 8105 CR 7150. Total construction costs were \$2,998,506.
- Construction continued on the Pinon Hills Bridge CR 3900; construction-in-progress as of the close of the fiscal year was \$922,880.
- Construction continued on the Lower Valley Lagoon project; construction-in-progress as of the close of the fiscal year was \$2,462,829.
- 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 \$6,060,060.

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

	<u>Governmental Activities</u>	
	<u>FY2016</u>	<u>FY2015</u>
Land	\$ 8,146,916	\$ 8,057,073
Buildings and improvements	105,457,832	110,967,743
Machinery and equipment	17,987,004	17,127,158
Infrastructure	73,327,615	71,607,681
Construction in progress	12,004,841	8,426,493
Total	<u>\$ 216,924,208</u>	<u>\$ 216,186,148</u>

Additional information on San Juan County's capital assets can be found in note 1 on page 60-61 and note 6 on pages 71-73.

Long-term debt. At the end of the current fiscal year, San Juan County had total debt outstanding of \$52,305,000. All of the County's current outstanding debt is secured by specified gross receipts taxes.

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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 73-76.

The County filed the required annual Continuing Disclosure Undertakings by the March 31, 2016 deadline.

San Juan County's Outstanding Debt

	Governmental Activities	
	FY2016	FY2015
GRT Revenue Bonds	\$ 45,930,000	\$ 48,115,000
NMFA Loan	6,375,000	7,240,000
Total Outstanding Debt	<u>\$ 52,305,000</u>	<u>\$ 55,355,000</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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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

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 \$3,633,984,075. Thus, San Juan County's legal debt limit is \$145,359,363. San Juan County had no general obligations bonds outstanding at the close of the current fiscal year.

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 8.2%. This is up slightly from the June 2015 rate of 7%. It stands slightly higher than the State of New Mexico's rate of 6.2% and higher than the nationwide rate of 4.9%.
- The implemented property tax mil rate continued at 8.5 mils with a ½ mil dedicated to fund water reserves. San Juan County's property tax rate continues to be the second lowest in the state.
- The gross receipts tax rate from July 1, 2016 to December 31, 2016 remained at 6.5625%.
- Payments in Lieu of Taxes (PILT) – The FY17 budgeted revenues from PILT were estimated at a full funding level of \$2,010,000.
- Oil and gas production revenues were budgeted at an estimated 48.30% decrease from the prior year's actual receipts. Current receipts in FY17 July through September have decreased significantly by 35.27% from the same time period in the previous year.
- Oil and gas equipment revenues are based upon the previous year's production. Due to the decrease in production in the previous year, the FY17 budgeted revenues for oil and gas equipment was decreased by 48.21% from \$1.4 million to \$711,093.
- The FY17 budget includes a hiring freeze of 29 full-time positions for a total savings of \$1,741,379.
- In FY17 the County Commission voted not to have a Cost of Living Adjustment or Merit increases due to the downturn in the economy.
- The County Commission did not make any changes to the health insurance plan for FY17. Premiums are paid 79% by the County and 21% by the employee. There was no increase in premiums for FY17. Health care fees in the amount of \$25,959 were budgeted for FY17 as a requirement of the Affordable Health Care Act.

**SAN JUAN COUNTY, NEW MEXICO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

- The FY17 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 FY16 was \$410,373 and the estimated revenue for FY17 is \$401,199. 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.
- 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 FY18 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 FY18 budget process.

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, 2016

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Communications Authority</u>	<u>San Juan Water Commission</u>
ASSETS			
Cash and investments	\$ 82,035,653	963,885	3,226
Receivables, net of allowance for uncollectables	9,553,422	20,418	-
Inventories	222,588	-	-
Prepaid expenses	1,156,752	71,347	16,559
Capital assets, not depreciated	59,162,107	2,048,544	-
Capital assets, net of accumulated depreciation	157,762,101	965,347	25,160
Total assets	309,892,623	4,069,541	44,945
DEFERRED OUTFLOWS			
Pension related	4,291,780	173,386	61,958
Refunding of debt	714,599	-	-
Total deferred outflows	5,006,379	173,386	61,958
LIABILITIES			
Accounts payable	3,726,483	43,410	39,356
Accrued payroll	1,491,107	97,921	15,724
Accrued claims	449,970	-	-
Accrued interest	92,736	-	-
Net pension liability	42,789,689	2,259,627	386,423
Long-term liabilities, due in one year	6,655,102	166,023	31,812
Long-term liabilities, due in more than one year	53,946,641	26,882	-
Total liabilities	109,151,728	2,593,863	473,315
DEFERRED INFLOWS			
Pension related	2,096,788	85,785	9,932
Unearned revenue - HUD	34,324	-	-
Total deferred inflows	2,131,112	85,785	9,932
NET POSITION			
Net investment in capital assets	179,500,540	3,013,891	25,160
Restricted for:			
Debt service	1,024,721	-	-
Special projects	37,460,451	455,132	-
Capital Outlay	25,862,479	450,887	-
Unrestricted (deficit)	(40,232,029)	(2,356,631)	(401,504)
Total net position (deficit)	\$ 203,616,162	1,563,279	(376,344)

See Notes to Financial Statements.



Aztec Schools Art Show – Administration Building

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component Units	
					Governmental Activities	Communications Authority	San Juan Water Commission
Primary government							
Governmental activities							
General government	\$ 13,139,736	3,026,073	146,267	3,248,355	(6,719,041)		
Public safety	53,110,089	4,098,361	8,721,317	-	(40,290,411)		
Public works	8,050,252	1,216,867	225,468	90,343	(6,517,574)		
Health and welfare	19,283,681	2,992,823	1,957,024	-	(14,333,834)		
Culture and recreation	5,884,588	1,350,304	137,156	-	(4,397,128)		
Environmental	5,291,633	478,699	324,350	-	(4,488,584)		
Interest on long-term debt	2,032,252	-	-	-	(2,032,252)		
Total governmental activities	106,792,231	13,163,127	11,511,582	3,338,698	(78,778,824)		
Component Units							
Communications Authority							
Public safety	3,884,083	8,300	3,909,923	-	34,140		
San Juan Water Commission							
Environmental	1,848,163	7,052	1,962,000	-		120,889	
Total component units	\$ 5,732,246	15,352	5,871,923	-	34,140	120,889	
General Revenues							
Property taxes				\$ 23,417,911	-	-	
Gross receipts taxes				41,714,064	-	-	
Gas/Motor Veh. Taxes				2,006,991	-	-	
Franchise taxes				1,783,838	-	-	
Oil & Gas taxes				4,609,550	-	-	
Payments in lieu of taxes				2,396,575	-	-	
Unrestricted investment earnings				494,482	6,450	1,035	
Sale of capital assets				87,108	-	-	
Miscellaneous revenues				1,225,239	16,649	187	
Total general revenues				77,735,758	23,099	1,222	
Change in net position				(1,043,066)	57,239	122,111	
Net position (deficit), beginning				204,659,228	1,506,040	(498,455)	
Net position (deficit), ending				\$ 203,616,162	1,563,279	(376,344)	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEETS
GOVERNMENTAL FUNDS
June 30, 2016

	General	Corrections	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2015
ASSETS				
Pooled cash and investments	\$ 29,681,089	-	10,454,567	15,667,561
Receivables				
Taxes	4,521,873	678,154	1,017,302	-
Intergovernmental	98,538	378,000	-	-
Interest	123,320	-	-	-
Loan receivable	-	-	-	-
Other	299,706	9,190	-	-
Prepaid expenditures	1,118,132	-	-	-
Inventory	148,787	-	-	-
Total assets	\$ 35,991,445	1,065,344	11,471,869	15,667,561
LIABILITIES				
Accounts payable	\$ 1,034,803	330,901	146,145	786,229
Accrued payroll	950,507	288,040	-	-
Accrued claims	449,970	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	2,435,280	618,941	146,145	786,229
DEFERRED INFLOWS				
Property taxes	897,432	-	-	-
Unavailable revenue	68,651	121	-	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	966,083	121	-	-
FUND BALANCES				
Nonspendable	1,266,919	-	-	-
Restricted	9,697,391	-	11,325,724	14,881,332
Committed	-	446,282	-	-
Assigned	11,538,085	-	-	-
Unassigned (deficit)	10,087,687	-	-	-
Total fund balances	32,590,082	446,282	11,325,724	14,881,332
Total liabilities, deferred inflows, and fund balances	\$ 35,991,445	1,065,344	11,471,869	15,667,561

See Notes to Financial Statements.

Other Governmental Funds	Total
26,232,436	82,035,653
1,689,423	7,906,752
427,579	904,117
-	123,320
55,183	55,183
255,154	564,050
38,620	1,156,752
73,801	222,588
<u>28,772,196</u>	<u>92,968,415</u>

1,410,895	3,708,973
252,560	1,491,107
-	449,970
17,510	17,510
<u>1,680,965</u>	<u>5,667,560</u>

68,467	965,899
258,437	327,209
34,324	34,324
<u>361,228</u>	<u>1,327,432</u>

112,421	1,379,340
14,184,727	50,089,174
5,356,564	5,802,846
7,636,274	19,174,359
(559,983)	9,527,704
<u>26,730,003</u>	<u>85,973,423</u>

<u>28,772,196</u>	<u>92,968,415</u>
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Veteran's Day – Administration Building

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEETS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2016

	<u>Governmental Activities</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance Governmental Funds	\$ 85,973,423
Refunding of debt	714,599
Defined benefit pension plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	4,291,780
Receivables that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,293,108
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(2,096,788)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	216,924,208
Accrued interest payable	(92,736)
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. The net affect of long-term debt is as follows:	
Bonds/loans payable/claims and judgements	(55,988,759)
Net pension liability	(42,789,689)
Net affect of compensated absences	<u>(4,612,984)</u>
Subtotal	<u>(103,391,432)</u>
	<u>(103,391,432)</u>
Net position of governmental activities	\$ <u><u>203,616,162</u></u>

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2016

	General	Corrections	Gross Receipts Tax Comm. / EMS	GRT Revenue Bond Series 2015
Revenues				
Taxes	\$ 46,828,790	4,442,183	6,664,381	-
Intergovernmental - Federal	2,396,575	-	-	-
Intergovernmental - State	1,289,795	-	-	-
Intergovernmental - Other	651,557	1,707,761	-	-
Interest and investment income	151,530	2,636	66,308	133,289
Fees	10,477,617	576,713	-	-
Sale of assets	72,567	-	-	-
Miscellaneous	1,029,499	61,713	-	-
Total revenues	62,897,930	6,791,006	6,730,689	133,289
Expenditures				
Current				
General government	12,884,076	-	-	-
Public safety	14,521,656	14,107,478	6,477,006	-
Public works	6,033,112	-	-	-
Health and welfare	14,838,129	-	-	-
Culture and recreation	3,670,050	-	-	-
Environmental	-	-	-	-
Capital outlay	680,078	107,450	404,607	4,146,839
Debt service-principal	-	-	-	-
Debt service-interest expense	-	-	-	-
Total expenditures	52,627,101	14,214,928	6,881,613	4,146,839
Excess (deficiency) of revenues over (under) expenditures before other financings sources (uses)	10,270,829	(7,423,922)	(150,924)	(4,013,550)
Other Financing Sources (Uses)				
Transfers, in	7,199,808	7,362,826	2,741,342	-
Transfers, out	(19,133,370)	-	(2,796,620)	-
Total other financing sources (uses)	(11,933,562)	7,362,826	(55,278)	-
Net changes in fund balances	(1,662,733)	(61,096)	(206,202)	(4,013,550)
Fund balances, beginning of year	34,252,815	507,378	11,531,926	18,894,882
Fund balances, end of year	\$ 32,590,082	446,282	11,325,724	14,881,332

See Notes to Financial Statements.

Other Governmental	
Funds	Total
15,489,301	73,424,655
1,999,902	4,396,477
8,385,946	9,675,741
815,319	3,174,637
140,719	494,482
1,781,588	12,835,918
14,541	87,108
134,028	1,225,240
<u>28,761,344</u>	<u>105,314,258</u>

886,167	13,770,243
11,036,556	46,142,696
-	6,033,112
1,370,420	16,208,549
1,042,882	4,712,932
5,079,141	5,079,141
10,057,729	15,396,703
3,050,000	3,050,000
2,570,169	2,570,169
<u>35,093,064</u>	<u>112,963,545</u>

<u>(6,331,720)</u>	<u>(7,649,287)</u>
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12,296,989	29,600,965
<u>(7,670,975)</u>	<u>(29,600,965)</u>
<u>4,626,014</u>	-

(1,705,706)	(7,649,287)
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<u>28,435,709</u>	<u>93,622,710</u>
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<u>26,730,003</u>	<u>85,973,423</u>
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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, 2016

		<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>
Net changes in fund balances total governmental fund	\$	(7,649,287)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
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 (\$11,849,788) exceed depreciation (\$10,811,940) and net loss on assets disposed of (\$299,788) in the current period.		738,060
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 (\$965,899) exceeds the deferred inflow on property taxes from the beginning of the year (\$858,200).		107,699
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 accounts receivable from end of the year (\$327,209) exceeded the deferred inflow on accounts receivable from the beginning of the year (\$0).		327,209
<p>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.</p>		
<p>The following table represents the changes in long-term debt for the fiscal year:</p>		
Change in revenue bonds and loans payable	3,050,000	
Change in bond premium	280,151	
Change in refunding of debt	(91,069)	
Change in compensated absences	178,631	
Change in claims and judgements	(235,025)	
Change in capital leases	74,456	
Change in accrued interest	348,835	
Change in net pension liability	1,827,274	
	5,433,253	
		5,433,253
Change in net position governmental activities	\$	(1,043,066)

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 48,677,177	48,677,177	47,861,327	(815,850)
Intergovernmental - Federal	2,014,300	2,014,300	2,396,575	382,275
Intergovernmental - State	370,960	370,960	1,296,216	925,256
Intergovernmental - Other	108,557	108,557	128,138	19,581
Investment earnings	108,000	108,000	176,561	68,561
Fees	10,450,419	10,450,419	10,732,624	282,205
Sale of Assets	70,000	70,000	72,567	2,567
Miscellaneous	89,444	696,710	1,359,937	663,227
Total revenues	61,888,857	62,496,123	64,023,945	1,527,822
Cash balance carryforward	13,305,391	13,321,113		
Total budgeted revenues	75,194,248	75,817,236		
Expenditures				
General Government				
County Commission	284,373	284,373	278,037	6,336
Administration	830,653	830,653	688,369	142,284
General Government	1,713,509	1,712,759	1,494,624	218,135
Information Technology	994,849	994,849	987,747	7,102
Geographic Information Systems	532,711	532,711	501,608	31,103
Finance	1,227,850	1,228,600	1,228,519	81
County Clerk	520,234	520,234	436,512	83,722
Bureau of Elections	438,693	438,693	327,184	111,509
Property Assessments	1,251,205	1,251,205	1,122,560	128,645
Treasurer	653,783	646,943	591,518	55,425
Probate Judge	46,114	46,114	45,927	187
County Attorney	659,525	659,525	549,833	109,692
Human Resources	574,457	574,457	548,502	25,955
Central Purchasing	384,119	384,119	357,316	26,803
Total general government	10,112,075	10,105,235	9,158,256	946,979
Public Safety				
Fire Prevention	1,094,515	1,311,643	1,008,977	302,666
Law Enforcement	12,978,078	12,746,790	11,989,897	756,893
Community Development	439,326	439,326	437,840	1,486
Building Inspection	420,236	420,236	396,247	23,989
Emergency Management	514,810	514,810	525,802	(10,992)
Safety	151,028	151,028	149,301	1,727
Total public safety	15,597,993	15,583,833	14,508,064	1,075,769
Health and Welfare	630,410	630,410	561,230	69,180
Culture and Recreation	3,858,683	3,858,683	3,631,730	226,953
Appraisals	600,732	600,732	593,102	7,630
Health Care Assistance Fund	7,170,703	7,202,781	5,975,624	1,227,157
Road Fund	8,305,500	8,305,500	6,617,424	1,688,076
Risk Management	2,966,409	3,154,671	3,153,551	1,120
Major Medical Fund	9,070,480	9,070,480	8,366,316	704,164
Total expenditures	58,312,985	58,512,325	52,565,297	5,947,028
Excess (deficiency) of revenues over (under) expenditures	16,881,263	17,304,911	11,458,648	7,474,850
Other financing sources (uses)				
Transfers in	10,532,499	10,615,851	7,736,617	(2,879,234)
Transfers out	(27,310,494)	(27,817,494)	(19,099,996)	8,717,498
Total other financing sources (uses)	(16,777,995)	(17,201,643)	(11,363,379)	5,838,264
Net change in fund balances	103,268	103,268	95,269	13,313,114
Fund balances - beginning	34,252,815	34,252,815	34,252,815	-
Fund balances - ending	\$ <u>34,356,083</u>	<u>34,356,083</u>	<u>34,348,084</u>	<u>(7,999)</u>
Change in FMV investments			40,328	
Change in accounts receivable			(2,003,467)	
Change in prepaid expenses			232,188	
Change in accounts payable			99,454	
Change in accrued liabilities			(295,591)	
Change in deferred inflows			169,086	
GAAP fund balance			<u>\$ 32,590,082</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORRECTIONS FUND - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 4,444,869	4,444,869	4,502,314	57,445
Intergovernmental - Other	1,865,000	1,865,000	1,681,173	(183,827)
Investment income	3,000	3,000	2,636	(364)
Fees	700,800	700,800	604,633	(96,167)
Miscellaneous	-	27,198	56,591	29,393
Total revenues	<u>7,013,669</u>	<u>7,040,867</u>	<u>6,847,347</u>	<u>(193,520)</u>
Cash balance carryforward	-	-		
Total budgeted revenues	<u>7,013,669</u>	<u>7,040,867</u>		
Expenditures				
Public Safety				
Salaries and benefits	8,572,217	8,572,217	8,508,877	63,340
Operating expenses	5,560,878	5,577,024	5,593,967	(16,943)
Capital outlay	273,385	284,437	107,450	176,987
Total expenditures	<u>14,406,480</u>	<u>14,433,678</u>	<u>14,210,294</u>	<u>223,384</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,392,811)</u>	<u>(7,392,811)</u>	<u>(7,362,947)</u>	<u>29,864</u>
Other Financing Sources (Uses)				
Transfers in	7,392,811	7,392,811	7,362,826	(29,985)
Net change in fund balance	-	-	(121)	(121)
Fund balance, beginning	507,378	507,378	507,378	-
Fund balance, ending	<u>\$ 507,378</u>	<u>507,378</u>	<u>507,257</u>	<u>(121)</u>
Change in accounts receivable			(56,340)	
Change in accounts payable			50,124	
Change in accrued liabilities			(54,759)	
GAAP fund balance			<u>\$ 446,282</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 6,676,916	6,676,916	6,754,678	77,762
Investment income	51,000	51,000	66,308	15,308
Total revenues	<u>6,727,916</u>	<u>6,727,916</u>	<u>6,820,986</u>	<u>93,070</u>
Prior year cash appropriated	2,043,116	2,043,116		
Total budgeted revenues	<u>8,771,032</u>	<u>8,771,032</u>		
Expenditures				
Public Safety				
Salaries and benefits	715,268	715,268	786,153	(70,885)
Operating expenses	6,704,012	6,704,012	5,769,732	934,280
Capital outlay	483,674	483,674	404,607	79,067
Total Expenditures	<u>7,902,954</u>	<u>7,902,954</u>	<u>6,960,492</u>	<u>942,462</u>
Excess (deficiency) of revenues over (under) expenditures	868,078	868,078	(139,506)	1,035,532
Other Financing Sources (Uses)				
Transfers in	3,250,762	3,250,762	2,741,342	(509,420)
Transfers out	(4,118,840)	(4,118,840)	(2,796,620)	1,322,220
Total other financing sources (uses)	<u>(868,078)</u>	<u>(868,078)</u>	<u>(55,278)</u>	<u>812,800</u>
Net change in fund balance	-	-	(194,784)	1,848,332
Fund balance, beginning	<u>11,531,926</u>	<u>11,531,926</u>	<u>11,531,926</u>	-
Fund balance, ending	<u>\$ 11,531,926</u>	<u>11,531,926</u>	<u>11,337,142</u>	<u>1,848,332</u>
Change in accounts payable			78,879	
Change in accounts receivable			<u>(90,297)</u>	
GAAP fund balance			<u>\$11,325,724</u>	

See Notes to Financial Statements.

SAN JUAN COUNTY, NEW MEXICO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -
AGENCY FUNDS
Fiscal Year Ended June 30, 2016

	<u>Agency Fund</u>
ASSETS	
Equity in pooled cash and investments - restricted	\$ 1,094,620
Property taxes receivable	<u>2,771,220</u>
Total Assets	\$ <u><u>3,865,840</u></u>
LIABILITIES	
Due to clerk refunds	\$ 914
Due to other taxing districts	<u>3,864,926</u>
Total Liabilities	\$ <u><u>3,865,840</u></u>

See Notes to Financial Statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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, 2016**

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, 2016**

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*:

General Fund. 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 and is restricted for expenditure in accordance with the bond issuance.

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, 2016**

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, 2016

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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The County categorizes the fair value measurements of its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset into three levels:

Level 1: inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date (June 30th of that year).

Level 2: inputs, other than quoted prices included within level 1, that are observable for an asset or liability, either directly or indirectly.

Level 3: are unobservable inputs for an asset or liability. The County measures level 3 inputs using other valuation techniques that attempts to maximize the use of relevant observable inputs and maximizes the use of unobservable inputs.

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

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

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.

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.

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.

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.

Unassigned – This classification of fund balance is the residual classification for the General Fund consisting of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 (\$7,521,506) 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 (\$542,815). 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, 2016 were as follows:

	General	Corrections	GRT Comm/EMS	GRT Revenue Bond Series 2015	Other Governmental Funds	Total
Fund Balance – San Juan County						
<u>Nonspendable</u>						
Prepaid insurance	\$ 1,118,132				38,620	1,156,752
Inventory	148,787				73,801	222,588
<u>Restricted</u>						
Grant funds					4,370,723	4,370,723
Debt service					900,755	900,755
1% appraisal fee	748,363					748,363
Healthcare	8,949,028				3,428,422	12,377,450
GRT bond series 2015				14,881,332		14,881,332
Gross receipts tax reserve					1,279,019	1,279,019
Public works					102,245	102,245
Public safety						
Juvenile					605,453	605,453
Fire protection					2,829,142	2,829,142
Law enforcement					108,373	108,373
Communications/EMS			11,325,724			11,325,724
Emergency medical services					7,247	7,247
Environmental services					181,413	181,413
Clerks recording					357,434	357,434
Other purposes					14,501	14,501

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

	General	Corrections	GRT Comm/EMS	GRT Revenue Bond Series 2015	Other Governmental Funds	Total
Fund Balance – San Juan County (Continued)						
Committed						
Corrections		446,282				446,282
Water Reserve					5,356,564	5,356,564
Assigned						
Subsequent years expenditures	8,064,321					8,064,321
Encumbrances (1)	1,237,733					1,237,733
Risk Management/Roads	1,004,388					1,004,388
Capital replacement					4,582,504	4,582,504
Other purposes	1,231,643				3,053,770	4,285,413
Unassigned						
Unassigned balance (deficit)	10,087,687				(559,983)	9,527,704
	\$ 32,590,082	446,282	11,325,724	14,881,332	26,730,003	85,973,423

(1) See note 10, *Commitments and Contingencies*, for additional breakdown of encumbrance balances.

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, 2016 were as follows:

	Communications Authority	Communications Authority Capital	Total
Fund Balance – San Juan County Communications Authority			
<u>Nonspendable</u>			
Prepaid insurance	\$ 71,347	-	71,347
<u>Committed</u>			
Public safety	383,785	450,887	834,672
	\$ 455,132	450,887	906,019
San Juan Water Commission			
Fund Balance – San Juan Water Commission			
<u>Nonspendable</u>			
Prepaid insurance	\$ 16,559		
<u>Unassigned (deficit)</u>		(51,854)	
	\$	(35,295)	

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

See note 10, *Commitments and Contingencies*, for breakdown of encumbrance balances above \$200,000.

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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

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

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

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

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

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

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

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.

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2016**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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

Depository Accounts

Insured	\$ 1,250,000
Collateral held by pledging bank's trust department not in the County's name	31,623,417
Uninsured and uncollateralized	<u>8,466,003</u>
Total deposits	<u>\$41,339,420</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, 2016, \$40,089,420 of the County's bank balance of \$41,339,420 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$8,466,003
Uninsured collateral held by pledging bank's trust department not in the County's name	<u>31,623,417</u>
Total	<u>\$40,089,420</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

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

statutes authorized the County to enter into yield maintenance repurchase agreements (overnight deposits). The County's Investment Policy requires all investment securities other than local financial institution CDs to be held in third-party safekeeping by an acceptable institution.

	Weighted Average Maturity <u>Years</u>	Bank/Cost <u>Amount</u>	Fair <u>Value</u>
Cash deposits	-	\$17,339,420	15,956,942
Certificates of deposit	0.40	24,000,000	24,000,000
Total deposits	0.40	\$41,339,420	39,956,942
US Bank	-	\$ 391,174	391,174
LGIP	-	2,004,322	2,004,322
New Mexico Finance Auth.	-	900,787	900,787
US Treasury	1.68	15,275,000	15,389,148
Marketable CD's	1.33	7,000,000	7,000,000
GNMAs	1.19	7,857,306	7,955,528
FHLB/FHLMC	2.29	7,675,000	7,886,603
FNMA	3.73	2,575,000	2,606,310
Total investments	1.77	\$43,678,589	44,133,872
Cash and investments			84,090,814
Cash on hand			6,570
			<u>\$84,097,384</u>

Cash is reconciled to the financial statements as follows:

Cash in governmental funds	\$82,035,653
Cash in agency funds	1,094,620
Cash in Communications Authority	963,885
Cash in San Juan Water Commission	3,226
	<u>\$84,097,384</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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

At June 30, 2016, investments were measured at fair value using:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments by fair value level				
US Bank	\$ 391,174	-	-	391,174
LGIP	-	-	2,004,322	2,004,322
NM Finance Authority	-	-	900,787	900,787
US Treasury	15,389,148	-	-	15,389,148
Marketable CD's	7,000,000	-	-	7,000,000
GNMAs	-	7,955,528	-	7,955,528
FHLB/FHLMC	-	7,886,603	-	7,886,603
FNMA	-	2,606,310	-	2,606,310
	<u>\$ 22,780,322</u>	<u>18,448,441</u>	<u>2,905,109</u>	<u>44,133,872</u>

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

Concentration Credit Risk. The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. The County's Investment Policy specifies that no more than 40% of the portfolio may be invested in any one sector except for U.S. Treasuries and Agencies. It further states that individual holdings of obligors other than those backed by the U.S. Government, its agencies, or its instrumentalities are limited to 5% of the total market value of the portfolio. GAAP requires disclosure when any one issuer is 5% or more of the investment portfolio. The investment in the Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) is 17.87%, marketable certificates of deposit is 15.86%, Government National Mortgage Association (GNMA) is 18%, US treasury securities is 34.86% and FNMA is 5.9%. The additional concentrations are not considered an additional risk based on the fact that the investments purchased have high credit ratings.

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 3. POOLED CASH AND INVESTMENTS (CONTINUED)

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 \$ 2,771,220

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	\$ 6,353,558	-	6,353,558
Property taxes	1,136,099	-	1,136,099
Other taxes	417,095	-	417,095
Subtotal	<u>7,906,752</u>		<u>7,906,752</u>
Intergovernmental			
Grants	343,236	-	343,236
Services	560,881	-	560,881
Subtotal	<u>904,117</u>		<u>904,117</u>
Loan Receivable	55,183	-	55,183
Interest	123,320	-	123,320
Other	564,050	-	564,050
Total	<u>\$ 9,553,422</u>	<u>-</u>	<u>9,553,422</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 5. ACCOUNTS RECEIVABLE (CONTINUED)

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, 2016 the balance of the loan receivable was \$55,183.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Primary Government:

	<u>Balance</u>		<u>Reclasses/</u>	<u>Balance</u>
	<u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2016</u>
Capital assets, not depreciated				
Land	\$ 8,057,073	89,843	-	8,146,916
Right of way	39,010,350	-	-	39,010,350
Construction in progress	<u>8,426,493</u>	<u>7,453,715</u>	<u>3,875,367</u>	<u>12,004,841</u>
Total, not depreciated	\$ <u>55,493,916</u>	<u>7,543,558</u>	<u>3,875,367</u>	<u>59,162,107</u>
Capital assets, depreciated				
Buildings	\$ 143,096,009	827,989	-	143,923,998
Improvements	42,707,536	295,793	8,186	42,995,143
Machinery and equipment	53,605,429	4,059,309	3,564,901	54,099,837
Infrastructure	<u>73,316,598</u>	<u>2,998,506</u>	-	<u>76,315,104</u>
Total depreciated	<u>312,725,572</u>	<u>8,181,597</u>	<u>3,573,087</u>	<u>317,334,082</u>
Accumulated depreciation for				
Buildings	59,557,833	4,897,887	-	64,455,720
Improvements	15,277,969	1,733,528	5,908	17,005,589
Machinery and equipment	36,478,271	2,901,953	3,267,391	36,112,833
Infrastructure	<u>40,719,267</u>	<u>1,278,572</u>	-	<u>41,997,839</u>
Total accumulated depreciation	<u>152,033,340</u>	<u>10,811,940</u>	<u>3,273,299</u>	<u>159,571,981</u>
Total capital assets, depreciated net	<u>\$ 160,692,232</u>	<u>(2,630,343)</u>	<u>(299,788)</u>	<u>157,762,101</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6. CAPITAL ASSETS (CONTINUED)

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

General government	\$ 638,735
Public Safety	6,315,528
Public Works	486,165
Health and Welfare	2,397,027
Culture and recreation	<u>974,485</u>
Total depreciation expense	<u>\$ 10,811,940</u>

Discretely Presented Component Units:

<u>Consolidated Communications Authority</u>	Balance <u>June 30, 2015</u>	Reclasses/ Additions	Deletions	Balance <u>June 30, 2016</u>
Capital assets, not depreciated				
Construction in progress	<u>\$ 1,690,833</u>	<u>357,711</u>	<u>-</u>	<u>2,048,544</u>
Capital assets, depreciated				
Buildings	\$ 1,360,987	-	-	1,360,987
Improvements	187,003	-	-	187,003
Machinery and equipment	<u>1,530,357</u>	<u>81,747</u>	<u>14,539</u>	<u>1,597,565</u>
Total depreciated	<u>3,078,347</u>	<u>81,747</u>	<u>14,539</u>	<u>3,145,555</u>
Accumulated depreciation for				
Buildings	\$ 637,650	54,440	-	692,090
Improvements	75,178	7,915	-	83,093
Machinery and equipment	<u>1,392,463</u>	<u>27,101</u>	<u>14,539</u>	<u>1,405,025</u>
Total accumulated depreciation	<u>2,105,291</u>	<u>89,456</u>	<u>14,539</u>	<u>2,180,208</u>
Total capital assets, depreciated net	<u>\$ 973,056</u>	<u>(7,709)</u>	<u>-</u>	<u>965,347</u>

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

Public Safety	<u>\$ 89,456</u>
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**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6. CAPITAL ASSETS (CONTINUED)

<u>San Juan Water Commission</u>	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Capital assets, depreciated				
Machinery and equipment	\$ 103,070	-	-	103,070
Accumulated depreciation for				
Machinery and equipment	\$ 69,720	8,190	-	77,910
Total capital assets, depreciated net	<u>\$ 33,350</u>	<u>(8,190)</u>	<u>-</u>	<u>25,160</u>

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

Environmental	<u>\$ 8,190</u>
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NOTE 7. LONG-TERM OBLIGATIONS

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, 2016 are as follows:

	<u>Interest Rate</u>	<u>Amount</u>	<u>Purpose of Pledge</u>
General Government			
<u>GRT Revenue Bonds – 1st & 3rd 1/8th % GRT Combined Pledge</u>			
GRT Revenue Bond Series 2008	3.5 – 4.375%	\$ 13,340,000	Adult/Juvenile Facilities, Administration Sheriff Building, DA's Office
<u>Loans – 1st and 3rd 1/8th % GRT Combined Pledge</u>			
NMFA Loan 2012	.82 – 2.83%	6,375,000	Refund 2002 & 2004 Gasoline Tax Motor Vehicle Revenue Bonds
<u>GRT Refunding Revenue Bonds – Hold Harmless and 1st and 3rd 1/8th % Combined Pledge</u>			
GRT Refunding Revenue Bond Series 2015A	3.0 – 5.0%	14,895,000	Refund 2005 GRT Revenue Bonds
<u>GRT Refunding Bonds – Hold Harmless and 1st and 3rd 1/8th % Combined Pledge</u>			
GRT Revenue Bond Series 2015B	3.0 – 5.0%	17,695,000	Administration Facilities, Fire Department, Fiber Optic Improvements
Total		<u>\$ 52,305,000</u>	

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

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, 2016 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, 2016, the County was in compliance with all significant limitations and restrictions.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 3,265,000	2,152,442	5,417,442
2018	3,345,000	2,053,117	5,398,117
2019	3,455,000	1,948,142	5,403,142
2020	3,575,000	1,819,502	5,394,502
2021	3,700,000	1,682,316	5,382,316
2022-2026	17,695,000	6,110,712	23,805,712
2027-2031	7,835,000	2,893,594	10,728,594
2032-2036	7,970,000	1,279,213	9,249,213
2037	1,465,000	58,600	1,523,600
Total	<u>\$52,305,000</u>	<u>19,997,638</u>	<u>72,302,638</u>

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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

When all Project waters have been contracted for use and the District receives revenue from the associated contracts, the District will then repay the SJWC all costs advanced including interest at 2% per year. The District has filed an application with the New Mexico Water Trust Board to help pay the required obligation to the Federal Government for Project construction costs. The New Mexico Water Trust Board requires a 10-20% "hard" local-match contribution. This match is covered by the advance from the San Juan Water Commission.

An additional agreement was entered into between San Juan County (the County) and the San Juan Water Commission (the SJWC) in February, 2010. The County agrees to process payments at the request of the SJWC to the United States Bureau of Reclamation for the La Plata Conservancy District's capital costs for the Project from the Water Reserve Fund. The County also agrees to pay OM&R charges for the Project. When revenues are received from the District's lease or sale of the Project water, the revenue will first be paid to SJWC for OM&R charges, then 10% of the gross revenues will be paid to SJWC for overhead expenses and administration costs, and finally, any remaining revenue shall be split 50-50 between the SJWC and the District until the District has repaid all Project capital costs. The payments received from the District shall be credited to the County's Water Reserve Fund. In FY10, a transfer was made from the Water Reserve Fund to the San Juan Water Commission Fund for \$2.6 million, and in FY11, a 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, 2016, the following changes occurred in liabilities as follows:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7. LONG-TERM OBLIGATIONS (CONTINUED)

Primary Government:

	Balance <u>June 30, 2015</u>	<u>Additions</u>	Adjustments/ <u>Deletions</u>	Balance <u>June 30, 2016</u>	Due Within <u>One Year</u>
Revenue bonds & Loans payable	\$ 55,355,000	-	(3,050,000)	52,305,000	3,265,000
Deferred bond premium	3,488,385	-	(280,151)	3,208,234	280,151
Compensated absences	4,791,615	2,455,795	(2,634,426)	4,612,984	2,634,426
Capital leases	74,456	-	(74,456)	-	-
Claims and judgments	240,500	610,514	(375,489)	475,525	475,525
Total	<u>\$ 63,949,956</u>	<u>3,066,309</u>	<u>(6,414,522)</u>	<u>60,601,743</u>	<u>6,655,102</u>

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.

Discretely Presented Component Units:

	Balance <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2016</u>	Due Within <u>One Year</u>
Consolidated Comm. Authority					
Compensated absences	<u>\$ 186,272</u>	<u>172,656</u>	<u>(166,023)</u>	<u>192,905</u>	<u>166,023</u>
San Juan Water Commission					
Compensated absences	<u>\$ 64,323</u>	<u>24,673</u>	<u>(57,184)</u>	<u>31,812</u>	<u>31,812</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended June 30, 2016 consisted of the following:

Transfers from General Fund to	
Corrections Fund	\$ 7,362,826
Solid Waste Fund	514,484
Road Fund	2,385,692
Golf Course Fund	483,000
Risk Management Fund	2,946,043
Capital Replacement Fund	4,864,816
Juvenile Services Fund	83,205
CDBG Project Fund	50,410
Capital Replacement Reserve Fund	<u>177,985</u>
Total transfers from General Fund	18,868,461
Transfers from Health Care Assistance Fund to	
General Fund	166,394
DWI Fund	<u>98,515</u>
Total transfers from Health Care Assistance Fund	264,909
Transfers from GRT-Communications/EMS Fund to	
Ambulance Fund	2,741,342
General Fund	<u>55,278</u>
Total transfers from GRT-Communications/EMS Fund	2,796,620
Transfers from Hospital GRT to	
Hospital Construction	416,328
Transfers from Fire Excise Fund to	
General Fund	379,905
Transfers from Water Reserve Fund to	
General Fund	104,676
Transfers from Gross Receipts Tax Reserve Fund to	
General Fund	1,161,820
Transfers from Capital Replacement Fund to	
ERP Project Fund	3,401,179

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2016**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Transfers from Capital Replacement Reserve Fund to Intergovernmental Grants Fund	117,761
Transfers from GRT Revenue Bond 2009 Fund to Capital Replacement Reserve Fund	(378)
Transfers from Debt Service Fund to Capital Replacement Reserve Fund	<u>2,089,684</u>
Total Primary Government Transfers	<u>\$29,600,965</u>

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, 2016 consisted of the following:

Communications Authority expenditures	
General Fund revenues	\$ 375,645

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

San Juan Water Commission expenditures	
General Fund revenues	161,164
GRT-Communications/EMS Fund expenditures	
Communications Authority revenues	4,271,517
Water Reserve Fund expenditures	
San Juan Water Commission revenues	1,962,000

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, 2015 through June 30, 2016 was \$878,491.

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>2014</u>	<u>2015</u>	<u>2016</u>
Unpaid claims, beginning	\$ 718,027	854,419	619,297
Incurred claims and changes in estimates	6,478,146	8,019,215	7,752,666
Claims payments	<u>(6,341,754)</u>	<u>(8,254,337)</u>	<u>(7,446,468)</u>
Unpaid claims, ending	<u>\$ 854,419</u>	<u>619,297</u>	<u>925,495</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 10. COMMITMENTS AND CONTINGENCIES

Encumbrances: San Juan County's significant encumbrances, those greater than \$200,000, for fiscal year ended June 30, 2016 are listed as follows:

<u>Purpose</u>	Major Funds					Total
	General	Corrections	GRT Comm/EMS	GRT Revenue Bond Series 2015	Nonmajor Funds	
San Juan County base course for pit	\$ 766,121					766,121
Mental health services		630,038				630,038
SJRCM ambulance project			872,408			872,408
HVAC renovations at Juvenile				501,352		501,352
ADC lighting and fire alarm replacement				284,856		284,856
Valley Fire Station #1 addition & renovation				496,854		496,854
Fire trucks and fire equipment				1,404,454	1,961,365	3,365,819
Lower Valley Lagoon decommission					415,255	415,255
Hospital construction project					862,760	862,760
CR3900 Pinon Hills extension					311,112	311,112
Tyler Tech Software Implementation					2,621,545	2,621,545
Total significant encumbrances	\$ 766,121	630,038	872,408	2,687,516	6,172,037	11,128,120

There were no significant encumbrances for San Juan County Communications Authority or San Juan Water Commission as of June 30, 2016.

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 6/30/16) 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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

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

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 10. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

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 Uniform Grant Guidance. 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).

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2016**

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

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, 2015.

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 FY15 for the various PERA coverage options, for both Tier I and Tier II, see the tables available in the note disclosures on pages 31 and 32 of the PERA FY15 annual audit report at <http://saonm.org/> using the Audit Report Search function for agency 366. 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 for the year ended June 30, 2016 are as follows:

	Statutorily Required Contributions
San Juan County	\$ 3,263,090
Communications Authority	\$ 155,190
Water Commission	\$ 29,931

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, 2014. The PERA pension liability amounts for each division were rolled forward from the valuation date to the Plan year ending June 30, 2015, using generally accepted actuarial principles. Therefore, the employer’s portion was established as of the measurement date June 30, 2015.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

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, 2015. Only employer contributions for the pay period end dates that fell within the period of July 1, 2014 to June 30, 2015 were included in the total contributions for a specific employer. Regular and any adjustment contributions that applied to FY 2015 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, 2016, the County reported a liability of \$27,717,240 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.651 percent which decreased from its proportion measured as of June 30, 2014 at 0.652 percent.

For the year ended June 30, 2016, the County recognized a PERA Fund Division Municipal General - San Juan County pension expense recovery of \$1,353,817. At June 30, 2016, 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:

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	613,935
Changes of assumptions	-	10,797
Net difference between projected and actual earnings on pension plan investments	-	87,677
Changes in proportion and differences between County contributions and proportionate share of contributions	-	339,849
County contributions subsequent to the measurement date	<u>2,126,807</u>	<u>-</u>
Total	\$ <u>2,126,807</u>	<u>1,052,258</u>

\$2,126,807 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2017	\$ (791)
2018	(791)
2019	(791)
2020	3,443
2021	<u>(18)</u>
Total	\$ <u>(1,052)</u>

For PERA Fund Division Municipal General - Communications Authority, at June 30, 2016, the County reported a liability of \$2,259,627 for its proportionate share of the net pension liability. At June 30, 2015, the County’s proportion was 0.053 percent, which was unchanged from its proportion measured as of June 30, 2014, due to the insignificance of the difference.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal General - Communications Authority pension expense recovery of \$101,645. At June 30, 2016, 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	\$ -	50,066
Changes of assumptions	-	881
Net difference between projected and actual earnings on pension plan investments	-	7,150
Changes in proportion and differences between County contributions and proportionate share of contributions	-	27,688
County contributions subsequent to the measurement date	<u>173,386</u>	<u>-</u>
Total	<u>\$ 173,386</u>	<u>85,785</u>

\$173,386 reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)'s
2017	\$ (63)
2018	(63)
2019	(63)
2020	275
2021	<u>-</u>
Total	<u>\$ 86</u>

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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

For PERA Fund Division Municipal General - Water Commission, at June 30, 2016, the County reported a liability of \$386,423 for its proportionate share of the net pension liability. At June 30, 2015, the County’s proportion was 0.009 percent, which increased from its proportion measured as of June 30, 2014 at 0.008 percent.

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal General - Water Commission pension expense of \$1,660. At June 30, 2016, 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	\$ -	8,559
Changes of assumptions	-	151
Net difference between projected and actual earnings on pension plan investments	-	1,222
Changes in proportion and differences between County contributions and proportionate share of contributions	26,806	-
County contributions subsequent to the measurement date	<u>35,152</u>	<u>-</u>
Total	\$ <u><u>61,958</u></u>	<u><u>9,932</u></u>

\$35,152 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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, 2016**

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

Year ended June 30:	\$ (000)'s	
2017	\$	4
2018		4
2019		2
2020		7
2021		-
Total	\$	<u>17</u>

For PERA Fund Division Municipal Police, at June 30, 2016, the County reported a liability of \$12,777,788 for its proportionate share of the net pension liability. At June 30, 2015, the County's proportion was 0.300 percent which increased from its proportion measured as of June 30, 2015 at 0.280 percent.

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Police pension expense recovery of \$589,381. At June 30, 2016, 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	\$	892,859	-
Changes of assumptions		-	528,643
Net difference between projected and actual earnings on pension plan investments		-	35,444
Changes in proportion and differences County contributions and proportionate share of contributions		-	477,683
County contributions subsequent to the measurement date		<u>1,003,992</u>	<u>-</u>
Total	\$	<u>1,896,851</u>	<u>1,041,770</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

\$1,003,992 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2017	\$ (243)
2018	(243)
2019	(243)
2020	580
2021	<u>-</u>
Total	\$ <u>(149)</u>

For PERA Fund Division Municipal Fire, at June 30, 2016, the County reported a liability of \$2,294,661 for its proportionate share of the net pension liability. At June 30, 2015, the County’s proportion was 0.054 percent which decreased from its proportion measured as of June 30, 2014 at 0.055 percent.

For the year ended June 30, 2016, the County recognized PERA Fund Division Municipal Fire pension expense of \$115,924. At June 30, 2016, 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	\$ 90,369	-
Changes of assumptions	48,397	-
Net difference between projected and actual earnings on pension plan investments	-	2,760
Changes in proportion and differences between County contributions and proportionate share of contributions	17,530	-
County contributions subsequent to the measurement date	<u>111,826</u>	<u>-</u>
Total	\$ <u>268,122</u>	<u>2,760</u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

\$111,826 reported as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date June 30, 2015 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	\$ (000)’s
2017	\$ 33
2018	33
2019	35
2020	53
2021	-
Total	<u>\$ 154</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, 2014 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, 2015 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, 2015. These actuarial methods and assumptions were adopted by the Board for use in the June 30, 2015 actuarial valuation.

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percentage of pay, open
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
• Projected benefit payment	100 years
• Payroll growth	3.50% annual rate
• Projected salary increases	3.50% to 14.25% annual rate
• Includes inflation at	3.00% annual rate
• Mortality Assumption	RP-2000 Mortality Tables with projection to 2018 using Scale AA.
• Experience Study Dates	July 1, 2008 to June 30, 2013

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

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:

ALL FUNDS - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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	100.0%	

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.

SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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

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.

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	\$ 47,190,391	27,717,240	11,525,486
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	\$ 3,848,319	2,259,627	939,890
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	\$ 657,926	386,423	160,688
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	\$ 21,101,746	12,777,788	5,949,323
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	\$ 3,112,129	2,294,661	1,620,957

**SAN JUAN COUNTY, NEW MEXICO
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2016**

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

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued FY15 PERA financial report. The report is available on PERA’s website at www.nmpera.org.

Payables to the Pension Plan. At June 30, 2016, the County had the following payable to the pension plan:

	<u>Employer Contributions</u>
San Juan County-General	\$ 71,242
San Juan County-Police	\$ 45,763
San Juan County-Fire	\$ 5,593
Communications Authority	\$ 5,864
Water Commission	\$ 835

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

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

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 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.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

The County, Communications Authority and San Juan Water Commission’s contributions to the RHCA for the years ended June 30, 2016, 2015 and 2014, 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>
2014	\$ 899,497	54,757	8,126	100%
2015	890,431	54,931	9,416	100
2016	902,475	54,511	5,221	100

NOTE 13. DEFICIT FUND BALANCES/EQUITY

As of June 30, 2016, the County had deficit fund balances in the following funds due to payables:

Solid Waste	\$ 142,149
Intergovernmental Grants	\$ 369,173
San Juan Water Commission Fund	\$ 35,295

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.

UNA & RNA - Housing Choice Voucher CFDA 14.871	\$ 78,526
Reduction of capital assets	(35,872)
Accumulated depreciation	35,872
Compensated absences	<u>12,576</u>
Total Fund Balance – Housing Authority Fund	<u><u>\$ 91,102</u></u>

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

Revenue adjustments are as follows:

Revenues – financial data schedule	\$ 1,407,830
Adjustments	<u>-</u>
Revenues - Housing Authority Fund	<u><u>\$ 1,407,830</u></u>

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 14. FINANCIAL DATA SCHEDULE RECONCILIATION (CONTINUED)

Expense adjustments are as follows:

Expenses - financial data schedule	\$ 1,366,839
Change in compensated absences	3,581
Depreciation expense	-
Expenses - Housing Authority Fund	<u>\$ 1,370,420</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, 2016 the County received a total of \$2,000,000 from SunRay under this agreement, less \$10,087 for the County's portion of expenditures.

NOTE 16. RECENT ACCOUNTING PRONOUNCEMENTS

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. The statement addresses accounting and financial reporting issues related to fair value measurements for financial reporting purposes. This statement requires disclosure to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques and was effective for financial statements for periods beginning after June 15, 2015. The County adopted this statement for fiscal year ending June 30, 2016.

In June 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The statement attempts to identify, in the context of the current governmental financial reporting environment, the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The requirements of the statement was effective for periods beginning after June 15, 2015. The County adopted this statement; however, had no effect on the County's financial statements.

**SAN JUAN COUNTY, NEW MEXICO
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 17. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2016.

- 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*. Effective for fiscal years beginning after June 15, 2016.
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Effective for fiscal years beginning after June 15, 2016.
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Effective for fiscal years beginning after June 15, 2017.
- GASB Statement No. 77, *Tax Abatement Disclosures*. Effective for fiscal years beginning after December 15, 2015.

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 PROPORATIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2016

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%	1.004%	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	42,790	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 27,807	28,097	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	117.88%	152.29%	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%	76.99%	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 30th of that year. 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 PROPORATIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2016

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%	0.053%	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	2,260	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 1,831	1,817	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	96.07%	124.38%	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%	76.99%	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 30th of that year. 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 PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2016

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%	0.009%	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	386	-	-	-	-	-	-	-	-
County's Covered-Employee Payroll	\$ 314	174	-	-	-	-	-	-	-	-
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	83.12%	221.84%	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%	76.99%	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 30th of that year. 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, 2016

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	3,243	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	3,181	3,243	-	-	-	-	-	-	-	-
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	\$ (12,886)	5		\$ (3,221)	(3,221)	(3,221)	(3,219)	(4)	
2015	11,839	5			2,220	2,220	2,220	5,179	-			
2016	-	5				-	-	-	-	-		
2017	-	5				-	-	-	-	-	-	
2018	-	5				-	-	-	-	-	-	-
2019	-	5				-	-	-	-	-	-	-
2020	-	5				-	-	-	-	-	-	-
2021	-	5				-	-	-	-	-	-	-
2022	-	5				-	-	-	-	-	-	-
2023	-	5				-	-	-	-	-	-	-
	\$ (1,047)			\$ (3,221)	(1,001)	(1,001)	(999)	5,175	-	-	-	-

*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 FY15 audit available at <http://saonm.org/> using the Audit Search function for agency 366.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at <http://saonm.org/> using the Audit Search function for agency 366.

STATE OF NEW MEXICO
SAN JUAN COUNTY
SCHEDULE OF COUNTY CONTRIBUTIONS
June 30, 2016

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	2,149	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	2,062	2,149	-	-	-	-	-	-	-	-
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	7,436	5			1,331	1,331	1,331	3,443	-			
2016	-	5				-	-	-	-	-		
2017	-	5				-	-	-	-	-	-	
2018	-	5				-	-	-	-	-	-	-
2019	-	5				-	-	-	-	-	-	-
2020	-	5				-	-	-	-	-	-	-
2021	-	5				-	-	-	-	-	-	-
2022	-	5				-	-	-	-	-	-	-
2023	-	5				-	-	-	-	-	-	-
	\$ (1,052)			\$ (2,122)	(791)	(791)	(791)	3,443	-	-	-	-

*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, 2016

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	984	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	1,015	984	-	-	-	-	-	-	-	-
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	\$ (4,208)	5		\$ (1,051)	(1,051)	(1,051)	(1,051)	(4)				
2015	4,059	5			808	808	808	1,635	-			
2016	-	5				-	-	-	-			
2017	-	5				-	-	-	-			
2018	-	5				-	-	-	-			
2019	-	5				-	-	-	-			
2020	-	5				-	-	-	-			
2021	-	5				-	-	-	-			
2022	-	5				-	-	-	-			
2023	-	5				-	-	-	-			
	\$ (149)			\$ (1,051)	(243)	(243)	(243)	1,631	-	-	-	-

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STATE OF NEW MEXICO
 SAN JUAN COUNTY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2016

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	110	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	104	110	-	-	-	-	-	-	-	-
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	344	5			81	81	81	101	-			
2016	-	5				-	-	-	-	-		
2017	-	5				-	-	-	-	-	-	
2018	-	5				-	-	-	-	-	-	-
2019	-	5					-	-	-	-	-	-
2020	-	5						-	-	-	-	-
2021	-	5							-	-	-	-
2022	-	5								-	-	-
2023	-	5									-	-
	<u>\$ 154</u>			<u>\$ (48)</u>	<u>33</u>	<u>33</u>	<u>35</u>	<u>101</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 COMMUNICATIONS AUTHORITY
 SCHEDULE OF COUNTY CONTRIBUTIONS
 June 30, 2016

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	175	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	167	175	-	-	-	-	-	-	-	-
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	603	5			109	109	109	276	-			
2016	-	5				-	-	-	-	-		
2017	-	5				-	-	-	-	-	-	
2018	-	5				-	-	-	-	-	-	-
2019	-	5				-	-	-	-	-	-	-
2020	-	5				-	-	-	-	-	-	-
2021	-	5				-	-	-	-	-	-	-
2022	-	5				-	-	-	-	-	-	-
2023	-	5				-	-	-	-	-	-	-
	\$ (86)			\$ (172)	(63)	(63)	(63)	275	-	-	-	-

*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, 2016

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	\$ 25	30	-	-	-	-	-	-	-	-
Contributions in Relation to the Contractually Required Contribution	25	30	-	-	-	-	-	-	-	-
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	\$ 102	5		\$ 26	26	26	24	-	
2015	(85)	5			(22)	(22)	(22)	(19)	-			
2016	-	5				-	-	-	-	-		
2017	-	5				-	-	-	-	-	-	
2018	-	5				-	-	-	-	-	-	-
2019	-	5				-	-	-	-	-	-	-
2020	-	5				-	-	-	-	-	-	-
2021	-	5				-	-	-	-	-	-	-
2022	-	5				-	-	-	-	-	-	-
2023	-	5				-	-	-	-	-	-	-
	\$ 17			\$ 26	4	4	2	(19)	-	-	-	-

*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 FY15 audit available at <http://saonm.org/> using the Audit Search function for agency 366.

Changes of assumptions. The Public Employees Retirement Association (PERA) of New Mexico Annual Actuarial Valuation as of June 30, 2015 report is available at <http://saonm.org/> using the Audit Search function for agency 366.

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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	133,290	133,290
Total revenues	<u>-</u>	<u>-</u>	<u>133,290</u>	<u>133,290</u>
Cash balance carryforward	18,900,132	18,900,132		
Total budgeted revenues	<u>18,900,132</u>	<u>18,900,132</u>		
Expenditures				
Capital outlay	18,900,132	18,900,132	3,365,860	15,534,272
Total expenditures	<u>18,900,132</u>	<u>18,900,132</u>	<u>3,365,860</u>	<u>15,534,272</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(3,232,570)	15,667,562
Fund balance, beginning	<u>18,894,882</u>	<u>18,894,882</u>	<u>18,894,882</u>	-
Fund balance, ending	<u>\$ 18,894,882</u>	<u>18,894,882</u>	<u>15,662,312</u>	<u>15,667,562</u>
Change in accounts payable			<u>(780,980)</u>	
GAAP fund balance			<u>\$14,881,332</u>	

SAN JUAN COUNTY, NEW MEXICO
GENERAL SUB FUNDS
JUNE 30, 2016

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, 2016

	General Sub	Appraisal	Road	Healthcare Assistance
ASSETS				
Pooled cash and investments	\$ 18,029,824	748,974	1,228,466	5,125,460
Receivables				
Taxes	3,234,329	-	301,605	985,939
Intergovernmental	98,538	-	-	-
Interest	123,320	-	-	-
Loan receivable	-	-	-	-
Other	182,254	-	7,696	-
Prepaid expenditures	8,000	-	396	-
Inventory	55,234	-	93,553	-
Total assets	\$ 21,731,499	748,974	1,631,716	6,111,399
LIABILITIES				
Accounts payable	\$ 494,410	611	183,259	765
Accrued payroll	818,031	-	122,865	3,621
Accrued claims	-	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	1,312,441	611	306,124	4,386
DEFERRED INFLOWS				
Property taxes	897,432	-	-	-
Unavailable revenue	68,651	-	-	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	966,083	-	-	-
FUND BALANCES				
Nonspendable	63,234	-	93,949	-
Restricted	-	748,363	-	6,107,013
Committed	-	-	-	-
Assigned	9,302,054	-	1,231,643	-
Unassigned	10,087,687	-	-	-
Total fund balances	19,452,975	748,363	1,325,592	6,107,013
Total liabilities, deferred inflows, and fund balances	\$ 21,731,499	748,974	1,631,716	6,111,399

Risk Management	Major Medical	Total
1,000,954	3,547,411	29,681,089
-	-	4,521,873
-	-	98,538
-	-	123,320
-	-	-
49,222	60,534	299,706
1,109,736	-	1,118,132
-	-	148,787
<u>2,159,912</u>	<u>3,607,945</u>	<u>35,991,445</u>

39,798	315,960	1,034,803
5,990	-	950,507
-	449,970	449,970
-	-	-
<u>45,788</u>	<u>765,930</u>	<u>2,435,280</u>

-	-	897,432
-	-	68,651
-	-	-
<u>-</u>	<u>-</u>	<u>966,083</u>

1,109,736	-	1,266,919
-	2,842,015	9,697,391
-	-	-
1,004,388	-	11,538,085
-	-	10,087,687
<u>2,114,124</u>	<u>2,842,015</u>	<u>32,590,082</u>

<u>2,159,912</u>	<u>3,607,945</u>	<u>35,991,445</u>
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**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND
Fiscal Year Ended June 30, 2016**

	General Sub	Appraisal	Road	Healthcare Assistance
Revenues				
Taxes	\$ 36,716,597	730,605	2,920,339	6,461,249
Intergovernmental - Federal	2,396,575	-	-	-
Intergovernmental - State	-	-	1,289,795	-
Intergovernmental - Other	651,557	-	-	-
Investment income	75,809	3,720	4,877	32,458
Fees	3,311,850	-	27,148	-
Sale of assets	54,468	-	18,099	-
Miscellaneous	668,787	30	118,705	9,284
Total revenues	43,875,643	734,355	4,378,963	6,502,991
Expenditures				
Current				
General government	9,330,016	591,898	-	-
Public safety	14,521,656	-	-	-
Public works	-	-	6,033,112	-
Health and welfare	561,500	-	-	5,973,536
Culture and recreation	3,670,050	-	-	-
Capital outlay	-	-	680,078	-
Total expenditures	28,083,222	591,898	6,713,190	5,973,536
Excess (deficiency) of revenues over (under) expenditures	15,792,421	142,457	(2,334,227)	529,455
Other Financing Sources (Uses)				
Transfers, in	1,868,073	-	2,385,692	-
Transfers, out	(18,868,461)	-	-	(264,909)
Total other financing sources (uses)	(17,000,388)	-	2,385,692	(264,909)
Net changes in fund balances	(1,207,967)	142,457	51,465	264,546
Fund balances, beginning of year	20,660,942	605,906	1,274,127	5,842,467
Fund balances, end of year	\$ 19,452,975	748,363	1,325,592	6,107,013

Risk Management	Major Medical	Total
-	-	46,828,790
-	-	2,396,575
-	-	1,289,795
-	-	651,557
6,236	28,430	151,530
-	7,138,619	10,477,617
-	-	72,567
232,684	9	1,029,499
238,920	7,167,058	62,897,930
2,962,162	-	12,884,076
-	-	14,521,656
-	-	6,033,112
-	8,303,093	14,838,129
-	-	3,670,050
-	-	680,078
2,962,162	8,303,093	52,627,101
(2,723,242)	(1,136,035)	10,270,829
2,946,043	-	7,199,808
-	-	(19,133,370)
2,946,043	-	(11,933,562)
222,801	(1,136,035)	(1,662,733)
1,891,323	3,978,050	34,252,815
2,114,124	2,842,015	32,590,082

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Taxes	\$ 38,739,111	38,739,111	37,405,074	(1,334,037)
Intergovernmental - Federal	2,014,300	2,014,300	2,396,575	382,275
Intergovernmental - State	-	-	-	-
Intergovernmental - Other	108,557	108,557	128,138	19,581
Investment income	60,000	60,000	100,840	40,840
Fees	3,284,900	3,284,900	3,291,194	6,294
Sale of assets	50,000	50,000	54,468	4,468
Miscellaneous	46,800	510,656	902,943	392,287
Total revenues	44,303,668	44,767,524	44,279,232	(488,292)
Cash balance carryforward	10,512,808	10,491,782		
Total budgeted revenues	54,816,476	55,259,306		
Expenditures				
General Government				
County Commission				
Salaries and benefits	202,773	202,773	202,398	375
Operating expenses	81,600	81,600	75,639	5,961
Total County Commission	284,373	284,373	278,037	6,336
Administration				
Salaries and benefits	704,753	704,753	601,885	102,868
Operating expenses	125,900	125,900	86,484	39,416
Total Administration	830,653	830,653	688,369	142,284
General Government				
Salaries and benefits	206,000	206,000	198,448	7,552
Operating expenses	1,507,509	1,506,759	1,296,176	210,583
Total General Government	1,713,509	1,712,759	1,494,624	218,135
Information Technology				
Salaries and benefits	713,571	713,571	714,272	(701)
Operating expenses	281,278	281,278	273,475	7,803
Total Information Technology	994,849	994,849	987,747	7,102
Geographic Information Systems				
Salaries and benefits	150,037	150,037	148,658	1,379
Operating expenses	382,674	382,674	352,950	29,724
Total Geographic Information Systems	532,711	532,711	501,608	31,103

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, 2016

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Finance				
Salaries and benefits	\$ 1,072,145	1,072,145	1,109,118	(36,973)
Operating expenses	155,705	156,455	119,401	37,054
Total Finance	1,227,850	1,228,600	1,228,519	81
County Clerk				
Salaries and benefits	477,884	477,884	397,732	80,152
Operating expenses	42,350	42,350	38,780	3,570
Total County Clerk	520,234	520,234	436,512	83,722
Bureau of Elections				
Salaries and benefits	247,868	247,868	204,397	43,471
Operating expenses	190,825	190,825	122,787	68,038
Total Bureau of Elections	438,693	438,693	327,184	111,509
Property Assessments				
Salaries and benefits	1,204,861	1,204,861	1,081,720	123,141
Operating expenses	46,344	46,344	40,840	5,504
Total Property Assessments	1,251,205	1,251,205	1,122,560	128,645
Treasurer				
Salaries and benefits	470,271	470,271	464,806	5,465
Operating expenses	183,512	176,672	126,712	49,960
Total Treasurer	653,783	646,943	591,518	55,425
Probate Judge				
Salaries and benefits	45,114	45,114	45,090	24
Operating expenses	1,000	1,000	837	163
Total Probate Judge	46,114	46,114	45,927	187
County Attorney				
Salaries and benefits	531,450	531,450	525,781	5,669
Operating expenses	128,075	128,075	24,052	104,023
Total County Attorney	659,525	659,525	549,833	109,692
Human Resources				
Salaries and benefits	497,153	497,153	497,698	(545)
Operating expenses	77,304	77,304	50,804	26,500
Total Human Resources	574,457	574,457	548,502	25,955

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, 2016

General Government (Continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Central Purchasing				
Salaries and benefits	\$ 352,291	352,291	334,554	17,737
Operating expenses	31,828	31,828	22,762	9,066
Total Central Purchasing	384,119	384,119	357,316	26,803
Total General Government	10,112,075	10,105,235	9,158,256	946,979
Public Safety				
Fire Prevention				
Salaries and benefits	1,094,515	1,311,643	1,008,977	302,666
Operating expenses	-	-	-	-
Total Fire Prevention	1,094,515	1,311,643	1,008,977	302,666
Law Enforcement				
Salaries and benefits	10,667,893	10,521,605	10,222,570	299,035
Operating expenses	2,310,185	2,225,185	1,767,327	457,858
Total Law Enforcement	12,978,078	12,746,790	11,989,897	756,893
Community Development				
Salaries and benefits	408,957	408,957	413,372	(4,415)
Operating expenses	30,369	30,369	24,468	5,901
Total Community Development	439,326	439,326	437,840	1,486
Building Inspection				
Salaries and benefits	383,599	383,599	367,703	15,896
Operating expenses	36,637	36,637	28,544	8,093
Total Building Inspection	420,236	420,236	396,247	23,989
Emergency Management				
Salaries and benefits	441,642	441,642	443,631	(1,989)
Operating expenses	73,168	73,168	82,171	(9,003)
Total Emergency Management	514,810	514,810	525,802	(10,992)
Safety				
Salaries and benefits	122,076	122,076	123,720	(1,644)
Operating expenses	28,952	28,952	25,581	3,371
Total Safety	151,028	151,028	149,301	1,727
Total Public Safety	15,597,993	15,583,833	14,508,064	1,075,769

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Health and Welfare				
Social Services				
Operating expenses	\$ 533,784	533,784	491,391	42,393
Youth Employment				
Salaries and benefits	96,626	96,626	69,839	26,787
Total Health and Welfare	630,410	630,410	561,230	69,180
Culture and Recreation				
Parks and Facilities				
Salaries and benefits	3,292,514	3,292,514	3,204,526	87,988
Operating expenses	566,169	566,169	427,204	138,965
Total Parks and Facilities	3,858,683	3,858,683	3,631,730	226,953
Total Culture and Recreation	3,858,683	3,858,683	3,631,730	226,953
Total expenditures	30,199,161	30,178,161	27,859,280	2,318,881
Excess (deficiency) of revenues over (under) expenditures	24,617,315	25,081,145	16,419,952	1,830,589
Other Financing Sources (Uses)				
Transfers in	2,399,661	2,438,161	2,404,882	(33,279)
Transfers out	(27,016,976)	(27,519,306)	(18,835,087)	8,684,219
Total other financing sources (uses)	(24,617,315)	(25,081,145)	(16,430,205)	8,650,940
Net change in fund balance	-	-	(10,253)	10,481,529
Fund balance-beginning	20,660,942	20,660,942	20,660,942	-
Fund balance-ending	\$ 20,660,942	20,660,942	20,650,689	10,481,529
Change in FMV investments			40,328	
Change in accounts receivable			(1,328,113)	
Change in prepaid expenses			7,750	
Change in accounts payable			118,324	
Change in accrued liabilities			(205,089)	
Change in deferred inflows			169,086	
GAAP fund balance			<u>\$ 19,452,975</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 700,000	700,000	730,605	30,605
Investment income	4,000	4,000	3,720	(280)
Miscellaneous	-	-	30	30
Total revenues	<u>704,000</u>	<u>704,000</u>	<u>734,355</u>	<u>30,355</u>
Cash balance carryforward	-	-		
Total budgeted revenues	<u>704,000</u>	<u>704,000</u>		
Expenditures				
Salaries and benefits	460,501	460,501	460,501	-
Operating expenses	140,231	140,231	132,601	7,630
Total expenditures	<u>600,732</u>	<u>600,732</u>	<u>593,102</u>	<u>7,630</u>
Excess (deficiency) of revenues over (under) expenditures	103,268	103,268	141,253	37,985
GAAP fund balance, beginning	605,906	605,906	605,906	-
GAAP fund balance, ending	<u>\$ 709,174</u>	<u>709,174</u>	747,159	<u>37,985</u>
Change in accounts payable			<u>1,204</u>	
GAAP fund balance			<u>\$ 748,363</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,640,000	2,640,000	3,166,801	526,801
Intergovernmental - State	370,960	370,960	1,296,216	925,256
Investment income	6,000	6,000	4,877	(1,123)
Sale of assets	20,000	20,000	18,099	(1,901)
Fees	34,000	34,000	34,716	716
Miscellaneous	20,000	20,000	236,952	216,952
Total revenues	<u>3,090,960</u>	<u>3,090,960</u>	<u>4,757,661</u>	<u>1,666,701</u>
Cash balance carryforward	16,937	16,937		
Total budgeted revenues	<u>3,107,897</u>	<u>3,107,897</u>		
Expenditures				
Salaries and benefits	3,667,354	3,667,354	3,707,077	(39,723)
Operating expenses	2,689,359	2,689,359	2,295,806	393,553
Capital outlay	1,948,787	1,948,787	614,541	1,334,246
Total expenditures	<u>8,305,500</u>	<u>8,305,500</u>	<u>6,617,424</u>	<u>1,688,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,197,603)</u>	<u>(5,197,603)</u>	<u>(1,859,763)</u>	<u>3,337,840</u>
Other Financing Sources (Uses)				
Transfers in	5,197,603	5,197,603	2,385,692	(2,811,911)
Net change in fund balances	-	-	525,929	525,929
Fund balance, beginning	<u>1,274,127</u>	<u>1,274,127</u>	<u>1,274,127</u>	-
Fund balance, ending	<u>\$ 1,274,127</u>	<u>1,274,127</u>	<u>1,800,056</u>	<u>525,929</u>
Change in accounts receivable			(384,284)	
Change in prepaid expenses			(85)	
Change in accounts payable			(69,476)	
Change in accrued liabilities			<u>(20,619)</u>	
GAAP fund balance			<u>\$1,325,592</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 6,598,066	6,598,066	6,558,847	(39,219)
Investment income	10,000	10,000	32,458	22,458
Miscellaneous	-	-	18,312	18,312
Total revenues	6,608,066	6,608,066	6,609,617	1,551
Cash balance carryforward	856,155	892,903		
Total budgeted revenues	7,464,221	7,500,969		
Expenditures				
Health and welfare				
Salaries and benefits	107,068	107,068	108,751	(1,683)
Operating expenses	7,057,635	7,089,713	5,866,873	1,222,840
Capital outlay	6,000	6,000	-	6,000
Total expenditures	7,170,703	7,202,781	5,975,624	1,227,157
Excess (deficiency) of revenues over (under) expenditures	293,518	298,188	633,993	335,805
Other Financing Sources (Uses)				
Transfers out	(293,518)	(298,188)	(264,909)	33,279
Net change in fund balance	-	-	369,084	369,084
Fund balance, beginning	5,842,467	5,842,467	5,842,467	-
Fund balance, ending	\$ 5,842,467	5,842,467	6,211,551	369,084
Change in accounts receivable			(106,626)	
Change in accounts payable			3,517	
Change in accrued liabilities			(1,429)	
GAAP fund balance			<u>\$6,107,013</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
RISK MANAGEMENT - GENERAL SUB FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Investment income	\$ 8,000	8,000	6,236	(1,764)
Miscellaneous	22,644	166,054	201,696	35,642
Total revenues	30,644	174,054	207,932	33,878
Cash balance carryforward	530	530		
Total budgeted revenues	31,174	174,584		
Expenditures				
Current				
Salaries and benefits	1,445,625	1,599,035	1,530,858	68,177
Operating expenses	1,520,784	1,555,636	1,622,693	(67,057)
Total expenditures	2,966,409	3,154,671	3,153,551	1,120
Excess (deficiency) of revenues over (under) expenditures	(2,935,235)	(2,980,087)	(2,945,619)	34,998
Other Financing Sources (Uses)				
Transfers in	2,935,235	2,980,087	2,946,043	(34,044)
Net change in fund balance	-	-	424	954
Fund balance, beginning of year	1,891,323	1,891,323	1,891,323	-
Fund balance, end of year	\$ 1,891,323	1,891,323	1,891,747	954
Change in accounts receivable			30,988	
Change in prepaid expenses			224,523	
Change in accounts payable			(31,119)	
Change in accrued liabilities			(2,015)	
GAAP fund balance			<u>\$2,114,124</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
MAJOR MEDICAL FUND - GENERAL SUB FUND
Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 7,131,519	7,131,519	7,406,714	275,195
Investment income	20,000	20,000	28,430	8,430
Miscellaneous	-	-	4	4
Total revenues	<u>7,151,519</u>	<u>7,151,519</u>	<u>7,435,148</u>	<u>283,629</u>
Cash balance carryforward	<u>1,918,961</u>	<u>1,918,961</u>		
Total budgeted revenues	<u>9,070,480</u>	<u>9,070,480</u>		
Expenditures				
Salaries and benefits	192,863	192,863	200,665	(7,802)
Employee health claims and prescriptions	8,579,248	8,579,248	7,870,633	708,615
Contractual services	298,369	298,369	295,018	3,351
Total expenditures	<u>9,070,480</u>	<u>9,070,480</u>	<u>8,366,316</u>	<u>704,164</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(931,168)</u>	<u>987,793</u>
Fund balance, beginning of year	<u>3,978,050</u>	<u>3,978,050</u>	<u>3,978,050</u>	-
Fund balance, end of year	<u>\$ 3,978,050</u>	<u>3,978,050</u>	<u>3,046,882</u>	<u>987,793</u>
Change in accounts receivable			(215,432)	
Change in accounts payable			77,004	
Change in accrued liabilities			<u>(66,439)</u>	
GAAP fund balance			<u>\$2,842,015</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

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
COMBINING BALANCE SHEETS
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
June 30, 2016

	Gross Receipts Tax		
	Comm. / EMS	Ambulance	Total
ASSETS			
Pooled cash and investments	\$ 9,954,090	500,477	10,454,567
Receivables			
Taxes	1,017,302	-	1,017,302
Total assets	\$ 10,971,392	500,477	11,471,869
LIABILITIES			
Accounts payable	\$ -	146,145	146,145
Total liabilities	-	146,145	146,145
FUND BALANCES			
Nonspendable	-	-	-
Restricted	10,971,392	354,332	11,325,724
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	10,971,392	354,332	11,325,724
Total liabilities and fund balances	\$ 10,971,392	500,477	11,471,869

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GROSS RECEIPTS TAX COMMUNICATIONS / EMS
Fiscal Year Ended June 30, 2016

	Gross Receipts Tax Comm. / EMS	Ambulance	Total
Revenues			
Taxes	\$ 6,664,381	-	6,664,381
Investment income	63,185	3,123	66,308
Total revenues	6,727,566	3,123	6,730,689
Expenditures			
Current			
Public safety	4,271,517	2,205,489	6,477,006
Capital outlay	-	404,607	404,607
Total expenditures	4,271,517	2,610,096	6,881,613
Excess (deficiency) of revenues over (under) expenditures	2,456,049	(2,606,973)	(150,924)
Other Financing Sources (Uses)			
Transfers, in	-	2,741,342	2,741,342
Transfers, out	(2,741,342)	(55,278)	(2,796,620)
Total other financing sources (uses)	(2,741,342)	2,686,064	(55,278)
Net changes in fund balances	(285,293)	79,091	(206,202)
Fund balances, beginning of year	11,256,685	275,241	11,531,926
Fund balances, end of year	\$ 10,971,392	354,332	11,325,724

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GROSS RECEIPTS TAX COMMUNICATIONS/EMS - SPECIAL REVENUE FUND -
(GRT COMMUNICATIONS/EMS SUB FUND)
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Gross receipts taxes	\$ 6,676,916	6,676,916	6,754,678	77,762
Investment income	50,000	50,000	63,185	13,185
Total revenues	<u>6,726,916</u>	<u>6,726,916</u>	<u>6,817,863</u>	<u>90,947</u>
Cash balance carryforward	<u>1,608,163</u>	<u>1,608,163</u>		
Total budgeted revenues	<u>8,335,079</u>	<u>8,335,079</u>		
Expenditures				
Public safety				
Operating expenses	4,271,517	4,271,517	4,271,517	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,271,517</u>	<u>4,271,517</u>	<u>4,271,517</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	4,063,562	4,063,562	2,546,346	90,947
Other Financing Sources (Uses)				
Transfers out	<u>(4,063,562)</u>	<u>(4,063,562)</u>	<u>(2,741,342)</u>	<u>1,322,220</u>
Net change in fund balance	-	-	(194,996)	1,413,167
Fund balance, beginning	<u>11,256,685</u>	<u>11,256,685</u>	<u>11,256,685</u>	<u>-</u>
Fund balance, ending	<u>\$ 11,256,685</u>	<u>11,256,685</u>	11,061,689	<u>1,413,167</u>
Change in accounts receivable			<u>(90,297)</u>	
GAAP fund balance			<u>\$ 10,971,392</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
AMBULANCE - SPECIAL REVENUE FUND - (GRT COMMUNICATIONS/EMS SUB FUND)
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 1,000	1,000	3,123	2,123
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>3,123</u>	<u>2,123</u>
Cash balance carryforward	434,953	434,953		
Total budgeted revenues	<u>435,953</u>	<u>435,953</u>		
Expenditures				
Public safety				
Salaries and benefits	715,268	715,268	786,153	(70,885)
Operating expenses	2,432,495	2,432,495	1,498,215	934,280
Capital outlay	483,674	483,674	404,607	79,067
Total expenditures	<u>3,631,437</u>	<u>3,631,437</u>	<u>2,688,975</u>	<u>942,462</u>
Excess (deficiency) of revenues over (under) expenditures	(3,195,484)	(3,195,484)	(2,685,852)	944,585
Other Financing Sources (Uses)				
Transfers in	3,250,762	3,250,762	2,741,342	(509,420)
Transfers out	(55,278)	(55,278)	(55,278)	-
Total other financing sources (uses)	<u>3,195,484</u>	<u>3,195,484</u>	<u>2,686,064</u>	<u>(509,420)</u>
Net change in fund balance	-	-	212	435,165
Fund balance, beginning	<u>275,241</u>	<u>275,241</u>	<u>275,241</u>	-
Fund balance, ending	<u>\$ 275,241</u>	<u>275,241</u>	<u>275,453</u>	<u>435,165</u>
Change in accounts payable			<u>78,879</u>	
GAAP fund balance			<u>\$ 354,332</u>	

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

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, 2016**

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).

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

SPECIAL REVENUE FUNDS (CONTINUED)

Fund: Valley Fire, Cedar Hill, Flora Vista, La Plata, Blanco, Lee Acres, Center Point, Hart Valley, Sullivan Road, Navajo Dam, Shiprock, Dzilh-Na-O-Dith-Hle, Newcomb, and Ojo. The fund was created by authority of state statute (see Section 59A-53, NMSA 1978 Compilation).

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

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

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

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

CAPITAL PROJECTS FUNDS

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

CDBG Project Fund. County management established this fund to account for projects using Community Development Block Grants. The most recent project is the Lower Valley Senior Center.

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

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

CAPITAL PROJECTS FUNDS

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.

ERP Project. County management established this fund to account for implementation costs associated with the County's new Enterprise Resource Planning system. The financial statement portion of the conversion is set to go live January 16, 2017.

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.

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2016**

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
ASSETS				
Pooled cash and investments	\$ 700	16,423	42,104	-
Receivables				
Taxes	236,155	-	-	64,416
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Loan receivable	-	-	-	-
Other	6,713	-	139,309	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Total assets	\$ 243,568	16,423	181,413	64,416
LIABILITIES				
Accounts payable	\$ 339,384	9,176	-	-
Accrued payroll	46,333	-	-	-
Other current liabilities	-	-	-	-
Total liabilities	385,717	9,176	-	-
DEFERRED INFLOWS				
Property taxes	-	-	-	-
Unavailable revenue	-	-	-	-
Unavailable revenue - HUD	-	-	-	-
Total deferred inflows	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	7,247	181,413	64,416
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	(142,149)	-	-	-
Total fund balances	(142,149)	7,247	181,413	64,416
Total liabilities, deferred inflows, and fund balances	\$ 243,568	16,423	181,413	64,416

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Fire Excise Tax	D.W.I. Facilities
13,498	111,462	10,698	11,913	-	2,324,715	2,089,868
-	-	-	-	-	472,311	-
-	1,650	-	-	110,444	147,720	85,072
-	-	-	-	-	-	-
-	-	-	-	55,183	-	-
-	-	7,180	-	-	-	57,628
-	-	-	-	-	3,803	-
-	-	73,801	-	-	-	-
<u>13,498</u>	<u>113,112</u>	<u>91,679</u>	<u>11,913</u>	<u>165,627</u>	<u>2,948,549</u>	<u>2,232,568</u>
-	1,887	24,495	-	277,363	115,604	21,439
-	1,852	24,649	-	-	-	84,459
-	-	17,510	-	-	-	-
-	<u>3,739</u>	<u>66,654</u>	-	<u>277,363</u>	<u>115,604</u>	<u>105,898</u>
-	-	-	-	-	-	-
-	1,000	-	-	257,437	-	-
-	-	-	-	-	-	-
-	<u>1,000</u>	-	-	<u>257,437</u>	-	-
-	-	73,801	-	-	3,803	-
13,498	108,373	-	11,913	-	2,829,142	2,126,670
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(48,776)	-	(369,173)	-	-
<u>13,498</u>	<u>108,373</u>	<u>25,025</u>	<u>11,913</u>	<u>(369,173)</u>	<u>2,832,945</u>	<u>2,126,670</u>
<u>13,498</u>	<u>113,112</u>	<u>91,679</u>	<u>11,913</u>	<u>165,627</u>	<u>2,948,549</u>	<u>2,232,568</u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2016

	County Clerk's Recording Fees	Fire Districts	Housing Authority	Water Reserve Fund
ASSETS				
Pooled cash and investments	\$ 357,434	2,299,697	96,992	5,344,653
Receivables				
Taxes	-	-	-	80,493
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Loan receivable	-	-	-	-
Other	-	-	34,324	-
Prepaid expenditures	-	34,817	-	-
Inventory	-	-	-	-
Total assets	\$ 357,434	2,334,514	131,316	5,425,146
LIABILITIES				
Accounts payable	\$ -	160,244	55	-
Accrued payroll	-	-	5,835	-
Other current liabilities	-	-	-	-
Total liabilities	-	160,244	5,890	-
DEFERRED INFLOWS				
Property taxes	-	-	-	68,467
Unavailable revenue	-	-	-	-
Unavailable revenue - HUD	-	-	34,324	-
Total deferred inflows	-	-	34,324	68,467
FUND BALANCES				
Nonspendable	-	34,817	-	-
Restricted	357,434	2,139,453	91,102	-
Committed	-	-	-	5,356,564
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	115
Total fund balances	357,434	2,174,270	91,102	5,356,679
Total liabilities, deferred inflows, and fund balances	\$ 357,434	2,334,514	131,316	5,425,146

Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	GRT Revenue Bond Series 2008	Capital Replacement	Capital Replacement Reserve
1,111,809	-	4,039	3,564,850	-	33,374	4,582,504
167,210	668,838	-	-	-	-	-
-	82,693	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	10,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,279,019	751,531	4,039	3,564,850	-	43,374	4,582,504
-	56,646	1,451	200,844	-	43,374	-
-	89,432	-	-	-	-	-
-	-	-	-	-	-	-
-	146,078	1,451	200,844	-	43,374	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,279,019	605,453	2,588	3,364,006	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,582,504
-	-	-	-	-	-	-
1,279,019	605,453	2,588	3,364,006	-	-	4,582,504
1,279,019	751,531	4,039	3,564,850	-	43,374	4,582,504



San Juan County Fire Engine 220

**SAN JUAN COUNTY, NEW MEXICO
 COMBINING BALANCE SHEETS
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 June 30, 2016**

	Road Construction	ERP Project	Debt Service	Total Nonmajor Funds
ASSETS				
Pooled cash and investments	\$ 102,245	3,088,737	1,024,721	26,232,436
Receivables				
Taxes	-	-	-	1,689,423
Intergovernmental	-	-	-	427,579
Interest	-	-	-	-
Loan receivable	-	-	-	55,183
Other	-	-	-	255,154
Prepaid expenditures	-	-	-	38,620
Inventory	-	-	-	73,801
Total assets	\$ 102,245	3,088,737	1,024,721	28,772,196
LIABILITIES				
Accounts payable	\$ -	158,933	-	1,410,895
Accrued payroll	-	-	-	252,560
Other current liabilities	-	-	-	17,510
Total liabilities	-	158,933	-	1,680,965
DEFERRED INFLOWS				
Property taxes	-	-	-	68,467
Unavailable revenue	-	-	-	258,437
Unavailable revenue - HUD	-	-	-	34,324
Total deferred inflows	-	-	-	361,228
FUND BALANCES				
Nonspendable	-	-	-	112,421
Restricted	102,245	-	900,755	14,184,727
Committed	-	-	-	5,356,564
Assigned	-	2,929,804	123,966	7,636,274
Unassigned (deficit)	-	-	-	(559,983)
Total fund balances	102,245	2,929,804	1,024,721	26,730,003
Total liabilities, deferred inflows, and fund balances	\$ 102,245	3,088,737	1,024,721	28,772,196

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
Fiscal Year Ended June 30, 2016

	Solid Waste	Emergency Medical Services	Farm and Range	Hospital Gross Receipts Tax
Revenues				
Taxes	\$ 1,574,817	-	-	423,675
Intergovernmental - Federal	-	-	-	-
Intergovernmental - State	-	100,425	151,194	-
Intergovernmental - Other	173,156	-	-	-
Investment income	943	-	817	-
Fees	478,699	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,227,615	100,425	152,011	423,675
Expenditures				
Current				
General government	-	-	-	-
Public Safety	-	110,199	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Environmental	2,925,844	-	191,297	-
Capital outlay	181,037	-	-	-
Bond issuance costs	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
Total expenditures	3,106,881	110,199	191,297	-
Excess (Deficiency) of revenues over (under) expenditures	(879,266)	(9,774)	(39,286)	423,675
Other Financing Sources (Uses)				
Transfers, in	514,484	-	-	-
Transfers, out	-	-	-	(416,328)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	514,484	-	-	(416,328)
Net changes in fund balances	(364,782)	(9,774)	(39,286)	7,347
Fund balances (deficit), beginning of year	222,633	17,021	220,699	57,069
Fund balances (deficit), end of year	\$ (142,149)	7,247	181,413	64,416

Law Enforcement Protection	Criminal Justice Training Authority	Riverview Golf Course Fund	Recreation	Inter-Governmental Grants	Fire Excise Tax	D.W.I. Facilities
-	-	-	-	-	2,658,758	-
-	-	-	-	509,229	-	-
82,200	-	-	-	2,403,892	-	2,297,077
-	154,000	-	-	-	47,280	440,000
-	1,061	324	-	-	12,932	-
-	76,928	610,062	-	-	212,766	288,209
-	5,115	-	-	-	9,426	-
128	1,967	66,415	-	12,289	22,916	2,512
82,328	239,071	676,801	-	2,925,410	2,964,078	3,027,798
-	-	-	-	851,753	-	-
56,206	219,414	-	-	-	2,474,256	3,152,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,038,882	4,000	-	-	-
-	-	-	-	-	-	-
31,446	39,233	109,991	-	2,731,333	29,910	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
87,652	258,647	1,148,873	4,000	3,583,086	2,504,166	3,152,952
(5,324)	(19,576)	(472,072)	(4,000)	(657,676)	459,912	(125,154)
-	-	483,000	-	117,761	-	98,515
-	-	-	-	-	(379,905)	-
-	-	-	-	-	-	-
-	-	483,000	-	117,761	(379,905)	98,515
(5,324)	(19,576)	10,928	(4,000)	(539,915)	80,007	(26,639)
18,822	127,949	14,097	15,913	170,742	2,752,938	2,153,309
13,498	108,373	25,025	11,913	(369,173)	2,832,945	2,126,670

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2016

	County Clerks Recording Fees	Fire Districts	Housing Authority	Water Reserve Fund
Revenues				
Taxes	\$ -	-	-	1,764,750
Intergovernmental - Federal	-	-	1,401,614	-
Intergovernmental - State	-	2,616,804	-	-
Intergovernmental - Other	-	-	883	-
Investment income	1,998	-	16	29,943
Fees	100,170	-	-	-
Sale of assets	-	-	-	-
Miscellaneous	-	3,163	5,317	-
Total revenues	102,168	2,619,967	1,407,830	1,794,693
Expenditures				
Current				
General government	34,414	-	-	-
Public Safety	-	1,494,351	-	-
Public works	-	-	-	-
Health and welfare	-	-	1,370,420	-
Culture and recreation	-	-	-	-
Environmental	-	-	-	1,962,000
Capital outlay	939	129,960	-	-
Bond issuance costs	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest Expense	-	-	-	-
Total expenditures	35,353	1,624,311	1,370,420	1,962,000
Excess (Deficiency) of revenues over (under) expenditures	66,815	995,656	37,410	(167,307)
Other Financing Sources (Uses)				
Transfers, in	-	-	-	-
Transfers, out	-	-	-	(104,676)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	-	-	(104,676)
Net changes in fund balances	66,815	995,656	37,410	(271,983)
Fund balances (deficit), beginning of year	290,619	1,178,614	53,692	5,628,662
Fund balances (deficit), end of year	\$ 357,434	2,174,270	91,102	5,356,679

Gross Receipts Tax Reserve	Juvenile Services	CDBG Project	Hospital Construction Project	GRT Revenue Bond Series 2008	Capital Replacement	Capital Replacement Reserve
1,096,159	2,350,732	-	-	-	-	-
-	-	-	-	-	-	-
-	733,070	-	-	-	-	-
-	-	-	-	-	-	-
-	835	-	30,782	552	-	22,402
-	14,754	-	-	-	-	-
-	-	-	-	-	-	-
-	4,474	-	3,000	-	11,847	-
1,096,159	3,103,865	-	33,782	552	11,847	22,402
-	-	-	-	-	-	-
-	3,529,178	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	73,883	47,822	3,558,558	138,077	2,440,724	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,603,061	47,822	3,558,558	138,077	2,440,724	-
1,096,159	(499,196)	(47,822)	(3,524,776)	(137,525)	(2,428,877)	22,402
-	83,205	50,410	416,328	(378)	4,864,816	2,267,669
(1,161,820)	-	-	-	-	(3,401,179)	(117,383)
-	-	-	-	-	-	-
(1,161,820)	83,205	50,410	416,328	(378)	1,463,637	2,150,286
(65,661)	(415,991)	2,588	(3,108,448)	(137,903)	(965,240)	2,172,688
1,344,680	1,021,444	-	6,472,454	137,903	965,240	2,409,816
1,279,019	605,453	2,588	3,364,006	-	-	4,582,504

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2016

	Road Construction	ERP Project	Debt Service	Total Nonmajor Funds
Revenues				
Taxes	\$ -	-	5,620,410	15,489,301
Intergovernmental - Federal	89,059	-	-	1,999,902
Intergovernmental - State	1,284	-	-	8,385,946
Intergovernmental - Other	-	-	-	815,319
Investment income	587	5,456	32,071	140,719
Fees	-	-	-	1,781,588
Sale of assets	-	-	-	14,541
Miscellaneous	-	-	-	134,028
Total revenues	90,930	5,456	5,652,481	28,761,344
Expenditures				
Current				
General government	-	-	-	886,167
Public Safety	-	-	-	11,036,556
Public works	-	-	-	-
Health and welfare	-	-	-	1,370,420
Culture and recreation	-	-	-	1,042,882
Environmental	-	-	-	5,079,141
Capital outlay	67,985	476,831	-	10,057,729
Bond issuance costs	-	-	-	-
Debt Service-principal	-	-	3,050,000	3,050,000
Debt Service-interest expense	-	-	2,570,169	2,570,169
Total expenditures	67,985	476,831	5,620,169	35,093,064
Excess (Deficiency) of revenues over (under) expenditures	22,945	(471,375)	32,312	(6,331,720)
Other Financing Sources (Uses)				
Transfers, in	-	3,401,179	-	12,296,989
Transfers, out	-	-	(2,089,684)	(7,670,975)
Payment - refunded bond escrow	-	-	-	-
Total other financing sources (uses)	-	3,401,179	(2,089,684)	4,626,014
Net changes in fund balances	22,945	2,929,804	(2,057,372)	(1,705,706)
Fund balances (deficit), beginning of year	79,300	-	3,082,093	28,435,709
Fund balances (deficit), end of year	\$ 102,245	2,929,804	1,024,721	26,730,003

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT) -
BUDGET AND ACTUAL
SOLID WASTE - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,361,680	1,361,680	1,560,311	198,631
Intergovernmental - other	197,807	197,807	173,156	(24,651)
Investment income	600	600	876	276
Charges for service	483,000	483,000	482,757	(243)
Total revenues	<u>2,043,087</u>	<u>2,043,087</u>	<u>2,217,100</u>	<u>174,013</u>
Cash balance carryforward	146,837	146,837		
Total budgeted revenues	<u>2,189,924</u>	<u>2,189,924</u>		
Expenditures				
Environmental				
Salaries and benefits	1,571,047	1,571,047	1,580,764	(9,717)
Operating expenses	1,413,765	1,413,765	1,250,130	163,635
Capital outlay	292,416	258,704	46,880	211,824
Total expenditures	<u>3,277,228</u>	<u>3,243,516</u>	<u>2,877,774</u>	<u>365,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,087,304)</u>	<u>(1,053,592)</u>	<u>(660,674)</u>	<u>539,755</u>
Other Financing Sources (Uses)				
Transfers in	1,087,304	1,053,592	514,484	(539,108)
Net change in fund balance	-	-	(146,190)	647
Fund balance, beginning	<u>222,633</u>	<u>222,633</u>	<u>222,633</u>	-
Fund balance, ending	<u>\$ 222,633</u>	<u>222,633</u>	<u>76,443</u>	<u>647</u>
Change in accounts receivable			10,568	
Change in accounts payable			(226,158)	
Change in accrued liabilities			<u>(3,002)</u>	
GAAP fund balance (deficit)			<u>\$ (142,149)</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 105,975	100,424	100,424	-
Total revenues	<u>105,975</u>	<u>100,424</u>	<u>100,424</u>	-
Cash balance carryforward	17,021	10,721		
Total budgeted revenues	<u>122,996</u>	<u>111,145</u>		
Expenditures				
Public Safety				
Operating expenses	104,220	106,057	101,022	5,035
Capital outlay	18,776	11,388	-	11,388
Total expenditures	<u>122,996</u>	<u>117,445</u>	<u>101,022</u>	<u>16,423</u>
Excess (deficiency) of revenues over (under) expenditures	-	(6,300)	(598)	16,423
Fund balance, beginning	<u>17,021</u>	<u>17,021</u>	<u>17,021</u>	-
Fund balance, ending	<u>\$ 17,021</u>	<u>10,721</u>	<u>16,423</u>	<u>16,423</u>
Change in accounts payable			<u>(9,176)</u>	
GAAP fund balance			<u>\$ 7,247</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 10,716	150,025	11,885	(138,140)
Investment income	800	800	817	17
Total revenues	<u>11,516</u>	<u>150,825</u>	<u>12,702</u>	<u>(138,123)</u>
Cash balance carryforward	125,729	125,729		
Total budgeted revenues	<u>137,245</u>	<u>276,554</u>		
Expenditures				
Environmental				
Operating expenses	137,245	276,554	191,297	85,257
Total expenditures	<u>137,245</u>	<u>276,554</u>	<u>191,297</u>	<u>85,257</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(178,595)	(52,866)
Fund balance, beginning	220,699	220,699	220,699	-
Fund balance, ending	<u>\$ 220,699</u>	<u>220,699</u>	42,104	<u>(52,866)</u>
Change in accounts receivable			<u>139,309</u>	
GAAP fund balance			<u>\$ 181,413</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ -	416,328	416,328	-
Total revenues	-	416,328	416,328	-
Cash balance carryforward	-	-		
Total budgeted revenues	-	416,328		
Expenditures				
Public safety				
Operating expenses	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	416,328	416,328	-
Other Financing Sources (Uses)				
Transfers out	-	(416,328)	(416,328)	-
Net change in fund balance	-	-	-	-
Fund balance, beginning	57,069	57,069	57,069	-
Fund balance, ending	<u>\$ 57,069</u>	<u>57,069</u>	57,069	-
Changes in accounts receivables			<u>7,347</u>	
GAAP fund balance			<u>\$ 64,416</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 82,200	82,200	82,200	-
Miscellaneous	-	-	128	128
Total revenues	<u>82,200</u>	<u>82,200</u>	<u>82,328</u>	<u>128</u>
Cash balance carryforward	19,197	19,197		
Total budgeted revenues	<u>101,397</u>	<u>101,397</u>		
Expenditures				
Public safety				
Operating expenses	64,951	69,951	56,581	13,370
Capital outlay	36,446	31,446	31,446	-
Total expenditures	<u>101,397</u>	<u>101,397</u>	<u>88,027</u>	<u>13,370</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(5,699)	13,498
Fund balance, beginning	18,822	18,822	18,822	-
Fund balance, ending	<u>\$ 18,822</u>	<u>18,822</u>	13,123	<u>13,498</u>
Change in accounts payable			<u>375</u>	
GAAP fund balance			<u>\$ 13,498</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Other	\$ 154,000	154,000	153,642	(358)
Investment income	1,000	1,000	1,061	61
Charges for service	51,000	51,000	83,297	32,297
Miscellaneous	-	-	7,082	7,082
Total revenues	206,000	206,000	245,082	39,082
Cash balance carryforward	37,488	67,881		
Total budgeted revenues	243,488	273,881		
Expenditures				
Public safety				
Salaries and benefits	134,688	134,689	130,510	4,179
Operating expenses	68,800	99,192	87,331	11,861
Capital outlay	40,000	40,000	39,233	767
Total expenditures	243,488	273,881	257,074	16,807
Excess (deficiency) of revenues over (under) expenditures	-	-	(11,992)	55,889
Fund balance, beginning	127,949	127,949	127,949	-
Fund balance, ending	\$ 127,949	127,949	115,957	55,889
Change in accounts receivable			(6,012)	
Change in accounts payable			(1,178)	
Change in accrued liabilities			(394)	
GAAP fund balance			<u>\$ 108,373</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for service	\$ 642,400	642,400	610,062	(32,338)
Investment income	800	800	324	(476)
Miscellaneous	71,650	71,650	55,724	(15,926)
Total revenues	714,850	714,850	666,110	(48,740)
Cash balance carryforward	-	-		
Total budgeted revenues	714,850	714,850		
Expenditures				
Cultural and Recreation				
Salaries and benefits	673,132	673,132	628,737	44,395
Operating expenses	409,128	409,128	405,636	3,492
Capital outlay	110,000	110,000	109,991	9
Total expenditures	1,192,260	1,192,260	1,144,364	47,896
Excess (deficiency) of revenues over (under) expenditures	(477,410)	(477,410)	(478,254)	(844)
Other Financing Sources (Uses)				
Transfers in	493,175	493,175	483,000	(10,175)
Net change in fund balance	15,765	15,765	4,746	(11,019)
Fund balance, beginning	14,097	14,097	14,097	-
Fund balance, ending	\$ 29,862	29,862	18,843	(11,019)
Change in accounts receivable			(5,661)	
Change in accounts payable			16,690	
Change in accrued liabilities			(4,847)	
GAAP fund balance			<u>\$ 25,025</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	-	-
Total revenues	-	-	-	-
Cash balance carryforward	-	11,912		
Total budgeted revenues	-	11,912		
Expenditures				
Cultural and Recreation				
Operating expenses	-	11,912	4,000	7,912
Total expenditures	-	11,912	4,000	7,912
Excess (deficiency) of revenues over (under) expenditures	-	-	(4,000)	7,912
Fund balance, beginning	15,913	15,913	15,913	-
Fund balance, ending	<u>\$ 15,913</u>	<u>15,913</u>	11,913	<u>7,912</u>
GAAP fund balance			<u>\$ 11,913</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - Federal	\$ 3,330,733	3,626,533	2,757,089	(869,444)
Intergovernmental - State	78,945	649,720	110,314	(539,406)
Miscellaneous	-	-	139,243	139,243
Total revenues	<u>3,409,678</u>	<u>4,276,253</u>	<u>3,006,646</u>	<u>(1,269,607)</u>
Cash balance carryforward	485,347	403,284		
Total budgeted revenues	<u>3,895,025</u>	<u>4,679,537</u>		
Expenditures				
Health and welfare				
Operating expenses	607,790	929,812	732,310	197,502
Capital outlay	3,287,235	3,867,486	3,038,437	829,049
Total expenditures	<u>3,895,025</u>	<u>4,797,298</u>	<u>3,770,747</u>	<u>1,026,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(117,761)</u>	<u>(764,101)</u>	<u>(646,340)</u>
Other Financing Sources (Uses)				
Transfers in	-	117,761	117,761	-
Net change in fund balances	-	-	(646,340)	(646,340)
Fund balance, beginning	<u>170,742</u>	<u>170,742</u>	<u>170,742</u>	<u>-</u>
Fund balance, ending	<u>\$ 170,742</u>	<u>170,742</u>	<u>(475,598)</u>	<u>(646,340)</u>
Change in accounts receivable			(206,505)	
Change in accounts payable			<u>312,930</u>	
GAAP fund balance			<u>\$ (369,173)</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,232,512	2,232,512	2,352,146	119,634
Investment income	10,000	10,000	12,932	2,932
Charges for service	10,825	78,325	77,766	(559)
Sale of assets	-	-	9,426	9,426
Miscellaneous	7,200	9,375	58,007	48,632
Total revenues	<u>2,260,537</u>	<u>2,330,212</u>	<u>2,510,277</u>	<u>180,065</u>
Cash balance carryforward	1,149,152	1,088,674		
Total budgeted revenues	<u>3,409,689</u>	<u>3,418,886</u>		
Expenditures				
Public Safety				
Operating expenses	2,802,119	2,811,316	2,275,151	536,165
Capital outlay	227,665	227,665	29,910	197,755
Total expenditures	<u>3,029,784</u>	<u>3,038,981</u>	<u>2,305,061</u>	<u>733,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>379,905</u>	<u>379,905</u>	<u>205,216</u>	<u>913,985</u>
Other Financing Sources (Uses)				
Transfers out	(379,905)	(379,905)	(379,905)	-
Net change in fund balances	-	-	(174,689)	913,985
Fund balance, beginning	<u>2,752,938</u>	<u>2,752,938</u>	<u>2,752,938</u>	-
Fund balance, ending	<u>\$ 2,752,938</u>	<u>2,752,938</u>	<u>2,578,249</u>	<u>913,985</u>
Change in accounts receivable			303,082	
Change in accounts payable			(48,386)	
GAAP fund balance			<u>\$2,832,945</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
D.W.I. FACILITIES- SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental - State	\$ 2,147,545	2,147,545	2,221,773	74,228
Charges for service	263,550	263,550	288,209	24,659
Miscellaneous	440,000	440,000	542,512	102,512
Total revenues	2,851,095	2,851,095	3,052,494	201,399
Cash balance carryforward	-	-		
Total budgeted revenues	2,851,095	2,851,095		
Expenditures				
Public Safety				
Salaries and benefits	2,635,570	2,635,570	2,569,989	65,581
Operating expenses	715,074	715,074	614,366	100,708
Capital outlay	119,330	119,330	-	119,330
Total expenditures	3,469,974	3,469,974	3,184,355	285,619
Excess (deficiency) of revenues over (under) expenditures	(618,879)	(618,879)	(131,861)	487,018
Other Financing Sources (Uses)				
Transfers in	686,794	691,464	98,515	(592,949)
Net change in fund balances	67,915	72,585	(33,346)	(105,931)
Fund balance, beginning	2,153,309	2,153,309	2,153,309	-
Fund balance, ending	\$ 2,221,224	2,225,894	2,119,963	(105,931)
Change in accounts receivable			1,971	
Change in accounts payable			44,868	
Change in accrued liabilities			(13,493)	
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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Recording fees	\$ 100,000	100,000	100,170	170
Investment income	2,000	2,000	1,998	(2)
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>102,168</u>	<u>168</u>
Cash balance carryforward	-	-		
Total budgeted revenues	<u>102,000</u>	<u>102,000</u>		
Expenditures				
General Government				
Operating expenses	59,900	59,900	35,506	24,394
Capital outlay	14,500	14,500	939	13,561
Total expenditures	<u>74,400</u>	<u>74,400</u>	<u>36,445</u>	<u>37,955</u>
Excess (deficiency) of revenues over (under) expenditures	27,600	27,600	65,723	38,123
Fund balance, beginning	290,619	290,619	290,619	-
Fund balance, ending	<u>\$ 318,219</u>	<u>318,219</u>	356,342	<u>38,123</u>
Change in accounts payable			<u>1,092</u>	
GAAP fund balance			<u>\$ 357,434</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FIRE DISTRICTS - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 1,687,316	2,616,804	2,616,804	-
Miscellaneous	-	-	3,241	3,241
Total revenues	<u>1,687,316</u>	<u>2,616,804</u>	<u>2,620,045</u>	<u>3,241</u>
Cash balance carryforward	<u>1,170,191</u>	<u>1,170,191</u>		
Total budgeted revenues	<u>2,857,507</u>	<u>3,786,995</u>		
Expenditures				
Public Safety				
Operating expenses	1,419,513	2,349,001	1,368,426	980,575
Capital outlay	1,437,994	1,437,994	122,113	1,315,881
Total expenditures	<u>2,857,507</u>	<u>3,786,995</u>	<u>1,490,539</u>	<u>2,296,456</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	1,129,506	2,299,697
Fund balance, beginning	<u>1,178,614</u>	<u>1,178,614</u>	<u>1,178,614</u>	-
Fund balance, ending	<u>\$ 1,178,614</u>	<u>1,178,614</u>	2,308,120	<u>2,299,697</u>
Change in prepaid expenses			(2,209)	
Change in accounts payable			<u>(131,641)</u>	
GAAP fund balance			<u>\$2,174,270</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 1,086,334	1,317,064	1,401,614	84,550
Investment Income	16	16	16	-
Miscellaneous	-	-	6,200	6,200
Total revenues	<u>1,086,350</u>	<u>1,317,080</u>	<u>1,407,830</u>	<u>90,750</u>
Cash balance carryforward	57,556	57,556		
Total budgeted revenues	<u>1,143,906</u>	<u>1,374,636</u>		
Expenditures				
Health and welfare				
Salaries and benefits	151,368	151,368	156,080	(4,712)
Operating expenses	992,538	1,223,268	1,212,613	10,655
Total expenditures	<u>1,143,906</u>	<u>1,374,636</u>	<u>1,368,693</u>	<u>5,943</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	39,137	96,693
Fund balance, beginning	53,692	53,692	53,692	-
Fund balance, ending	<u>\$ 53,692</u>	<u>53,692</u>	92,829	<u>39,137</u>
Change in accounts payable			20	
Change in accrued liabilities			<u>(1,747)</u>	
GAAP fund balance			<u>\$ 91,102</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Local Effort	\$ 1,455,321	1,455,321	1,493,485	38,164
Taxes - State Shared	331,659	331,659	271,150	(60,509)
Investment Income	32,000	32,000	29,943	(2,057)
Total revenues	<u>1,818,980</u>	<u>1,818,980</u>	<u>1,794,578</u>	<u>(24,402)</u>
Cash balance carryforward	<u>1,783,568</u>	<u>1,822,068</u>		
Total budgeted revenues	<u>3,602,548</u>	<u>3,641,048</u>		
Expenditures				
Current				
Environmental				
Operating expenses	<u>1,962,000</u>	<u>1,962,000</u>	<u>1,962,000</u>	-
Total expenditures	<u>1,962,000</u>	<u>1,962,000</u>	<u>1,962,000</u>	-
Excess (deficiency) of revenues over (under) expenditures	1,640,548	1,679,048	(167,422)	(24,402)
Other Financing Sources (Uses)				
Transfers out	<u>(1,640,548)</u>	<u>(1,679,048)</u>	<u>(104,676)</u>	<u>1,574,372</u>
Net change in fund balance	-	-	(272,098)	1,549,970
Fund balance, beginning	<u>5,628,662</u>	<u>5,628,662</u>	<u>5,628,662</u>	-
Fund balance, ending	<u>\$ 5,628,662</u>	<u>5,628,662</u>	5,356,564	<u>(272,098)</u>
Change in accounts receivable			7,379	
Change in deferred inflows			<u>(7,264)</u>	
GAAP fund balance			<u>\$5,356,679</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 1,099,678	1,099,678	1,111,809	12,131
Cash balance carryforward	62,142	62,142		
Total budgeted revenues	<u>1,161,820</u>	<u>1,161,820</u>		
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>1,161,820</u>	<u>1,161,820</u>	<u>1,111,809</u>	<u>12,131</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,161,820)</u>	<u>(1,161,820)</u>	<u>(1,161,820)</u>	-
Net change in fund balance	-	-	(50,011)	12,131
Fund balance, beginning	<u>1,344,680</u>	<u>1,344,680</u>	<u>1,344,680</u>	-
Fund balance, ending	<u>\$ 1,344,680</u>	<u>1,344,680</u>	1,294,669	<u>12,131</u>
Change in accounts receivable			<u>(15,650)</u>	
GAAP fund balance			<u>\$1,279,019</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 2,364,807	2,364,807	2,413,332	48,525
Intergovernmental - State	659,000	659,000	706,719	47,719
Investment income	1,000	1,000	835	(165)
Charges for service	10,500	10,500	19,848	9,348
Miscellaneous	1,500	1,500	4,474	2,974
Total revenues	3,036,807	3,036,807	3,145,208	108,401
Cash balance carryforward	331,677	331,677		
Total budgeted revenues	3,368,484	3,368,484		
Expenditures				
Public safety				
Salaries and benefits	2,928,467	2,928,467	2,750,111	178,356
Operating expenses	801,935	801,935	736,096	65,839
Capital outlay	143,000	143,000	73,883	69,117
Total expenditures	3,873,402	3,873,402	3,560,090	313,312
Excess (deficiency) of revenues over (under) expenditures	(504,918)	(504,918)	(414,882)	(313,312)
Other Financing Sources (Uses)				
Transfers in	504,918	504,918	83,205	(421,713)
Net change in fund balance	-	-	(331,677)	(735,025)
Fund balance, beginning	1,021,444	1,021,444	1,021,444	-
Fund balance, ending	\$ 1,021,444	1,021,444	689,767	(735,025)
Change in accounts receivable			(41,343)	
Change in accounts payable			(28,424)	
Change in accrued liabilities			(14,547)	
GAAP fund balance			<u>\$ 605,453</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CDBG - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Intergovernmental - Federal	\$ -	493,000	-	(493,000)
Total revenues	-	493,000	-	(493,000)
Cash balance carryforward	-	-		
Total budgeted revenues	-	493,000		
Expenditures				
Capital outlay	-	543,410	46,371	497,039
Total expenditures	-	543,410	46,371	497,039
Excess (deficiency) of revenues over (under) expenditures	-	(50,410)	(46,371)	4,039
Other Financing Sources (Uses)				
Transfers in	-	50,410	50,410	-
Net change in fund balance	-	-	4,039	4,039
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	-	4,039	4,039
Change in accounts payable			(1,451)	
GAAP fund balance			\$ 2,588	

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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	30,782	30,782
Miscellaneous	-	-	3,000	3,000
Total revenues	<u>-</u>	<u>-</u>	<u>33,782</u>	<u>33,782</u>
Cash balance carryforward	6,775,029	6,775,029		
Total budgeted revenues	<u>6,775,029</u>	<u>6,775,029</u>		
Expenditures				
Capital outlay	6,775,029	7,191,357	3,660,289	3,531,068
Total expenditures	<u>6,775,029</u>	<u>7,191,357</u>	<u>3,660,289</u>	<u>3,531,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(416,328)</u>	<u>(3,626,507)</u>	<u>3,564,850</u>
Other Financing Sources (Uses)				
Transfers in	-	416,328	416,328	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(3,210,179)</u>	<u>3,564,850</u>
Fund balance, beginning	6,472,454	6,472,454	6,472,454	-
Fund balance, ending	<u>\$ 6,472,454</u>	<u>6,472,454</u>	<u>3,262,275</u>	<u>3,564,850</u>
Change in accounts payable			<u>101,731</u>	
GAAP fund balance			<u>\$3,364,006</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	175	552	377
Total revenues	-	175	552	377
Cash balance carryforward	137,903	137,903		
Total budgeted revenues	137,903	138,078		
Expenditures				
Capital outlay	137,903	138,078	138,077	1
Total expenditures	137,903	138,078	138,077	1
Excess (deficiency) of revenues over (under) expenditures	-	-	(137,525)	378
Other Financing Sources (Uses)				
Transfers out	-	-	(378)	(378)
Net change in fund balance	-	-	(137,903)	-
Fund balance, beginning	137,903	137,903	137,903	-
Fund balance, ending	<u>\$ 137,903</u>	<u>137,903</u>	-	<u>-</u>
Change in accounts receivable			-	
Change in accounts payable			-	
GAAP fund balance			<u>\$ -</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	-	1,847	1,847
Total revenues	-	-	1,847	1,847
Cash balance carryforward	1,094,914	1,094,914		
Total budgeted revenues	1,094,914	1,094,914		
Expenditures				
Capital outlay	6,729,910	3,955,210	2,532,024	1,423,186
Total expenditures	6,729,910	3,955,210	2,532,024	1,423,186
Excess (deficiency) of revenues over (under) expenditures	(5,634,996)	(2,860,296)	(2,530,177)	1,425,033
Other Financing Sources (Uses)				
Transfers in	5,634,996	6,261,475	4,831,442	(1,430,033)
Transfers out	-	(3,401,179)	(3,401,179)	-
Total other financing sources (uses)	5,634,996	2,860,296	1,430,263	(1,430,033)
Net change in fund balance	-	-	(1,099,914)	(5,000)
Fund balance, beginning	965,240	965,240	965,240	-
Fund balance, ending	\$ 965,240	965,240	(134,674)	(5,000)
Change in accounts receivable			43,374	
Change in accounts payable			91,300	
GAAP fund balance			\$ -	

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 10,000	10,000	22,402	12,402
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>22,402</u>	<u>12,402</u>
Cash balance carryforward	-	-		
Total budgeted revenues	<u>10,000</u>	<u>10,000</u>		
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>10,000</u>	<u>10,000</u>	<u>22,402</u>	<u>12,402</u>
Other Financing Sources (Uses)				
Transfers in	3,177,985	5,267,670	2,267,669	(3,000,001)
Transfers out	-	(303,461)	(117,383)	186,078
Total other financing sources (uses)	<u>3,177,985</u>	<u>4,964,209</u>	<u>2,150,286</u>	<u>(2,813,923)</u>
Net change in fund balance	3,187,985	4,974,209	2,172,688	(2,801,521)
Fund balance, beginning	<u>2,409,816</u>	<u>2,409,816</u>	<u>2,409,816</u>	-
Fund balance, ending	<u>\$ 5,597,801</u>	<u>7,384,025</u>	<u>4,582,504</u>	<u>(2,801,521)</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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - Federal	\$ 360,877	360,877	111,222	(249,655)
Investment income	-	-	587	587
Total revenues	<u>360,877</u>	<u>360,877</u>	<u>111,809</u>	<u>(249,068)</u>
Cash balance carryforward	132,926	132,926		
Total budgeted revenues	<u>493,803</u>	<u>493,803</u>		
Expenditures				
Road construction	493,803	493,803	142,490	351,313
Total expenditures	<u>493,803</u>	<u>493,803</u>	<u>142,490</u>	<u>351,313</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(30,681)	102,245
Fund balance, beginning	79,300	79,300	79,300	-
Fund balance, ending	<u>\$ 79,300</u>	<u>79,300</u>	48,619	<u>102,245</u>
Change in accounts receivable			(20,879)	
Change in accounts payable			<u>74,505</u>	
GAAP fund balance			<u>\$ 102,245</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ERP PROJECT - CAPITAL PROJECTS FUND
Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	-	5,456	5,456
Total revenues	-	-	<u>5,456</u>	<u>5,456</u>
Cash balance carryforward	-	-		
Total budgeted revenues	-	-		
Expenditures				
Capital outlay	-	3,401,179	317,898	3,083,281
Total expenditures	-	<u>3,401,179</u>	<u>317,898</u>	<u>3,083,281</u>
Excess (deficiency) of revenues over (under) expenditures	-	(3,401,179)	(312,442)	3,088,737
Other Financing Sources (Uses)				
Transfers in	-	3,401,179	3,401,179	-
Net change in fund balance	-	-	3,088,737	3,088,737
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>-</u>	<u>3,088,737</u>	<u>3,088,737</u>
Change in accounts payable			<u>(158,933)</u>	
GAAP fund balance			<u><u>\$2,929,804</u></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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gross receipts taxes	\$ 5,620,408	5,620,408	5,620,410	2
Investment income	19,800	19,800	32,071	12,271
Total revenues	<u>5,640,208</u>	<u>5,640,208</u>	<u>5,652,481</u>	<u>12,273</u>
Cash balance carryforward	-	2,069,648		
Total Budgeted revenues	<u>5,640,208</u>	<u>7,709,856</u>		
Expenditures				
Debt Service				
Principal	3,050,000	3,050,000	3,050,000	-
Interest	2,570,166	2,570,171	2,570,169	2
Total expenditures	<u>5,620,166</u>	<u>5,620,171</u>	<u>5,620,169</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	20,042	2,089,685	32,312	12,275
Other Financing Sources (Uses)				
Transfers out	-	(2,089,685)	(2,089,684)	1
Total other financing sources (uses)	<u>-</u>	<u>(2,089,685)</u>	<u>(2,089,684)</u>	<u>1</u>
Net change in fund balances	20,042	-	(2,057,372)	12,276
Fund balance, beginning	<u>3,082,093</u>	<u>3,082,093</u>	<u>3,082,093</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,102,135</u>	<u>3,082,093</u>	<u>1,024,721</u>	<u>12,276</u>

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

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, 2016

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
CLERK REFUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 905	375	366	914
LIABILITIES				
Due to clerk refunds	\$ 905	375	366	914
CONSERVANCY AND IRRIGATION FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	543,117	543,117	-
LIABILITIES				
Due to other taxing districts	\$ -	543,117	543,117	-
MUNICIPALITIES FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	3,500,766	3,500,766	-
LIABILITIES				
Due to other taxing districts	\$ -	3,500,766	3,500,766	-
STATE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ -	4,137,814	4,137,814	-
LIABILITIES				
Due to other taxing districts	\$ -	4,137,814	4,137,814	-
SCHOOL FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ -	49,812,529	49,812,529	-
LIABILITIES				
Due to other taxing districts	\$ -	49,812,529	49,812,529	-

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
Fiscal Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
SUSPENSE FUND				
ASSETS				
Pooled cash and investments - restricted	\$ 119,394	77,079,840	76,105,528	1,093,706
Property taxes receivable	2,471,208	54,473,882	54,173,870	2,771,220
Total assets	\$ 2,590,602	131,553,722	130,279,398	3,864,926
LIABILITIES				
Due to other taxing districts	2,590,602	60,301,247	59,026,923	3,864,926
Total Liabilities	\$ 2,590,602	60,301,247	59,026,923	3,864,926
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Pooled cash and investments - restricted	\$ 120,299	77,080,215	76,105,894	1,094,620
Property taxes receivable	2,471,208	54,473,882	54,173,870	2,771,220
Total Assets	\$ 2,591,507	131,554,097	130,279,764	3,865,840
LIABILITIES				
Due to clerk refunds	\$ 905	375	366	914
Due to other taxing districts	2,590,602	60,301,247	59,026,923	3,864,926
Total liabilities	\$ 2,591,507	60,301,622	59,027,289	3,865,840

**SAN JUAN COUNTY, NEW MEXICO
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

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, 2016**

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
ASSETS			
Pooled cash and investments	\$ 500,477	463,408	963,885
Receivables			
Intergovernmental	19,599	-	19,599
Other	819	-	819
Prepaid expenditures	71,347	-	71,347
Total assets	\$ 592,242	463,408	1,055,650
LIABILITIES			
Accounts payable	\$ 30,889	12,521	43,410
Accrued payroll	97,921	-	97,921
Total liabilities	128,810	12,521	141,331
DEFERRED INFLOWS			
Unavailable revenue	8,300	-	8,300
Total deferred inflows	8,300	-	8,300
FUND BALANCES			
Nonspendable	71,347	-	71,347
Restricted	-	-	-
Committed	383,785	450,887	834,672
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	455,132	450,887	906,019
Total liabilities, deferred inflows, and fund balances	\$ 592,242	463,408	1,055,650

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE COMBINING BALANCE SHEETS - COMMUNICATIONS AUTHORITY
TO THE STATEMENT OF NET POSITION
June 30, 2016

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of net position are different because:	<u>Communications Authority</u>
Total Fund Balance Communications Authority	\$ 906,019
Receivables that are not available to pay for current period expenditures and, therefore are deferred in the funds.	8,300
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	173,386
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,013,891
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. The net affect of long-term debt is as follows:	
Net pension liability	(2,259,627)
Net affect of compensated absences	<u>(192,905)</u>
	(2,452,532)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(85,785)</u>
Net position Communications Authority	<u><u>\$ 1,563,279</u></u>

SAN JUAN COUNTY, NEW MEXICO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
COMMUNICATIONS AUTHORITY
Fiscal Year Ended June 30, 2016

	Communications Authority Operating	Communications Authority Capital	Total Communications Authority
Revenues			
Intergovernmental - State	\$ 14,051	-	14,051
Intergovernmental - Other	3,895,872	-	3,895,872
Investment income	3,162	3,288	6,450
Miscellaneous	16,649	-	16,649
Total revenues	<u>3,929,734</u>	<u>3,288</u>	<u>3,933,022</u>
Expenditures			
Current			
Public Safety	3,889,639	-	3,889,639
Capital outlay	80,086	359,372	439,458
Total expenditures	<u>3,969,725</u>	<u>359,372</u>	<u>4,329,097</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,991)</u>	<u>(356,084)</u>	<u>(396,075)</u>
Net changes in fund balances	(39,991)	(356,084)	(396,075)
Fund balances, beginning of year	<u>495,123</u>	<u>806,971</u>	<u>1,302,094</u>
Fund balances, end of year	<u>\$ 455,132</u>	<u>450,887</u>	<u>906,019</u>

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, 2016

	<u>Component Unit</u>
Amounts reported for Communications Authority in the statement of activities are different because:	<u>Communications Authority</u>
Net changes in fund balances total governmental fund	\$ (396,075)
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.	350,002
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	8,300
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	(6,633)
Change in net pension liability	<u>101,645</u>
	95,012
Change in net position Communications Authority	\$ <u><u>57,239</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS AUTHORITY - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - State	\$ 15,000	15,000	3,667	(11,333)
Intergovernmental - Other	4,708,672	4,708,672	3,895,872	(812,800)
Investment income	5,000	5,000	3,162	(1,838)
Miscellaneous	5,000	5,000	16,617	11,617
Total revenues	4,733,672	4,733,672	3,919,318	(814,354)
Cash balance carryforward	-	32,631		
Total budgeted revenues	4,733,672	4,766,303		
Expenditures				
Public Safety				
Salaries and benefits	3,356,019	3,356,019	2,826,155	529,864
Operating expenses	1,370,677	1,370,677	1,061,644	309,033
Capital outlay	-	39,607	39,607	-
Total expenditures	4,726,696	4,766,303	3,927,406	838,897
Excess (deficiency) of revenues over (under) expenditures	6,976	-	(8,088)	24,543
Fund balance, beginning	495,123	495,123	495,123	-
Fund balance, ending	\$ 502,099	495,123	487,035	24,543
Change in accounts receivable			9,354	
Change in prepaid expenses			(19,328)	
Change in accounts payable			(4,185)	
Change in accrued liabilities			(17,744)	
GAAP fund balance			<u>\$ 455,132</u>	

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNICATIONS AUTHORITY CAPITAL - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 2,500	2,500	3,288	788
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>3,288</u>	<u>788</u>
Cash balance carryforward	<u>493,260</u>	<u>493,260</u>		
Total budgeted revenues	<u>495,760</u>	<u>495,760</u>		
Expenditures				
Capital outlay	<u>495,760</u>	<u>495,760</u>	<u>353,901</u>	<u>141,859</u>
Total expenditures	<u>495,760</u>	<u>495,760</u>	<u>353,901</u>	<u>141,859</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(350,613)</u>	<u>(141,071)</u>
Fund balance, beginning	<u>806,971</u>	<u>806,971</u>	<u>806,971</u>	<u>-</u>
Fund balance, ending	<u>\$ 806,971</u>	<u>806,971</u>	<u>456,358</u>	<u>(141,071)</u>
Change in accounts payable			<u>(5,471)</u>	
GAAP fund balance			<u>\$ 450,887</u>	

**SAN JUAN COUNTY, NEW MEXICO
BALANCE SHEET
SAN JUAN WATER COMMISSION
June 30, 2016**

	<u>San Juan Water Commission</u>
ASSETS	
Pooled cash and investments	\$ 3,226
Prepaid expenditures	<u>16,559</u>
Total assets	<u><u>\$ 19,785</u></u>
LIABILITIES	
Accounts payable	\$ 39,356
Accrued payroll	<u>15,724</u>
Total liabilities	<u>55,080</u>
FUND BALANCES	
Nonspendable	16,559
Restricted	-
Committed	-
Assigned	-
Unassigned (Deficit)	<u>(51,854)</u>
Total fund balance (Deficit)	<u>(35,295)</u>
Total liabilities and fund balances (Deficit)	<u><u>\$ 19,785</u></u>

SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE BALANCE SHEET SAN JUAN WATER COMMISSION
TO THE STATEMENT OF NET POSITION
June 30, 2016

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of net position are different because:	<u>San Juan Water Commission</u>
Total Fund Balance (Deficit) San Juan Water Commission	\$ (35,295)
Defined benefit pension plan deferred outflows are not financial resources, and, therefore, are not reported in the funds.	61,958
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	25,160
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. The net affect of long-term debt is as follows:	
Net pension liability	(386,423)
Net affect of compensated absences	<u>(31,812)</u>
	(418,235)
Defined benefit pension plan deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(9,932)</u>
Net position San Juan Water Commission	<u><u>\$ (376,344)</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, 2016

	<u>San Juan Water Commission</u>
Revenues	
Intergovernmental - Other	\$ 1,962,000
Investment income	1,035
Fees	7,052
Miscellaneous	<u>187</u>
Total revenues	<u>1,970,274</u>
Expenditures	
Current	
Environmental	1,855,014
Capital outlay	<u>15,810</u>
Total expenditures	<u>1,870,824</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>99,450</u>
Net changes in fund balances	99,450
Fund balance (deficit), beginning of year	<u>(134,745)</u>
Fund balance (deficit), end of year	<u><u>\$ (35,295)</u></u>

**SAN JUAN COUNTY, NEW MEXICO
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - SAN JUAN WATER COMMISSION
TO THE STATEMENT OF ACTIVITIES
Fiscal Year Ended June 30, 2016**

	<u>Component Unit</u>
Amounts reported for San Juan Water Commission in the statement of activities are different because:	<u>San Juan Water Commission</u>
Net changes in fund balances total governmental fund	\$ 99,450
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	(8,190)
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	32,511
Net pension activity	<u>(1,660)</u>
	30,851
	<u>30,851</u>
Change in net position San Juan Water Commission	<u><u>\$ 122,111</u></u>

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SAN JUAN WATER COMMISSION - COMPONENT UNIT - SPECIAL REVENUE FUND
Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental other	\$ 3,375,208	3,375,208	1,800,836	(1,574,372)
Investment income	1,000	1,000	1,035	35
Fees	8,751	8,751	7,132	(1,619)
Miscellaneous	-	-	106	106
Total revenues	3,384,959	3,384,959	1,809,109	(1,575,850)
Cash balance carryforward	-	-		
Total budgeted revenues	3,384,959	3,384,959		
Expenditures				
Current				
Environmental				
Salaries and benefits	602,216	602,216	429,562	172,654
Operating expenses	1,189,065	1,189,065	1,410,538	(221,473)
Capital outlay	1,589,000	1,589,000	15,810	1,573,190
Total expenditures	3,380,281	3,380,281	1,855,910	1,524,371
Excess (deficiency) of revenues over (under) expenditures	4,678	4,678	(46,801)	(51,479)
Fund balance (deficit), beginning	(134,745)	(134,745)	(134,745)	-
Fund balance, ending	\$ (130,067)	(130,067)	(181,546)	(51,479)
Change in prepaid expenses			(376)	
Change in accounts payable			150,521	
Change in accrued liabilities			(3,894)	
GAAP fund balance (Deficit)			\$ (35,295)	

**SAN JUAN COUNTY, NEW MEXICO
STATISTICAL SECTION
June 30, 2016**

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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Primary Government Governmental Activities					
Net investment in capital assets	\$ 101,789,063	99,404,659	126,888,528	151,354,543	161,240,728
Restricted	57,049,924	85,767,872	76,534,768	64,651,646	49,534,640
Unrestricted	21,174,778	21,140,718	23,420,938	22,729,468	29,318,842
Total governmental activities net position	<u>\$ 180,013,765</u>	<u>206,313,249</u>	<u>226,844,234</u>	<u>238,735,657</u>	<u>240,094,210</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Net investment in capital assets	\$ 1,436,277	1,365,768	2,219,071	1,696,202	1,498,884
Restricted	-	-	-	-	6,866,256
Unrestricted	4,726,984	6,034,938	7,245,166	6,985,364	50,755
Total Communications Authority net position	<u>\$ 6,163,261</u>	<u>7,400,706</u>	<u>9,464,237</u>	<u>8,681,566</u>	<u>8,415,895</u>
<u>San Juan Water Commission</u>					
Net investment in capital assets	\$ 36,019	27,817	30,408	29,126	21,408
Restricted	-	-	-	-	101,487
Unrestricted	2,014,146	889,748	200,326	(24,987)	533
Total San Juan Water Commission net position	<u>\$ 2,050,165</u>	<u>917,565</u>	<u>230,734</u>	<u>4,139</u>	<u>123,428</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.

SCHEDULE 1

Fiscal Year				
2012	2013	2014	2015	2016
171,338,386	175,555,180	175,548,986	158,073,975	179,500,540
43,784,988	39,698,702	46,060,723	57,555,249	64,347,651
28,938,256	24,615,489	24,500,265	(10,969,996)	(40,232,029)
244,061,630	239,869,371	246,109,974	204,659,228	203,616,162
1,292,689	1,099,407	919,538	2,663,889	3,013,891
7,038,159	2,794,999	536,561	1,025,147	906,019
62,534	78,146	79,981	(2,182,996)	(2,356,631)
8,393,382	3,972,552	1,536,080	1,506,040	1,563,279
20,665	40,644	32,000	33,350	25,160
92,269	23,602	-	-	-
553	1,000	12,137	(531,805)	(401,504)
113,487	65,246	44,137	(498,455)	(376,344)

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenses					
Governmental activities:					
General government	\$ 14,031,046	16,045,023	18,336,265	20,727,485	16,098,952
Public safety	39,688,102	44,186,566	45,027,490	44,929,414	48,168,541
Public works	6,366,308	7,747,021	7,816,257	7,655,029	8,153,552
Health and welfare	14,038,470	17,997,903	21,108,345	18,442,636	21,941,072
Culture and recreation	3,933,351	4,552,527	5,555,398	5,170,712	5,929,125
Environmental	3,323,786	3,710,884	3,876,585	7,015,661	6,038,756
Interest on long-term debt	3,187,875	3,226,345	3,464,626	3,183,962	2,916,646
Total governmental activities expenses	<u>\$ 84,568,938</u>	<u>97,466,269</u>	<u>105,184,966</u>	<u>107,124,899</u>	<u>109,246,644</u>
Program Revenues (see Schedule 3)					
Governmental activities:					
Charges for services:					
General government	\$ 1,033,562	1,240,351	1,668,349	1,322,714	859,637
Public Safety	765,960	1,254,033	1,399,139	1,269,599	1,226,359
Health and welfare	5,310,921	5,859,701	6,660,677	8,405,169	8,281,350
Culture and recreation	2,784,826	3,521,082	3,689,775	3,803,744	4,145,942
Other activities	329,494	285,207	282,574	251,377	246,033
Operating grants and contributions	11,136,665	16,277,232	16,024,794	15,847,170	16,703,739
Capital grants and contributions	2,971,067	8,635,839	10,634,591	15,958,904	6,128,672
Total governmental activities program revenues	<u>\$ 24,332,495</u>	<u>37,073,445</u>	<u>40,359,899</u>	<u>46,858,677</u>	<u>37,591,732</u>
Net (Expense)/Revenue	<u>\$ (60,236,443)</u>	<u>(60,392,824)</u>	<u>(64,825,067)</u>	<u>(60,266,222)</u>	<u>(71,654,912)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes (see Schedule 4)					
Property taxes	\$ 16,794,458	19,175,278	20,207,811	21,800,443	22,437,794
Gross receipts taxes	37,741,077	42,060,583	40,928,066	33,217,840	34,451,419
Gas/Motor vehicle taxes	1,625,501	1,800,586	1,685,025	1,707,702	1,756,470
Franchise taxes	579,408	876,336	1,210,037	1,364,763	1,654,368
Oil & gas taxes	16,085,560	17,313,715	15,645,026	10,480,170	8,937,100
Cigarette taxes	20,483	23,269	18,880	24,861	1,583
Payments in lieu of taxes	1,234,023	1,219,606	2,748,488	2,054,090	2,070,333
Loss on defeasance	-	-	-	-	-
Investment earnings	3,609,971	3,560,458	2,147,124	932,788	797,644
Sale of capital assets	-	-	-	-	-
Miscellaneous	599,916	662,477	765,595	574,988	906,754
Transfers	-	-	-	-	-
Total governmental activities	<u>\$ 78,290,397</u>	<u>86,692,308</u>	<u>85,356,052</u>	<u>72,157,645</u>	<u>73,013,465</u>
Changes in Net Position	<u>\$ 18,053,954</u>	<u>26,299,484</u>	<u>20,530,985</u>	<u>11,891,423</u>	<u>1,358,553</u>

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

SCHEDULE 2

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
14,647,172	21,473,156	12,299,000	15,240,846	13,181,633
49,229,236	45,636,411	46,700,182	51,041,679	48,787,263
8,182,539	8,384,588	7,570,696	8,763,722	8,068,608
25,702,891	23,115,610	20,463,300	18,361,113	19,332,996
5,661,587	5,492,795	5,596,955	5,608,439	5,898,928
4,401,860	4,619,678	4,722,692	4,583,796	3,257,035
2,512,177	1,957,436	2,505,359	996,151	2,032,252
<u>110,337,462</u>	<u>110,679,674</u>	<u>99,858,184</u>	<u>104,595,746</u>	<u>100,558,715</u>
969,361	1,021,700	914,970	1,028,942	3,026,073
1,111,097	1,081,830	1,104,044	1,228,529	4,098,361
8,758,928	8,698,826	8,258,531	8,553,509	2,992,823
3,658,019	2,951,902	2,898,273	2,906,816	1,350,304
686,164	551,384	602,979	504,469	1,695,566
19,487,601	17,007,211	12,542,884	10,834,903	10,974,772
2,270,397	3,455,946	4,683,445	1,506,240	3,338,698
<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>	<u>26,563,408</u>	<u>27,476,597</u>
<u>(73,395,895)</u>	<u>(75,910,875)</u>	<u>(68,853,058)</u>	<u>(78,032,338)</u>	<u>(73,082,118)</u>
23,254,261	23,076,380	23,393,993	23,005,565	23,417,911
37,453,608	35,368,570	35,174,676	40,715,728	41,714,064
1,877,938	1,978,015	2,014,338	2,107,049	2,006,991
1,691,234	1,557,372	1,780,304	1,797,121	1,783,838
9,480,043	6,689,965	7,575,607	7,039,303	4,609,550
15	-	-	-	-
2,114,692	2,062,957	2,208,656	2,014,292	2,396,575
-	-	-	-	-
656,643	47,442	477,977	665,914	494,482
114,410	-	-	-	87,108
720,471	937,915	2,468,110	3,213,063	1,225,241
-	-	-	-	(5,696,708)
<u>77,363,315</u>	<u>71,718,616</u>	<u>75,093,661</u>	<u>80,558,035</u>	<u>72,039,052</u>
<u>3,967,420</u>	<u>(4,192,259)</u>	<u>6,240,603</u>	<u>2,525,697</u>	<u>(1,043,066)</u>

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

	Fiscal Year				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenses					
Communications Authority:					
Public safety	\$ 2,869,151	3,767,163	2,973,377	4,796,416	4,290,191
Total Communications Authority	<u>2,869,151</u>	<u>3,767,163</u>	<u>2,973,377</u>	<u>4,796,416</u>	<u>4,290,191</u>
Program Revenues (see Schedule 3)					
Communications Authority:					
Charges for services					
Public safety	-	-	-	-	-
Operating grants and contributions	4,370,529	4,653,869	4,838,777	3,882,073	3,920,047
Capital grants and contributions	69,086	60,000	3,016	25,138	-
Total Communications Authority	<u>4,439,615</u>	<u>4,713,869</u>	<u>4,841,793</u>	<u>3,907,211</u>	<u>3,920,047</u>
Net (Expense)/Revenue	<u>\$ 1,570,464</u>	<u>946,706</u>	<u>1,868,416</u>	<u>(889,205)</u>	<u>(370,144)</u>
General Revenues and Other Changes in Net Position					
Communications Authority:					
Investment earnings	196,656	283,688	189,052	100,509	97,057
Miscellaneous	6,769	7,051	6,063	6,025	7,416
Transfers	-	-	-	-	-
Total Communications Authority	<u>203,425</u>	<u>290,739</u>	<u>195,115</u>	<u>106,534</u>	<u>104,473</u>
Changes in Net Position					
Communications Authority activities	<u>\$ 1,773,889</u>	<u>1,237,445</u>	<u>2,063,531</u>	<u>(782,671)</u>	<u>(265,671)</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
4,387,653	4,525,396	4,481,059	4,471,877	3,884,083
4,387,653	4,525,396	4,481,059	4,471,877	3,884,083
-	-	-	-	8,300
4,268,991	13,364	2,015,611	6,801,006	14,051
7,111	-	-	-	-
4,276,102	13,364	2,015,611	6,801,006	22,351
(111,551)	(4,512,032)	(2,465,448)	2,329,129	(3,861,732)
79,874	34,755	8,067	6,643	6,450
9,164	56,447	20,909	9,068	16,649
-	-	-	-	3,895,872
89,038	91,202	28,976	15,711	3,918,971
(22,513)	(4,420,830)	(2,436,472)	2,344,840	57,239

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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Expenses					
San Juan Water Commission:					
Environmental	\$ 2,152,665	2,105,578	1,657,489	4,043,536	3,164,600
Total San Juan Water Commission	<u>2,152,665</u>	<u>2,105,578</u>	<u>1,657,489</u>	<u>4,043,536</u>	<u>3,164,600</u>
Program Revenues (see Schedule 3)					
San Juan Water Commission:					
Charges for services:					
Environmental	-	-	-	-	-
Operating grants and contributions	800,000	850,000	950,000	3,809,953	2,627,340
Capital grants and contributions	-	-	-	-	-
Total San Juan Water Commission	<u>800,000</u>	<u>850,000</u>	<u>950,000</u>	<u>3,809,953</u>	<u>2,627,340</u>
Net (Expense)/Revenue	<u>\$ (1,352,665)</u>	<u>(1,255,578)</u>	<u>(707,489)</u>	<u>(233,583)</u>	<u>(537,260)</u>
General Revenues and Other Changes in Net Position					
San Juan Water Commission:					
Investment earnings	166,474	119,105	16,475	1,696	3,039
Sale of capital assets	-	-	-	-	-
Miscellaneous	3,972	3,873	4,183	5,292	653,510
Transfers	-	-	-	-	-
Total San Juan Water Commission	<u>170,446</u>	<u>122,978</u>	<u>20,658</u>	<u>6,988</u>	<u>656,549</u>
Changes in Net Position					
San Juan Water Commission activities	<u>\$ (1,182,219)</u>	<u>(1,132,600)</u>	<u>(686,831)</u>	<u>(226,595)</u>	<u>119,289</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
1,125,290	1,312,459	1,502,470	1,789,046	1,686,999
1,125,290	1,312,459	1,502,470	1,789,046	1,686,999
5,356	6,821	7,149	8,461	7,052
1,107,605	1,254,760	1,472,713	1,583,510	-
-	-	-	-	-
1,112,961	1,261,581	1,479,862	1,591,971	7,052
(12,329)	(50,878)	(22,608)	(197,075)	(1,679,947)
1,588	930	847	880	1,035
-	210	-	2,121	-
800	1,497	652	3,304	187
-	-	-	-	1,800,836
2,388	2,637	1,499	6,305	1,802,058
(9,941)	(48,241)	(21,109)	(190,770)	122,111

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

Function/Program	Program Revenues				
	2007	2008	2009	2010	2011
Primary Government Governmental Activities:					
General government	\$ 1,033,562	1,314,085	1,668,349	1,322,714	859,637
Public safety	8,684,139	10,333,881	13,069,805	12,632,110	10,409,035
Public works	1,225,947	2,616,491	4,576,750	7,895,864	2,167,291
Health and welfare	10,283,637	13,550,572	15,140,351	16,947,049	18,367,222
Culture and recreation	2,784,826	8,629,863	5,273,103	7,525,632	5,168,256
Environmental	320,384	628,553	631,541	535,308	620,291
Total governmental activities	<u>\$ 24,332,495</u>	<u>37,073,445</u>	<u>40,359,899</u>	<u>46,858,677</u>	<u>37,591,732</u>
Discretely Presented Component Units					
<u>Communications Authority</u>					
Public safety	\$ 4,439,615	4,713,869	4,841,793	3,907,211	3,920,047
Total Communications Authority activities	<u>\$ 4,439,615</u>	<u>4,713,869</u>	<u>4,841,793</u>	<u>3,907,211</u>	<u>3,920,047</u>
<u>San Juan Water Commission</u>					
Environmental	\$ 800,000	850,000	950,000	3,809,953	2,627,340
Total San Juan Water Commission activities	<u>\$ 800,000</u>	<u>850,000</u>	<u>950,000</u>	<u>3,809,953</u>	<u>2,627,340</u>

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
969,361	1,021,700	914,970	1,028,942	6,287,553
10,508,659	11,004,225	11,367,411	10,430,654	12,669,614
552,776	2,288,627	2,719,413	1,280,159	1,470,333
19,966,819	16,425,338	12,048,384	9,914,197	4,796,513
3,879,538	3,145,565	2,926,192	2,974,868	1,449,535
1,064,414	883,344	1,028,756	934,588	803,049
<u>36,941,567</u>	<u>34,768,799</u>	<u>31,005,126</u>	<u>26,563,408</u>	<u>27,476,597</u>
4,276,102	13,364	2,015,611	6,801,006	22,351
<u>4,276,102</u>	<u>13,364</u>	<u>2,015,611</u>	<u>6,801,006</u>	<u>22,351</u>
1,112,961	1,261,581	1,479,862	1,591,971	7,052
<u>1,112,961</u>	<u>1,261,581</u>	<u>1,479,862</u>	<u>1,591,971</u>	<u>7,052</u>



National County Government Day

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
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
2016	23,417,911	41,714,064	2,006,991	1,783,838	4,609,550	-	73,532,354
Percent Change 2007-2016	39.44%	10.53%	23.47%	207.87%	-71.34%	-100.00%	0.94%

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Primary Government:</u>					
<i>Pre GASB 54:</i>					
General fund					
Reserved	\$ 10,120,468	11,161,175	12,474,637	11,664,726	-
Unreserved	13,807,310	11,992,525	13,116,151	13,225,805	-
<i>Post GASB 54:</i>					
General Fund					
Nonspendable	-	-	-	-	996,734
Restricted	-	-	-	-	2,108,915
Committed	-	-	-	-	-
Assigned	-	-	-	-	11,225,622
Unassigned	-	-	-	-	9,864,003
Total general fund	<u>\$ 23,927,778</u>	<u>23,153,700</u>	<u>25,590,788</u>	<u>24,890,531</u>	<u>24,195,274</u>
<i>Pre GASB 54:</i>					
All other governmental funds					
Reserved	\$ 8,315,356	17,320,982	14,787,727	20,992,547	-
Unreserved, reported in:					
Special revenue funds	33,665,104	32,976,677	31,893,753	23,050,446	-
Capital projects funds	15,317,293	35,717,675	30,072,803	20,797,811	-
<i>Post GASB 54:</i>					
All other governmental funds					
Nonspendable	-	-	-	-	84,791
Restricted	-	-	-	-	47,593,821
Committed	-	-	-	-	4,976,387
Assigned	-	-	-	-	5,015,230
Unassigned	-	-	-	-	(453,583)
Total all other governmental funds	<u>\$ 57,297,753</u>	<u>86,015,334</u>	<u>76,754,283</u>	<u>64,840,804</u>	<u>57,216,646</u>
Total governmental funds fund balance	\$ 81,225,531	109,169,034	102,345,071	89,731,335	81,411,920
<u>Discretely Presented Component Units:</u>					
<i>Pre GASB 54:</i>					
Communications Authority					
Reserved	\$ 54,403	124,384	238,307	243,886	-
Unreserved	4,803,785	6,095,183	7,141,723	6,882,647	-
<i>Post GASB 54:</i>					
Communications Authority					
Nonspendable	-	-	-	-	50,755
Restricted	-	-	-	-	7,034,922
Total Communications Authority	<u>\$ 4,858,188</u>	<u>6,219,567</u>	<u>7,380,030</u>	<u>7,126,533</u>	<u>7,085,677</u>
<i>Pre GASB 54:</i>					
San Juan Water Commission					
Reserved	\$ 136,960	38,661	84,628	130,763	-
Unreserved	1,908,424	883,848	163,367	(88,334)	-
<i>Post GASB 54:</i>					
San Juan Water Commission					
Nonspendable	-	-	-	-	533
Restricted	-	-	-	-	175,999
Total San Juan Water Commission	<u>\$ 2,045,384</u>	<u>922,509</u>	<u>247,995</u>	<u>42,429</u>	<u>176,532</u>

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

SCHEDULE 5

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
-	-	-	-	-
-	-	-	-	-
1,027,272	904,632	915,633	1,070,299	1,266,919
3,137,235	4,077,003	4,913,782	10,426,423	9,697,391
-	-	-	-	-
9,826,683	9,746,747	9,865,718	10,459,334	11,538,085
10,031,624	5,852,290	5,721,766	12,296,759	10,087,687
<u>24,022,814</u>	<u>20,580,672</u>	<u>21,416,899</u>	<u>34,252,815</u>	<u>32,590,082</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
74,549	409,674	415,293	249,148	112,421
40,734,798	35,699,388	41,226,319	47,570,397	40,391,783
6,024,877	6,404,791	6,056,820	6,136,040	5,802,846
4,648,477	4,280,505	5,603,424	5,458,221	7,636,274
-	(40,879)	(43,281)	(43,911)	(559,983)
<u>51,482,701</u>	<u>46,753,479</u>	<u>53,258,575</u>	<u>59,369,895</u>	<u>53,383,341</u>
75,505,515	67,334,151	74,675,474	93,622,710	85,973,423
-	-	-	-	-
-	-	-	-	-
62,534	78,146	79,981	90,675	71,347
7,228,745	2,990,828	719,977	1,211,419	834,672
<u>7,291,279</u>	<u>3,068,974</u>	<u>799,958</u>	<u>1,302,094</u>	<u>906,019</u>
-	-	-	-	-
-	-	-	-	-
553	1,000	17,497	16,935	16,559
176,499	119,426	35,782	-	-
			(151,680)	(51,854)
<u>177,052</u>	<u>120,426</u>	<u>53,279</u>	<u>(134,745)</u>	<u>(35,295)</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues					
Taxes (see Schedule 7)	\$ 74,059,102	81,142,801	79,660,051	68,232,804	69,349,604
Licenses and permits and fees	10,224,763	12,160,374	13,700,514	15,052,603	14,759,321
Intergovernmental	15,341,755	21,882,447	26,060,007	25,501,081	24,735,821
Interest on investments	3,609,971	3,560,458	2,147,124	932,788	797,644
Sale of assets	870,317	91,841	35,568	45,214	154,725
Miscellaneous	599,916	662,477	2,443,372	807,292	923,611
Total revenues	\$ 104,705,824	119,500,398	124,046,636	110,571,782	110,720,726
Expenditures					
General government	\$ 12,789,342	13,669,104	17,184,917	19,112,987	15,265,627
Public safety	35,977,150	40,660,054	43,606,393	42,490,583	44,138,248
Health and welfare	13,557,476	16,357,642	19,417,182	18,337,941	19,644,475
Culture and recreation	3,183,233	3,779,726	4,782,298	4,754,188	4,768,514
Public works	5,477,566	6,361,745	6,215,067	5,757,324	6,180,379
Environmental	3,323,786	3,710,884	3,876,585	7,015,661	6,038,756
Capital outlay (1)	11,016,367	15,489,151	25,544,706	14,851,637	12,445,556
Debt service					
Principal	5,000,000	5,205,000	6,755,000	7,655,000	7,625,000
Interest	3,229,466	3,193,787	3,488,451	3,210,197	2,933,586
Issuance costs	-	420,010	-	-	-
Refunding	-	-	-	-	-
Total expenditures	\$ 93,554,386	108,847,103	130,870,599	123,185,518	119,040,141
Excess of revenues over (under) expenditures	\$ 11,151,438	10,653,295	(6,823,963)	(12,613,736)	(8,319,415)
Other Financing Sources (Uses)					
Bonds/debt issued	-	17,450,000	-	-	-
Bond premium (discount)	-	(11,009)	-	-	-
Payment to refunding bond escrow agent	-	(148,783)	-	-	-
Transfers in	27,130,657	45,461,234	29,767,041	24,808,384	27,919,586
Transfers out	(27,130,657)	(45,461,234)	(29,767,041)	(24,808,384)	(27,919,586)
Total other financing sources (uses)	\$ -	17,290,208	-	-	-
Net changes in fund balances	\$ 11,151,438	27,943,503	(6,823,963)	(12,613,736)	(8,319,415)
Debt service as a percentage of noncapital expenditures (2)	10.1%	9.5%	10.2%	11.3%	10.0%

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

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

SCHEDULE 6

Fiscal Year				
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
73,832,913	68,638,489	70,014,449	74,541,299	73,424,655
15,183,569	14,305,642	13,778,797	14,222,265	12,835,918
23,804,477	22,434,344	18,691,985	14,217,817	16,710,046
656,643	47,442	477,977	665,914	494,482
131,755	163,947	387,157	135,130	87,108
720,471	1,022,522	2,468,110	3,213,063	1,225,240
<u>114,329,828</u>	<u>106,612,386</u>	<u>105,818,475</u>	<u>106,995,488</u>	<u>104,777,449</u>
13,508,973	13,540,518	13,152,474	13,145,899	13,770,243
45,117,695	42,523,195	42,629,365	47,876,662	41,871,179
23,072,994	20,578,136	17,969,851	15,947,472	16,208,549
4,674,020	4,505,456	4,543,416	4,713,603	4,712,932
5,865,413	5,992,248	5,810,051	6,187,827	6,033,112
4,401,860	4,619,678	4,722,692	4,633,643	3,117,141
10,602,802	14,317,610	5,191,821	10,553,028	15,396,703
8,640,000	6,810,000	2,715,000	2,785,000	3,050,000
2,523,344	1,896,909	1,742,482	1,222,202	2,570,169
158,958	-	-	382,346	-
5,865,402	-	-	-	-
<u>124,431,461</u>	<u>114,783,750</u>	<u>98,477,152</u>	<u>107,447,682</u>	<u>106,730,028</u>
(10,101,633)	(8,171,364)	7,341,323	(452,194)	(1,952,579)
8,925,000	-	-	33,895,000	-
-	-	-	3,768,536	-
(4,729,772)	-	-	(18,264,106)	-
25,044,836	24,582,553	24,835,377	27,600,556	30,137,774
<u>(25,044,836)</u>	<u>(24,582,553)</u>	<u>(24,835,377)</u>	<u>(27,600,556)</u>	<u>(35,834,482)</u>
<u>4,195,228</u>	<u>-</u>	<u>-</u>	<u>19,399,430</u>	<u>(5,696,708)</u>
<u>(5,906,405)</u>	<u>(8,171,364)</u>	<u>7,341,323</u>	<u>18,947,236</u>	<u>(7,649,287)</u>
9.8%	8.7%	5.3%	4.3%	5.9%

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

	Fiscal Year				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Communications Authority</u>					
Revenues					
Intergovernmental	\$ 4,439,615	4,713,869	4,841,793	3,907,211	3,920,047
Interest on investments	196,656	283,688	189,052	100,509	97,057
Sale of assets	-	-	-	-	-
Miscellaneous	6,769	7,051	6,063	6,025	7,416
Total Communications Authority revenues	<u>4,643,040</u>	<u>5,004,608</u>	<u>5,036,908</u>	<u>4,013,745</u>	<u>4,024,520</u>
Expenditures					
Public safety	2,720,472	3,581,762	3,855,181	4,267,242	4,065,376
Capital outlay	49,661	61,467	21,264	-	-
Total Communications Authority expenditures	<u>2,770,133</u>	<u>3,643,229</u>	<u>3,876,445</u>	<u>4,267,242</u>	<u>4,065,376</u>
Excess of revenues over (under) expenditures	1,872,907	1,361,379	1,160,463	(253,497)	(40,856)
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>\$ 1,872,907</u>	<u>1,361,379</u>	<u>1,160,463</u>	<u>(253,497)</u>	<u>(40,856)</u>
<u>San Juan Water Commission</u>					
Revenues					
Intergovernmental	\$ 800,000	850,000	950,000	3,809,953	2,627,340
Interest on investments	166,474	119,105	16,475	1,696	3,039
Fees	-	-	-	-	-
Sale of assets	-	-	-	-	-
Miscellaneous	3,972	3,873	4,183	5,292	653,510
Total San Juan Water Commission revenues	<u>970,446</u>	<u>972,978</u>	<u>970,658</u>	<u>3,816,941</u>	<u>3,283,889</u>
Expenditures					
Environmental	733,076	843,023	1,000,161	1,040,989	1,160,511
Capital outlay	1,402,048	1,252,830	645,011	2,981,518	1,989,275
Total San Juan Water Commission expenditures	<u>2,135,124</u>	<u>2,095,853</u>	<u>1,645,172</u>	<u>4,022,507</u>	<u>3,149,786</u>
Excess of revenues over (under) expenditures	(1,164,678)	(1,122,875)	(674,514)	(205,566)	134,103
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>\$ (1,164,678)</u>	<u>(1,122,875)</u>	<u>(674,514)</u>	<u>(205,566)</u>	<u>134,103</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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
4,276,102	13,364	2,015,611	6,801,006	14,051
79,874	34,755	8,067	6,643	6,450
46	2,351	-	-	-
9,164	56,447	20,909	9,068	16,649
<u>4,365,186</u>	<u>106,917</u>	<u>2,044,587</u>	<u>6,816,717</u>	<u>37,150</u>
4,159,584	4,310,722	4,313,603	4,576,463	3,889,639
-	18,500	-	1,738,118	439,458
<u>4,159,584</u>	<u>4,329,222</u>	<u>4,313,603</u>	<u>6,314,581</u>	<u>4,329,097</u>
205,602	(4,222,305)	(2,269,016)	502,136	(4,291,947)
-	-	-	5,885	4,271,517
-	-	-	(5,885)	(375,645)
-	-	-	-	3,895,872
<u>205,602</u>	<u>(4,222,305)</u>	<u>(2,269,016)</u>	<u>502,136</u>	<u>(396,075)</u>
1,107,605	1,254,760	1,472,713	1,583,510	-
1,588	930	847	880	1,035
5,356	6,821	7,149	8,461	7,052
-	210	-	2,121	-
800	1,497	652	3,304	187
<u>1,115,349</u>	<u>1,264,218</u>	<u>1,481,361</u>	<u>1,598,276</u>	<u>8,274</u>
1,097,394	1,282,934	1,545,691	1,763,420	1,693,850
17,435	37,910	2,817	22,880	15,810
<u>1,114,829</u>	<u>1,320,844</u>	<u>1,548,508</u>	<u>1,786,300</u>	<u>1,709,660</u>
520	(56,626)	(67,147)	(188,024)	(1,701,386)
-	-	-	-	1,962,000
-	-	-	-	(161,164)
-	-	-	-	1,800,836
<u>520</u>	<u>(56,626)</u>	<u>(67,147)</u>	<u>(188,024)</u>	<u>99,450</u>



Valley Fire Station #1

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
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
2016	23,310,212	41,714,064	1,303,011	1,783,838	5,313,530	-	73,424,655
Percent Change 200-2016	29.45%	10.53%	-19.84%	207.87%	-66.97%	-100.00%	-0.86%

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

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

Total Taxable Gross Receipts for the County By Major Industrial Classifications

Fiscal Year Ending 6/30	2007	2008	2009	2010	2011	2012
Agriculture	\$ 6,208,195	\$ 2,756,121	\$ 3,513,459	\$ 2,997,244	\$ 2,755,709	\$ 2,883,997
Mining	775,282,826	873,856,660	897,561,303	670,583,833	709,915,568	770,831,506
Construction	426,275,670	606,207,521	589,085,051	386,053,620	376,375,762	368,031,790
Manufacturing	157,302,699	198,949,959	180,416,312	135,410,017	171,293,110	215,406,287
Trans. Comm., Util.	194,126,155	210,184,086	236,021,995	234,468,806	265,361,655	243,291,675
Wholesale Trade	280,104,550	323,493,404	301,134,218	208,918,048	226,922,324	232,759,934
Retail Trade	907,912,575	943,383,335	880,964,124	783,921,637	791,239,888	788,255,616
Finance, Insurance & Real Estate	48,976,849	79,434,817	84,247,959	67,834,906	60,342,931	55,908,709
Services	941,654,296	963,804,186	928,420,521	757,967,647	847,977,104	897,450,509
Government	78,985,195	65,502,825	16,877,681	21,160,334	21,763,003	45,935,607
Total (1)	\$ 3,816,829,010	\$ 4,267,572,914	\$ 4,118,242,623	\$ 3,269,316,092	\$ 3,473,947,054	\$ 3,620,755,630
County Direct Tax Rate as of 6/30	1.1875%	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

	2013	2014	2015	2016
\$	2,748,608	\$ 3,939,601	\$ 4,010,281	\$ 2,114,412
	684,935,139	548,061,236	490,471,982	157,815,027
	374,086,932	313,517,746	513,392,407	632,048,829
	201,220,614	171,098,147	205,093,482	162,237,624
	237,666,945	215,832,692	287,686,618	325,037,360
	238,589,551	200,135,660	251,169,827	170,540,255
	763,368,658	657,150,287	895,930,220	745,552,166
	60,915,218	50,140,822	79,242,539	70,328,964
	870,803,442	760,692,028	1,256,087,174	1,070,380,363
	47,602,295	58,146,780	118,450,207	98,624,779
\$	3,481,937,402	\$ 2,978,714,999	\$ 4,101,534,737	\$ 3,434,679,779
	1.1875%	1.2500%	1.4375%	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		Total SJC GRT
		County Direct Rate	Unincorporated Rate	
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%
2016***	5.1250%	1.0625%	0.3750%	6.5625%

CITY OF AZTEC (COA)

Fiscal Year	State GRT	COA Share of State			Total COA GRT
		GRT	COA Direct Rate	San Juan County	
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%
2016***	3.9000%	1.2250%	1.8125%	1.0625%	8.0000%

VALLEY WATER & SANITATION DISTRICT (55) (V/W SAN)

Fiscal Year	State GRT	V/W SAN Share of State			Total V/W SAN GRT
		State GRT	V/W SAN Direct Rate	San Juan County	
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%
2016***	3.9000%	1.2250%	0.0000%	1.6875%	6.8125%

VALLEY WATER & SANITATION DISTRICT (TOWN OF KIRTLAND)

Fiscal Year	State GRT	V/W TOK Share of State			Total V/W TOK GRT
		State GRT	V/W TOK Direct Rate	San Juan County	
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016****	3.9000%	1.2250%	0.2500%	1.3125%	6.6875%

SCHEDULE 9

CITY OF FARMINGTON (COF)

Fiscal Year	COF Share				
	State GRT	of State GRT	COF Direct Rate	San Juan County	Total COF GRT
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%
2016***	3.9000%	1.2250%	1.4375%	1.0625%	7.6250%

CITY OF BLOOMFIELD (COB)

Fiscal Year	COB Share				
	State GRT	of State GRT	COB Direct Rate	San Juan County	Total COB GRT
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%
2016***	3.9000%	1.2250%	1.7500%	1.0625%	7.9375%

TOWN OF KIRTLAND (TOK)

Fiscal Year	TOK Share				
	State GRT	of State GRT	TOK Direct Rate	San Juan County	Total COB GRT
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016****	3.9000%	1.2250%	0.2500%	1.0625%	6.4375%

* 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, 2015

*** Local option taxes increase effective January 1, 2016

**** Kirtland became a municipality effective July 1 2015

Source: State of New Mexico Taxation and Revenue

**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 2016		
		Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
Agriculture	188	0.26%	\$ 2,114,412	0.06%
Mining	1,731	2.35%	157,815,027	4.59%
Construction	6,822	9.26%	632,048,829	18.40%
Manufacturing	3,606	4.89%	162,237,624	4.72%
Trans, Comm., Util.	5,447	7.39%	325,037,360	9.46%
Wholesale Trade	4,858	6.59%	170,540,255	4.97%
Retail Trade	15,571	21.13%	745,552,166	21.71%
Finance, Insurance & Real Estate	3,987	5.41%	70,328,964	2.05%
Services	31,338	42.53%	1,070,380,363	31.17%
Government	141	0.19%	98,624,779	2.87%
Total (1)	73,689	100.00%	\$ 3,434,679,779	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 2007			
Number of Filers	Percentage of Total Filers	Taxable Gross Receipts	Percentage of Taxable Gross Receipts
236	0.37%	\$ 6,208,195	0.16%
1,738	2.75%	775,282,826	20.31%
7,119	11.26%	426,275,670	11.17%
2,411	3.81%	157,302,699	4.12%
3,898	6.17%	194,126,155	5.09%
4,015	6.35%	280,104,550	7.34%
13,613	21.54%	907,912,575	23.79%
2,712	4.29%	48,976,849	1.28%
27,397	43.34%	941,654,296	24.67%
73	0.12%	78,985,195	2.07%
63,212	100.00%	<u>\$ 3,816,829,010</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
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
2016	1,466,073,002	1,977,212,412	110,908,455	**	2,292,185
				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	
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%	
2016	6.231	8.500	11,926,487,916	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 2016.

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)
1,769,944,634	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
809,315,876	161,542,839	411,393,777	(144,430,516)	3,971,520,476

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

<u>Fiscal Year</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Direct Rate</u>					
San Juan County					
Operating Millage	6.737	6.451	6.567	6.312	6.425
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total County Millage	<u>6.737</u>	<u>6.451</u>	<u>6.567</u>	<u>6.312</u>	<u>6.425</u>
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	5.223	5.049	5.198	4.938	5.017
Debt Service Millage	1.912	2.492	2.175	2.137	2.180
Total City Millage	<u>7.135</u>	<u>7.541</u>	<u>7.373</u>	<u>7.075</u>	<u>7.197</u>
City of Aztec					
Operating Millage	5.088	4.802	4.860	4.570	4.663
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	<u>5.088</u>	<u>4.802</u>	<u>4.860</u>	<u>4.570</u>	<u>4.663</u>
City of Farmington					
Operating Millage	1.511	1.434	1.457	1.438	1.457
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	<u>1.511</u>	<u>1.434</u>	<u>1.457</u>	<u>1.438</u>	<u>1.457</u>
Aztec Schools					
Operating Millage	2.287	2.276	2.280	2.133	2.185
Debt Service Millage	2.366	2.967	2.997	5.497	4.640
Total School Millage	<u>4.653</u>	<u>5.243</u>	<u>5.277</u>	<u>7.630</u>	<u>6.825</u>
Bloomfield Schools					
Operating Millage	2.325	2.314	2.322	2.149	2.192
Debt Service Millage	4.355	5.310	5.357	5.794	5.386
Total School Millage	<u>6.680</u>	<u>7.624</u>	<u>7.679</u>	<u>7.943</u>	<u>7.578</u>
Farmington Schools					
Operating Millage	3.349	2.263	3.953	4.706	4.608
Debt Service Millage	6.451	7.427	5.772	4.938	5.065
Total School Millage	<u>9.800</u>	<u>9.690</u>	<u>9.725</u>	<u>9.644</u>	<u>9.673</u>
Consolidated Schools					
Operating Millage	2.347	2.337	2.346	2.244	2.304
Debt Service Millage	6.571	6.838	6.837	6.773	6.840
Total School Millage	<u>8.918</u>	<u>9.175</u>	<u>9.183</u>	<u>9.017</u>	<u>9.144</u>
San Juan College					
Operating Millage	3.371	3.228	3.283	3.156	3.212
Debt Service Millage	0.600	0.600	0.600	0.600	0.600
Total School Millage	<u>3.971</u>	<u>3.828</u>	<u>3.883</u>	<u>3.756</u>	<u>3.812</u>
State of New Mexico					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.291	1.221	1.250	1.150	1.530
Total School Millage	<u>1.291</u>	<u>1.221</u>	<u>1.250</u>	<u>1.150</u>	<u>1.530</u>

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

SCHEDULE 12

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
6.267	6.326	6.310	6.231	6.231
0.000	0.000	0.000	0.000	0.000
<u>6.267</u>	<u>6.326</u>	<u>6.310</u>	<u>6.231</u>	<u>6.231</u>
4.881	4.906	4.882	4.804	4.762
2.254	2.099	2.094	1.191	0.971
<u>7.135</u>	<u>7.005</u>	<u>6.976</u>	<u>5.995</u>	<u>5.733</u>
4.555	4.587	4.571	4.481	4.444
0.000	0.000	0.000	0.000	0.000
<u>4.555</u>	<u>4.587</u>	<u>4.571</u>	<u>4.481</u>	<u>4.444</u>
1.419	1.431	1.426	1.407	1.410
0.000	0.000	0.000	0.000	0.000
<u>1.419</u>	<u>1.431</u>	<u>1.426</u>	<u>1.407</u>	<u>1.410</u>
2.131	2.149	2.149	2.122	2.107
4.567	6.517	8.448	6.676	8.393
<u>6.698</u>	<u>8.666</u>	<u>10.597</u>	<u>8.798</u>	<u>10.500</u>
2.135	2.155	2.298	2.274	2.261
6.246	6.752	9.005	7.337	8.367
<u>8.381</u>	<u>8.907</u>	<u>11.303</u>	<u>9.611</u>	<u>10.628</u>
4.644	4.552	3.986	2.290	2.297
4.976	5.199	5.760	7.431	7.439
<u>9.620</u>	<u>9.751</u>	<u>9.746</u>	<u>9.721</u>	<u>9.736</u>
2.245	2.258	2.332	2.309	2.312
6.837	6.828	6.818	6.818	6.818
<u>9.082</u>	<u>9.086</u>	<u>9.150</u>	<u>9.127</u>	<u>9.130</u>
3.133	3.162	3.154	3.114	3.114
0.600	0.420	0.600	0.600	0.600
<u>3.733</u>	<u>3.582</u>	<u>3.754</u>	<u>3.714</u>	<u>3.714</u>
0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360
<u>1.362</u>	<u>1.360</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</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	8.500	8.500	8.500	8.500	8.500
<u>Overlapping Rates</u>					
City of Bloomfield					
Operating Millage	6.781	5.649	5.529	5.496	5.993
Debt Service Millage	1.912	2.492	2.175	2.137	2.180
Total City Millage	8.693	8.141	7.704	7.633	8.173
City of Aztec					
Operating Millage	6.312	6.009	6.324	5.873	5.817
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	6.312	6.009	6.324	5.873	5.817
City of Farmington					
Operating Millage	1.925	1.824	1.879	1.908	1.950
Debt Service Millage	0.000	0.000	0.000	0.000	0.000
Total City Millage	1.925	1.824	1.879	1.908	1.950
Aztec Schools					
Operating Millage	2.474	2.500	2.500	2.500	2.495
Debt Service Millage	2.366	2.967	2.997	5.497	4.640
Total School Millage	4.840	5.467	5.497	7.997	7.135
Bloomfield Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	4.355	5.310	5.357	5.794	5.386
Total School Millage	6.855	7.810	7.857	8.294	7.886
Farmington Schools					
Operating Millage	3.483	2.426	4.130	4.977	4.856
Debt Service Millage	6.451	7.427	5.772	4.938	5.065
Total School Millage	9.934	9.853	9.902	9.915	9.921
Consolidated Schools					
Operating Millage	2.500	2.500	2.500	2.500	2.500
Debt Service Millage	6.571	6.838	6.837	6.773	6.840
Total School Millage	9.071	9.338	9.337	9.273	9.340
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	5.100	5.100	5.100	5.100	5.100
State of New Mexico					
Operating Millage	0.000	0.000	0.000	0.000	0.000
Debt Service Millage	1.291	1.221	1.250	1.150	1.530
Total School Millage	1.291	1.221	1.250	1.150	1.530

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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>
6.527	6.865	6.984	7.000	6.928
2.254	2.099	2.094	1.191	0.971
<u>8.781</u>	<u>8.964</u>	<u>9.078</u>	<u>8.191</u>	<u>7.899</u>
5.941	6.509	6.873	6.873	6.868
0.000	0.000	0.000	0.000	0.000
<u>5.941</u>	<u>6.509</u>	<u>6.873</u>	<u>6.873</u>	<u>6.868</u>
2.128	2.225	2.225	2.225	2.225
0.000	0.000	0.000	0.000	0.000
<u>2.128</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>	<u>2.225</u>
2.500	2.500	2.500	2.500	2.500
4.567	6.517	8.448	6.676	8.393
<u>7.067</u>	<u>9.017</u>	<u>10.948</u>	<u>9.176</u>	<u>10.893</u>
2.500	2.500	2.500	2.500	2.500
6.246	6.752	9.005	7.337	8.367
<u>8.746</u>	<u>9.252</u>	<u>11.505</u>	<u>9.837</u>	<u>10.867</u>
4.947	4.725	4.166	2.500	2.500
4.976	5.199	5.760	7.431	7.439
<u>9.923</u>	<u>9.924</u>	<u>9.926</u>	<u>9.931</u>	<u>9.939</u>
2.500	2.500	2.500	2.500	2.500
6.837	6.828	6.818	6.818	6.818
<u>9.337</u>	<u>9.328</u>	<u>9.318</u>	<u>9.318</u>	<u>9.318</u>
4.500	4.500	4.500	4.500	4.500
0.600	0.420	0.600	0.600	0.600
<u>5.100</u>	<u>4.920</u>	<u>5.100</u>	<u>5.100</u>	<u>5.100</u>
0.000	0.000	0.000	0.000	0.000
1.362	1.360	1.360	1.360	1.360
<u>1.362</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>	<u>1.360</u>



National County Government Day

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

SCHEDULE 14

Taxpayer	2016			2007		
	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	\$235,279,385	1	5.9%	\$ 289,443,863	1	6.7%
Arizona Public Service Co.	\$173,788,666	2	4.4%	254,441,531	3	5.9%
San Juan Coal Co.	\$116,459,508	3	2.9%	277,567,992	2	6.4%
Enterprise Field Service LLC	\$78,133,401	4	2.0%	240,500,310	5	5.6%
Williams Four Corners LLC	\$65,989,363	5	1.7%	204,778,387	6	4.7%
Transwestern Pipeline Co.	\$43,595,068	6	1.1%	142,795,095	7	3.3%
El Paso Natural Gas Co	\$36,623,184	7	0.9%	129,215,481	9	3.0%
City of Farmington	\$30,063,355	8	0.8%	-		0.0%
MSR Public Power Agency	\$29,792,883	9	0.8%	-		0.0%
Tucson Electric Power Co.	\$27,226,518	10	0.7%	119,326,865	10	2.8%
Mid-America Pipeline Co LLC	-		0.0%	-		0.0%
BHP World Mineral	-		0.0%	247,457,802	4	5.7%
Val Verde Gas Gathering Company	-		0.0%	130,767,923	8	3.0%
Southern California Edison Co.	-		0.0%	-		0.0%
Totals	\$ 836,951,331		21.2%	\$ 2,036,295,249		47.1%

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
2007	51,015,130	740,179	51,755,309	50,180,945	98.36%
2008	55,573,809	743,166	56,316,975	54,445,797	97.97%
2009	58,869,503	704,630	59,574,133	57,647,121	97.92%
2010	62,560,289	1,822,280	64,382,570	61,868,631	98.89%
2011	66,583,480	1,160,608	67,744,088	64,766,432	97.27%
2012	68,420,052	508,466	68,928,518	66,897,199	97.77%
2013	69,282,296	1,135,650	70,417,946	68,049,597	98.22%
2014	71,655,257	1,708,322	73,363,579	70,753,818	98.74%
2015	68,749,770	2,130,700	70,880,470	68,545,196	99.70%
2016	73,993,688	772,038	74,765,726	72,269,305	97.67%

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
1,570,684	51,751,629	99.99%
1,866,843	56,312,640	99.99%
1,920,064	59,567,185	99.99%
2,505,492	64,374,123	99.99%
2,961,766	67,728,198	99.98%
2,011,379	68,908,578	99.97%
2,274,558	70,324,155	99.87%
2,319,785	73,073,603	99.60%
1,367,384	69,912,580	98.63%
0	72,269,305	96.66%

**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			
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	0.960%	348
2015	-	58,843,385	74,456	58,917,841	-	(2) - (2)
2016	-	55,513,234	-	55,513,234	-	(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, 2016**

SCHEDULE 17

Governmental Unit	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central Consolidated Schools	41,880,000	100.00%	41,880,000
Aztec School District	41,025,000	100.00%	41,025,000
Farmington School District	90,900,000	100.00%	90,900,000
Bloomfield School District	49,120,000	100.00%	49,120,000
San Juan College	15,841,250	100.00%	15,841,250
Cities			
City of Bloomfield	625,000	100.00%	625,000
City of Farmington	-	100.00%	-
City of Aztec	-	100.00%	-
State of New Mexico	326,755,000	6.56%	<u>21,435,128</u>
Debt repaid with property taxes: County			
Subtotal, overlapping debt			260,826,378
San Juan County direct debt			<u>55,513,234</u> (1)
Total direct and overlapping debt			316,339,612

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, 2016. 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	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Assessed Value of Property	\$ 4,254,982,295	\$ 4,399,915,615	\$ 4,805,571,690	\$ 3,748,757,651	\$ 3,989,615,349
Debt Limit, 4% of Assessed Value	170,199,292	175,996,625	192,222,868	149,950,306	159,584,614
Total net debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	170,199,292	175,996,625	192,222,868	149,950,306	159,584,614
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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$ 4,063,851,736	\$ 3,653,470,195	\$ 3,699,760,378	\$ 3,971,520,476	\$ 3,633,984,075
162,554,069	146,138,808	147,990,415	158,860,819	145,359,363
-	-	-	-	-
162,554,069	146,138,808	147,990,415	158,860,819	145,359,363
0.00%	0.00%	0.00%	0.00%	0.00%

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Gross Receipts Tax Revenue Bonds - Hospital Expansion					
Pledged Revenue - Local Hospital GRT 1/8th of 1% (3)	\$ 4,906,162	\$ 5,322,509	\$ 5,539,660	\$ 4,410,454	\$ 4,473,337
Debt Service					
Principal	\$ 1,800,000	\$ 1,870,000	\$ 1,945,000	\$ 2,000,000	\$ 2,060,000
Interest	\$ 837,113	\$ 763,713	\$ 699,569	\$ 596,425	\$ 492,225
Coverage	1.86	2.02	2.09	1.70	1.75
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	\$ 9,885,076	\$ 10,696,366	\$ 11,097,800	\$ 8,838,264	\$ 8,953,848
Debt Service					
Principal	\$ 2,565,000	\$ 2,680,000	\$ 2,965,000	\$ 3,090,000	\$ 3,210,000
Interest	\$ 1,766,629	\$ 1,826,085	\$ 2,220,432	\$ 2,097,679	\$ 1,983,391
Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage	2.28	2.37	2.14	1.70	1.72
Gross Receipts Tax Revenue Bonds - Sewage Treatment Plant					
Pledged Revenue - County Environmental GRT 1/8th of 1% Unincorporated Area (1)	\$ 1,862,043	\$ 2,076,053	\$ 2,204,799	\$ 1,600,318	\$ -
Debt Service					
Principal	\$ 75,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ -
Interest	\$ 18,090	\$ 14,040	\$ 9,720	\$ 4,860	\$ -
Coverage	20.00	22.08		16.87	-
Gasoline Tax/Motor Vehicle Tax Revenue Bonds - Road Projects					
Pledged Revenue Gas Tax & Motor Vehicle Tax (2)	\$ 1,625,501	\$ 1,800,586	\$ 1,685,025	\$ 1,707,702	\$ 1,756,470
Debt Service					
Principal	\$ 560,000	\$ 575,000	\$ 595,000	\$ 620,000	\$ 640,000
Interest	\$ 607,636	\$ 589,949	\$ 570,999	\$ 550,500	\$ 527,545
Coverage	1.39	1.55	1.45	1.46	1.50

Notes:

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

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

	2012	2013	2014	2015	2016
\$	4,890,598	\$ 4,689,137	\$ -	\$ -	\$ -
\$	2,125,000	\$ 2,200,000	\$ -	\$ -	\$ -
\$	356,675	\$ 163,300	\$ -	\$ -	\$ -
	1.97	1.98	-	-	-
\$	9,791,430	\$ 9,384,452	\$ 9,138,804	\$ 12,000,790	\$ 17,066,434
\$	3,235,000	\$ 2,615,000	\$ 2,715,000	\$ 2,785,000	\$ 3,050,000
\$	1,830,061	\$ 1,822,209	\$ 1,742,481	\$ 1,222,202	\$ 2,570,269
\$	-	\$ 297,500	\$ 297,500	\$ 272,708	\$ -
	1.93	1.98	1.92	2.80	3.04
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	1,877,940	\$ -	\$ -	\$ -	\$ -
\$	305,000	\$ -	\$ -	\$ -	\$ -
\$	366,858	\$ -	\$ -	\$ -	\$ -
	2.80	-	-	-	-



New Mexico State Fair Booth

**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
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	4,480,645,645	36,197	34.7 (3)	24,498	7.4%
2015	- (2)	- (2)	- (2)	35.5 (3)	24,437	7.7%
2016	- (2)	- (2)	- (2)	- (2)	24,279	9.1%

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	2016		Percentage of Total County Employment
		Number of Employees	Rank	
Farmington Public Schools	Education	1,946	1	3.88%
San Juan Regional Medical Center	Health Care	1,605	2	3.20%
Central Consolidated Public Schools	Education	961	3	1.91%
City of Farmington	Government	789	4	1.57%
San Juan County	Government	652	5	1.30%
San Juan College	Higher Education	507	6	1.01%
Conoco Phillips	Oil & Gas	504	7	1.00%
Bloomfield Schools	Education	440	8	0.88%
Aztec Schools	Education	420	9	0.84%
BHP Billiton	Mining/Coal	368	10	0.73%
Aztec Well Service	Oil & Gas	-	-	0.00%
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>8,192</u>		<u>16.32%</u>

Total Employment San Juan County

50,212

Sources: Principal employers obtained from San Juan Economic Development Service and Four Corners Economic Development and Farmington Chamber of Commerce and San Juan County 2007 CAFR. Total employment obtained from State of New Mexico Department of Labor.

SCHEDULE 21

2007		
Number of Employees	Rank	Percentage of Total County Employment
1,475	1	2.69%
1,465	2	2.67%
1,092	3	1.99%
845	5	1.54%
645	6	1.17%
540	8	0.98%
520	9	0.95%
486	10	0.89%
-	-	0.00%
1,000	4	1.82%
-	-	0.00%
593	7	1.08%
-	-	0.00%
-	-	0.00%
<u>8,661</u>		<u>15.78%</u>
		54,912



Riverview Golf Course View of Shiprock

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

SCHEDULE 22

Function/Program	EMPLOYEES AS OF JUNE 30									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	7	7	7	8	8
Bureau of Elections	6	6	6	6	6	5	5	5	4	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	13	14	14	14	15	15	15	15	15
Central Purchasing	9	10	11	11	8	8	8	8	8	8
Human Resources	7	8	7	7	7	7	7	7	7	7
Information Technology	9	9	10	10	9	10	10	10	8	8
Geographic Info Systems	3	3	3	3	3	3	3	3	3	3
Legal	5	5	7	7	7	7	7	7	7	7
County Executive Office	10	11	12	12	11	10	10	10	10	10
Risk Management	2	2	2	2	2	2	2	2	2	2
Public Safety										
Corrections										
Detention Center	130	140	145	145	146	146	146	146	146	146
Sheriff Department	114	125	127	129	129	130	131	131	131	131
Criminal Justice Training Auth	0	0	0	0	2	2	2	2	2	2
Community Development	10	11	13	13	13	13	13	13	13	13
Emergency Management	6	6	6	6	6	6	6	6	6	6
Fire Operations	15	14	14	14	14	14	14	14	14	15
Compliance	5	7	7	9	9	9	9	9	9	9
DWI Treatment Facility	31	32	32	32	32	32	32	34	34	34
AXIS/NEXUS	0	6	8	12	12	12	12	12	12	12
Juvenile Services	44	50	50	50	50	50	50	50	50	50
Communications Authority	46	48	48	48	48	48	48	48	48	48
Public Works										
Road	66	66	67	63	62	62	62	61	61	61
Health and Welfare										
Health Care Assistance	2	2	2	2	2	2	2	2	1	1
Housing Authority	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Parks & Facilities	56	60	62	62	62	62	62	62	62	62
Golf Course	0	0	0	12	12	12	11	11	11	11
Environmental										
Solid Waste	24	25	26	30	31	31	31	31	31	30
San Juan Water Commission	4	4	4	5	5	5	5	5	6	6
Total	669	717	737	758	756	756	756	757	755	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				
	2007	2008	2009	2010	2011
General Government					
Assessor's					
Property transfers (13)	6,416	5,808	5,245	4,368	4,953
Approximate number of reappraisals (1)	57,404	14,919	57,519	14,726	58,834
County Clerk					
Number of documents recorded	22,235	25,314	18,583	16,347	16,469
Number of marriage licenses issued	843	901	858	714	769
Bureau of Elections					
Number of registered voters	59,003	61,177	61,874	63,789	67,189
Probate Judge					
Number of probates filed	98	81	100	92	88
County Treasurer					
Number of property tax bills processed	54,578	55,548	56,067	56,371	56,851
Number of 2nd half notice reminders processed	20,043	20,537	18,475	19,980	19,932
Number of accounts payable checks processed	473	475	443	419	411
Number of Manufactured Home moving permits issued	936	992	744	713	883
Number of Mobile Home tax releases processed (21)	N/A	N/A	N/A	N/A	N/A
Number of cash receipts processed	N/A	N/A	3,120	3,744	3,854
Finance					
Number of accounts payable checks processed	11,033	11,780	11,221	10,839	10,793
Number of payroll checks processed	7,067	7,241	7,169	5,550	5,768
Number of direct deposits processed	12,086	12,980	14,045	14,832	15,820
Central Purchasing					
Number of purchase orders processed	2,889	2,565	3,006	2,088	2,989
Number of bids processed	74	62	59	34	35
Human Resources					
Number of applicants processed	1,497	2,475	2,608	3,346	3,174
Turnover rate	24.08%	15.20%	15.27%	11.49%	16.67%
Information Technology					
Number of servers maintained	39	51	67	64	55
Number of pc's maintained	769	801	801	875	822
Number of phones maintained	531	555	552	587	596
Number of routers maintained	7	7	9	10	11
Number of switches maintained	45	47	49	46	47
Geographic Info Systems					
Number of maps created (7)					
Large Northern Map	26	46	19	30	36
Southern Map	16	15	10	6	11
GIS Map Book	53	69	54	61	34
Special Map Requests	205	406	421	391	252
Data - CD or Email Shape Files	23	35	17	31	51
Fire "Region" Books	N/A	14	22	10	12
EMS Map Books	N/A	17	0	2	23
Legal					
Number of civil cases filed	9	9	10	12	12
Number of civil cases closed	14	8	7	7	7
Number of civil cases pending	9	10	8	6	11
Risk Management					
Dollar amount of insurance premiums	\$ 1,214,047	\$ 1,180,493	\$ 1,235,729	\$ 1,026,775	\$ 1,045,191
Dollar amount of work comp premiums (16)	N/A	N/A	\$ 601,655	\$ 668,439	\$ 701,861
Public Safety					
Corrections/Adult Detention					
Number of prisoners in custody	603	606	715	684	662
Number of beds	1,044	1,044	1,044	1,044	1,057
Per diem rate	\$ 46.50	\$ 61.48	\$ 61.48	\$ 63.23	\$ 63.23
Inmate worker (trustees) hours worked (3)	16,874	15,982	17,741	21,582	7,590
Criminal Justice (11)					
Basic Police Academy Course	N/A	N/A	N/A	N/A	2
Advanced Training Course	N/A	N/A	N/A	N/A	5
Defensive Driving Course	N/A	N/A	N/A	N/A	12
Alive @ 25 Driving Course (20)	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	872	890	1,393	2,081	1,863
Individuals treated - DWI Treatment Facility	540	515	529	523	405
Individuals Treated - Jail based Methamphetamine Treatment	48	47	46	62	51
Sheriff Department (6)					
Arrests - Adult	2,932	3,131	3,210	3,245	3,417
Arrests - Juvenile	272	350	308	280	303
Citations	12,017	10,853	12,723	12,601	15,430
Calls for service	50,119	48,813	48,589	52,970	55,426
Community Development					
Number of building permits issued	695	644	584	1,392	1,151
Number of building inspections	2,305	2,562	2,127	2,346	2,633
Number of exemptions	112	74	72	43	47
Number of replats	4	4	5	2	1
Number of subdivisions	2	1	0	1	0
Number of summary subdivisions	19	12	6	3	5
Number of new addresses issued (9)	N/A	N/A	N/A	339	258
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	58	81
Number of cleanup yards to landfill (9)	N/A	N/A	N/A	7,050	11,806

SCHEDULE 23

		Fiscal Year				
		2012	2013	2014	2015	2016
		4,676	4,840	4,589	6,145	4,895
		58,756	56,511	58,865	58,829	59,003
		15,544	18,002	15,195	10,770	15,408
		764	696	764	449	544
		70,195	73,212	74,225	66,770	69,500
		123	107	125	116	160
		57,050	57,046	56,976	57,064	57,057
		19,759	20,067	19,839	32,478	32,645
		418	429	470	507	449
		717	602	655	526	187
		N/A	N/A	N/A	N/A	518
		3,990	4,707	3,846	4,629	5,110
		10,733	10,400	9,746	9,637	9,481
		5,003	5,045	1,193	829	897
		15,512	15,763	16,826	18,993	20,841
		2,832	2,189	2,038	2,142	2,131
		32	29	21	17	28
		2,582	2,150	2,224	2,460	3,112
		15.95%	15.67%	17.00%	19.00%	20.98%
		35	35	35	60	52
		775	775	775	500	600
		598	598	598	634	579
		12	12	12	12	12
		48	48	48	49	47
		15	13	9	4	15
		8	8	6	1	6
		40	60	27	2	80
		437	330	449	142	244
		35	38	40	15	5
		0	1	3	0	0
		4	0	0	0	0
		10	10	9	10	4
		8	6	6	4	6
		10	8	11	13	8
		\$ 1,095,798	\$ 1,335,961	\$ 1,364,435	\$ 1,383,917	\$ 1,485,353
		\$ 736,954	\$ 792,226	\$ 851,642	\$ 868,675	\$ 878,491
		609	686	725	721	657
		1,057	1,091	1,091	1,091	1,091
		\$ 63.32	\$ 67.79	\$ 70.13	\$ 70.13	\$ 60.66
		11,761	10,866	12,256	12,256	12,256
		2	2	2	3	3
		11	21	19	30	18
		6	10	12	12	10
		N/A	N/A	N/A	N/A	12
		12,500	12,184	11,744	14,365	9,398
		926	978	999	1,365	1,945
		540	455	462	517	495
		58	76	73	79	68
		3,623	3,504	2,810	2,235	2,191
		237	212	219	259	207
		19,626	14,558	13,787	9,651	9,023
		56,341	51,895	49,156	47,608	47,203
		1,359	1,263	1,948	1,778	1,472
		3,392	3,031	3,575	3,186	2,561
		48	59	56	68	67
		2	25	10	14	13
		2	0	1	0	0
		4	12	5	3	3
		227	190	142	205	194
		N/A	111	95	43	63
		N/A	22	12	17	10
		N/A	N/A	N/A	443	339
		101	80	98	74	62
		17,220	15,445	13,670	8,075	4,005

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

Function/Program	Fiscal Year				
	2007	2008	2009	2010	2011
Public Safety (continued)					
Emergency Management					
Number of radio towers owned by San Juan County	14	14	14	15	16
Number of radio towers used by SJC (maintained radio system within)	22	22	22	23	24
Fire Operations					
Fire districts	14	14	14	14	14
Fire stations (14)	23	23	23	23	23
Volunteer firefighters	300	320	370	340	260
Number of calls responded to (2)	7,260	7,463	7,300	7,413	7,152
Juvenile Services					
Juveniles housed in facility					
Secure Detention	513	600	531	555	576
Emergency Crisis Shelter (4)	401	450	302	267	298
Residential Treatment Center (5)	47	65	52	53	57
CYFD Long Term	9	25	27	30	28
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	\$ 185	\$ 185	\$ 185	\$ 185
Per diem rate CYFD Long Term	\$ 231	\$ 231	\$ 231	\$ 231	\$ 231
Public Works					
Road					
County maintained roads (miles)	745.92	749.71	752.46	755.40	755.40
Bridges (length in feet)	2,792	2,648	2,648	2,988	2,988
Number of bridges	21	18	18	19	19
Health and Welfare					
Health Care Assistance					
Number of claims processed	4,118	3,979	3,821	4,258	3,984
Dollar amount of claims	\$ 1,195,486	\$ 888,687	\$ 1,403,850	\$ 1,891,749	\$ 2,141,763
Sole Community Provider Report (SJRMC claims processed)	\$ 2,135,938	\$ 1,828,218	\$ 3,065,547	\$ 5,081,795	\$ 4,717,521
Contract Health Services (19)	N/A	N/A	N/A	N/A	N/A
Housing Authority					
Individuals/Families receiving housing assistance	215	222	217	256	238
Culture and Recreation					
Parks & Facilities					
Number of events held	945	1,392	1,362	1,153	782
Number of buildings maintained countywide	109	109	99	101	101
Number of buildings maintained at McGee Park	26	26	23	23	23
County fair attendance (approximately)	95,000	93,000	90,000	92,000	88,000
Buildings owned, but not maintained by San Juan County	N/A	N/A	10	12	12
Riverview Golf Course (10)					
Number of Rounds Played	N/A	N/A	N/A	N/A	21,575
Average Revenue per Round Played	N/A	N/A	N/A	N/A	\$ 29
Average Revenue per Green Fee	N/A	N/A	N/A	N/A	\$ 9
Average Revenue in Food & Beverage	N/A	N/A	N/A	N/A	\$ 4
Average Revenue in Merchandise	N/A	N/A	N/A	N/A	\$ 5
Environmental					
Solid Waste					
Transfer stations	11	11	11	12	12
Refuse collected at regional landfill (18)	275,049	264,280	323,100	271,647	306,088
Discretely Presented Component Units					
Public Safety					
Communications Authority					
Number of 911 calls answered	57,089	58,065	50,494	51,150	51,341
Total calls answered (including non-emergency lines)	296,985	303,957	308,353	312,361	379,110

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.

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				
		2012	2013	2014	2015	2016
	16	16	16	16	16	16
	24	24	24	24	24	24
	14	14	14	14	14	14
	24	24	24	24	24	24
	251	262	267	284	275	275
	8,021	9,417	10,765	9,349	9,923	
	562	559	766	398	335	
	226	218	354	191	127	
	59	62	231	54	49	
	37	39	42	16	10	
	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	
	755.49	756.42	746.28	744.34	744.05	
	2,988	2,988	2,988	2,988	2,988	
	19	19	19	19	19	
	6,939	8,715	8,076	2,439	2,520	
\$	2,808,461	\$ 3,548,326	\$ 2,502,434	\$ 763,472	\$ 660,301	
\$	7,054,892	\$ 8,455,146	\$ 5,762,945	\$ 500,000	\$ -	
	N/A	N/A	N/A	\$ 84,530	\$ 147,569	
	233	217	224	272	268	
	600	621	631	659	544	
	101	102	101	101	125	
	22	22	22	22	22	
	90,400	92,200	92,000	94,000	92,000	
	12	12	10	10	13	
	23,788	23,527	22,115	22,185	22,882	
\$	27	\$ 29	\$ 28	\$ 29	\$ 26	
\$	12	\$ 12	\$ 8	\$ 8	\$ 7	
\$	4	\$ 4	\$ 4	\$ 5	\$ 4	
\$	4	\$ 4	\$ 4	\$ 5	\$ 5	
	12	12	12	12	12	
	279,202	277,611	257,736	(18) 30,045	24,284	
	55,556	57,203	60,135	79,114	63,004	
	379,189	303,741	308,288	241,175	248,401	

(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.

(20) Data for Alive @ 25 classes was added in FY16.

(21) Data for mobile home tax releases processed was added in FY16.

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

Function/Program	Fiscal Year				
	2007	2008	2009	2010	2011
General Government					
Land	\$ 534,566	\$ 862,597	\$ 1,581,081	\$ 1,581,081	\$ 1,568,445
Buildings	7,175,207	7,175,207	7,175,207	7,498,514	7,594,013
Improvements	629,911	984,144	1,008,004	1,115,705	1,115,882
Equipment	5,208,814	5,350,426	6,023,374	6,527,508	6,518,392
Total General Government	13,548,498	14,372,374	15,787,666	16,722,808	16,796,732
Public Safety					
Land	1,873,444	1,873,444	2,202,295	2,210,398	2,264,398
Buildings	54,386,816	47,719,780	47,843,046	52,083,527	53,089,462
Improvements	5,906,352	5,851,537	6,656,327	10,009,920	10,091,364
Equipment	22,417,830	23,181,937	25,005,988	24,629,633	24,369,872
Total Public Safety	84,584,442	78,626,698	81,707,656	88,933,478	89,815,096
Public Works					
Land	29,989	29,989	29,989	29,989	29,989
Buildings	68,043	926,848	926,848	936,848	936,848
Improvements	63,101	63,101	63,101	95,488	97,730
Equipment	6,632,713	7,056,078	7,470,497	7,577,713	7,741,199
Infrastructure	93,245,886	95,895,485	99,742,109	104,645,595	107,385,474
Total Public Works	100,039,732	103,971,501	108,232,544	113,285,633	116,191,240
Health and Welfare					
Land	208,167	208,167	325,126	325,126	356,044
Buildings	39,946,844	40,405,219	42,882,634	42,882,634	45,006,590
Improvements	180,601	167,181	234,246	15,712,705	16,068,548
Equipment	4,834,940	5,565,203	5,653,655	5,618,270	5,613,616
Total Health and Welfare	45,170,552	46,345,770	49,095,661	64,538,735	67,044,798
Culture and Recreation					
Land	1,072,542	1,396,649	1,436,649	3,618,440	3,618,440
Buildings	11,832,501	11,836,668	12,068,163	14,014,271	14,079,418
Improvements	6,138,189	6,255,291	11,928,115	12,557,526	12,557,526
Equipment	1,797,003	2,004,308	2,195,669	2,483,771	2,440,816
Total Culture and Recreation	20,840,235	21,492,916	27,628,596	32,674,008	32,696,200
Environmental					
Land	237,233	237,233	237,233	237,233	237,233
Buildings	12,085	12,085	12,085	12,085	152,977
Improvements	1,133,121	1,133,121	1,133,121	1,133,121	1,138,511
Equipment	1,413,505	1,579,405	1,806,902	1,868,846	2,109,720
Total Environmental	2,795,944	2,961,844	3,189,341	3,251,285	3,638,441
Work in Progress	1,485,502	11,493,027	22,612,952	14,228,605	19,004,891
Total Capital Assets Primary Government	\$ 268,464,905	\$ 279,264,130	\$ 308,254,416	\$ 333,634,552	\$ 345,187,398
Discretely Presented Component Units					
Communications Authority (1)					
Land	-	-	-	-	-
Buildings	590,894	590,894	590,894	1,360,987	1,360,987
Improvements	114,177	178,695	178,695	178,695	178,695
Equipment	1,966,328	1,940,921	1,940,921	1,707,952	1,716,082
Total Communications Authority	2,671,399	2,710,510	2,710,510	3,247,634	3,255,764
Work in Progress	2,648	43,075	1,113,504	-	-
Total Capital Assets Comm. Authority	\$ 2,674,047	\$ 2,753,585	\$ 3,824,014	\$ 3,247,634	\$ 3,255,764
San Juan Water Commission (2)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements	-	-	-	-	-
Equipment	114,690	107,405	117,624	89,276	89,276
Total Capital Assets San Juan Water Com.	\$ 114,690	\$ 107,405	\$ 117,624	\$ 89,276	\$ 89,276

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					
	2012	2013	2014	2015	2016
\$	1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445	\$ 1,568,445
	7,595,303	8,226,107	8,226,107	8,226,107	8,412,504
	1,133,350	1,133,350	1,310,645	1,365,718	1,365,718
	6,657,342	6,130,838	5,794,633	5,577,714	5,582,363
	<u>16,954,440</u>	<u>17,058,740</u>	<u>16,899,830</u>	<u>16,737,984</u>	<u>16,929,030</u>
	2,328,432	2,328,432	2,328,432	2,241,959	2,241,959
	53,210,657	53,432,094	72,980,006	72,835,702	72,835,702
	10,337,270	10,337,270	10,791,803	10,829,080	11,121,128
	25,066,127	26,168,194	27,716,792	29,400,779	29,310,884
	<u>90,942,486</u>	<u>92,265,990</u>	<u>113,817,033</u>	<u>115,307,520</u>	<u>115,509,673</u>
	29,989	29,989	29,989	29,989	29,989
	936,848	936,848	936,848	945,836	945,836
	172,241	172,241	172,241	172,241	172,241
	8,239,691	8,346,227	8,152,475	8,251,462	8,541,617
	109,428,746	112,526,714	113,330,071	112,326,948	76,315,104
	<u>118,807,515</u>	<u>122,012,019</u>	<u>122,621,624</u>	<u>121,726,476</u>	<u>86,004,787</u>
	356,044	356,044	356,044	328,373	418,216
	45,870,376	44,923,550	44,923,550	44,923,550	45,565,143
	16,214,263	16,380,290	16,427,568	16,597,164	16,592,722
	6,024,732	5,782,896	5,725,239	5,996,932	6,083,213
	<u>68,465,415</u>	<u>67,442,780</u>	<u>67,432,401</u>	<u>67,846,019</u>	<u>68,659,294</u>
	3,618,440	3,618,440	3,618,440	3,651,074	3,651,074
	14,079,418	16,023,439	16,011,837	16,011,837	16,011,837
	12,587,023	12,422,488	12,440,749	12,518,365	12,518,365
	2,386,352	2,419,084	2,319,150	2,333,639	2,625,405
	<u>32,671,233</u>	<u>34,483,451</u>	<u>34,390,176</u>	<u>34,514,915</u>	<u>34,806,681</u>
	237,233	237,233	237,233	237,233	237,233
	152,976	152,976	152,976	152,976	152,976
	1,148,511	1,175,769	1,175,769	1,224,969	1,224,969
	1,838,094	2,010,256	2,010,256	2,044,903	1,956,355
	<u>3,376,814</u>	<u>3,576,234</u>	<u>3,576,234</u>	<u>3,660,081</u>	<u>3,571,533</u>
	22,288,551	21,468,979	2,036,055	8,426,493	12,004,841
	<u>\$ 353,506,454</u>	<u>\$ 358,308,193</u>	<u>\$ 360,773,353</u>	<u>\$ 368,219,488</u>	<u>\$ 337,485,839</u>
	-	-	-	-	-
	1,360,987	1,360,987	1,360,987	1,360,987	1,360,987
	178,695	178,695	178,695	187,003	187,003
	1,716,082	1,683,043	1,628,161	1,530,357	1,597,565
	<u>3,255,764</u>	<u>3,222,725</u>	<u>3,167,843</u>	<u>3,078,347</u>	<u>3,145,555</u>
	-	-	-	1,690,833	2,048,544
	<u>\$ 3,255,764</u>	<u>\$ 3,222,725</u>	<u>\$ 3,167,843</u>	<u>\$ 4,769,180</u>	<u>\$ 5,194,099</u>
	-	-	-	-	-
	-	-	-	-	-
	96,251	121,026	114,868	103,070	103,070
	<u>\$ 96,251</u>	<u>\$ 121,026</u>	<u>\$ 114,868</u>	<u>\$ 103,070</u>	<u>\$ 103,070</u>

SAN JUAN COUNTY, NEW MEXICO
BANK ACCOUNTS
June 30, 2016

Description	6/30/16 Bank Balance	O/S Deposits	O/S Checks	Book Balance
Citizens				
Citizens - HUD	\$ 109,914	-	-	109,914
Communications Authority	10,202	8	(10,210)	-
Tall Tree - Health Ins.	268,615	7,154	(275,769)	-
Payroll account	170,353	59	(170,412)	-
Total Demand Deposits	559,084	7,221	(456,391)	109,914
Citizens - Certificates of Deposit	17,000,000	-	-	17,000,000
Citizens Bank Total	17,559,084	7,221	(456,391)	17,109,914
Vectra Bank				
Vectra - Certificates of Deposit	6,000,000	-	-	6,000,000
Vectra Bank Total	6,000,000	-	-	6,000,000
Four Corners Community Bank				
Four Corners - Certificates of Deposit	1,000,000	-	-	1,000,000
Four Corners Community Total	1,000,000	-	-	1,000,000
Wells Fargo Bank				
Wells Fargo - Operating	9,800,181	16,965	(953,318)	8,863,828
Wells Fargo - Investment	5,986,148	-	(32)	5,986,116
Wells Fargo - Property Tax Account	992,906	28,718	(25,454)	996,170
Checking - Clerk's Refund	1,101	9	(196)	914
Wells Fargo Bank Total	16,780,336	45,692	(979,000)	15,847,028
Total all banks	\$ 41,339,420	52,913	(1,435,391)	39,956,942

SAN JUAN COUNTY
SCHEDULE OF PLEDGED COLLATERAL
June 30, 2016

<u>Pledged Collateral</u>		Citizens	Four Corners			
Safekeeping Location	Type of Security	Bank of Farmington	Wells Fargo Bank	Community Bank	Vectra Bank	
						Total
Funds on deposit						
	Interest bearing deposits	\$ 120,116	5,986,148	-	-	6,106,264
	Non-interest bearing deposits	438,968	10,794,188	-	-	11,233,156
	Certificates of deposit	<u>17,000,000</u>	-	1,000,000	6,000,000	<u>24,000,000</u>
		17,559,084	16,780,336	1,000,000	6,000,000	41,339,420
Less: FDIC insurance						
		500,000	250,000	250,000	250,000	<u>1,250,000</u>
Total uninsured public funds		<u>\$ 17,059,084</u>	<u>16,530,336</u>	<u>750,000</u>	<u>5,750,000</u>	<u>40,089,420</u>
Pledged Collateral Required:						
	50 percent on deposits	\$ 8,529,542	8,265,168	375,000	2,875,000	20,044,710
	Pledged Collateral Required	<u>8,529,542</u>	<u>8,265,168</u>	<u>375,000</u>	<u>2,875,000</u>	<u>20,044,710</u>
Pledged Collateral at June 30, 2016						
		<u>10,004,500</u>	<u>17,818,058</u>	<u>707,990</u>	<u>3,092,869</u>	<u>31,623,417</u>
Excess (deficiency)						
		<u>\$ 1,474,958</u>	<u>9,552,890</u>	<u>-</u>	<u>217,869</u>	<u>11,578,707</u>
Pledged collateral						
	Federal Home Loan, Bank Dallas, Texas	FHLB 4/13/2029 CUSIP # 3130A7PX7	\$ 5,004,500	-	-	5,004,500
		FHLB 12/27/32 CUSIP # 313381KH7	5,000,000	-	-	5,000,000
		FHLB 2/15/29 CUSIP#078275C69	-	339,990	-	339,990
		FHLB 8/15/29 CUSIP#987337CL4	-	368,000	-	368,000
	Bank of New York, Mellon, New York	FNMA 2/1/43 CUSIP#318W2ZL2	-	663,396	-	663,396
		FNMA 6/1/43 CUSIP#3138WYCM5	-	17,154,662	-	17,154,662
	Zions Bank Salt Lake City, Utah	GNMA 12/1/24 Pool #MA2120	-	-	1,143,110	1,143,110
		FNMA 2/1/25 Pool #MA2185	-	-	1,055,816	1,055,816
		FAMC 1/25/25 Pool #ZQ1 S1021	-	-	893,943	893,943
Totals			<u>\$ 10,004,500</u>	<u>17,818,058</u>	<u>707,990</u>	<u>3,092,869</u>
					<u>31,623,417</u>	
Reconciliation to Financial Statements:						
Total per banks						
		\$ 17,559,084	16,780,336	1,000,000	6,000,000	41,339,420
Reconciling items:						
	Deposits in transit	7,221	45,692	-	-	52,913
	Outstanding checks	<u>(456,391)</u>	<u>(979,000)</u>	<u>-</u>	<u>-</u>	<u>(1,435,391)</u>
		<u>\$ 17,109,914</u>	<u>15,847,028</u>	<u>1,000,000</u>	<u>6,000,000</u>	<u>39,956,942</u>
Investments						
						44,133,872
Cash on hand						6,570
Cash and investments per financial statements						<u>\$ 84,097,384</u>

SAN JUAN COUNTY, NEW MEXICO
TAX ROLL RECONCILIATION - CHANGES IN PROPERTY TAX RECEIVABLE
Fiscal Year Ended June 30, 2016

Property taxes receivable, beginning of year	\$ 3,503,905
Changes to Tax Roll	
Net taxes charged to treasurer for fiscal year	73,993,687
Adjustments	
Net increases in taxes receivables	<u>730,839</u>
Total receivables prior to collections	78,228,431
Collections for fiscal year ended June 30, 2016	<u>(74,321,112)</u>
Property taxes receivables, end of year	<u><u>\$ 3,907,319</u></u>

Property taxes receivable by years

2006	\$ 3,681
2007	4,335
2008	6,948
2009	8,447
2010	15,890
2011	19,940
2012	93,792
2013	289,975
2014	967,890
2015	<u>2,496,421</u>
Total taxes receivable	3,907,319
Property taxes receivable reported in the general fund	(1,055,606)
Property taxes receivable reported in the special revenue funds (water reserve fund	<u>(80,493)</u>
Subtotal	<u>(1,136,099)</u>
Total property taxes receivable - agency funds	<u><u>\$ 2,771,220</u></u>

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Schools Operating-010_011									
2015	141,071.02	133,404.32	133,404.32	1,334.04	132,070.28	132,070.28	0.00	0.00	7,666.70
2014	142,064.01	5,614.73	138,909.89	1,389.10	5,558.58	137,520.79	0.00	0.00	3,154.12
2013	131,824.02	2,262.90	131,151.68	1,311.52	2,240.27	129,840.16	0.00	0.00	672.34
2012	139,883.08	189.03	139,670.25	1,396.70	187.14	138,273.55	0.00	0.00	212.83
2011	134,694.95	33.08	134,674.11	1,346.74	32.75	133,327.37	0.00	0.00	20.84
2010	134,463.12	14.03	134,455.72	1,344.56	13.89	133,111.16	0.00	0.00	7.40
2009	129,013.85	9.90	129,007.02	1,290.07	9.80	127,716.95	0.00	0.00	6.83
2008	123,004.92	0.02	122,998.29	1,229.98	0.02	121,768.30	0.00	0.00	6.63
2007	122,245.77	0.02	122,237.57	1,222.38	0.02	121,015.19	0.00	0.00	8.20
2006	114,846.89	0.00	114,839.49	1,148.39	0.00	113,691.10	0.00	0.00	7.40
Total Aztec Schools Operational	1,313,111.62	141,528.03	1,301,348.33	13,013.48	140,112.75	1,288,334.85	0.00	0.00	11,763.29
Aztec Schools Debt Service-010-1_011-1									
2015	2,118,968.30	1,936,088.89	1,936,088.89	19,360.89	1,916,728.00	1,916,728.00	0.00	0.00	182,879.41
2014	3,952,715.05	1,370,101.48	3,891,657.68	38,916.58	1,356,400.47	3,852,741.11	0.00	0.00	61,057.37
2013	3,178,033.05	50,858.32	3,161,294.78	31,612.95	50,349.74	3,129,681.84	0.00	0.00	16,738.27
2012	2,539,221.51	12,960.13	2,535,233.09	25,352.33	12,830.53	2,509,880.76	0.00	0.00	3,988.42
2011	1,704,849.44	770.53	1,704,567.00	17,045.67	762.82	1,687,521.33	0.00	0.00	282.44
2010	1,666,022.92	456.67	1,665,900.49	16,659.00	452.10	1,649,241.48	0.00	0.00	122.43
2009	1,928,247.25	207.72	1,928,110.33	19,281.10	205.64	1,908,829.23	0.00	0.00	136.92
2008	971,681.13	0.26	971,610.85	9,716.11	0.26	961,894.74	0.00	0.00	70.28
2007	942,471.50	0.26	942,392.09	9,423.92	0.26	932,968.17	0.00	0.00	79.41
2006	689,371.51	0.00	689,310.54	6,893.11	0.00	682,417.44	0.00	0.00	60.97
Total Aztec Schools Debt Svc.	19,691,581.67	3,371,444.26	19,426,165.75	194,261.66	3,337,729.82	19,231,904.09	0.00	0.00	265,415.92
Aztec Schools Capital Improvements-010-2									
2015	1,415,477.84	690,968.74	1,376,235.94	13,762.36	684,059.05	1,362,473.58	0.00	0.00	39,241.90
2014	715,191.46	26,850.58	698,644.76	6,986.45	26,582.07	691,658.31	0.00	0.00	16,546.70
2013	762,370.20	10,695.50	758,764.60	7,587.65	10,588.55	751,176.96	0.00	0.00	3,605.60
2012	723,522.42	1,236.27	722,343.24	7,223.43	1,223.91	715,119.81	0.00	0.00	1,179.18
2011	700,430.84	205.92	700,312.63	7,003.13	203.86	693,309.51	0.00	0.00	118.21
2010	676,463.16	100.42	676,412.47	6,764.12	99.42	669,648.35	0.00	0.00	50.69
2009	647,858.48	70.69	647,811.72	6,478.12	69.98	641,333.60	0.00	0.00	46.76
2008	635,297.51	0.17	635,250.61	6,352.51	0.17	628,898.10	0.00	0.00	46.90
2007	579,550.47	0.17	579,496.94	5,794.97	0.17	573,701.97	0.00	0.00	53.53
2006	51.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.54
Total Aztec Sch. Cap. Imp.	6,856,213.93	730,128.46	6,795,272.92	67,952.73	722,827.18	6,727,320.19	0.00	0.00	60,941.01

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Aztec Sch/Mosaic Academy Capital Improvements-010-1&2									
2015	41,732.42	39,471.30	39,471.30	394.71	39,076.59	39,076.59	0.00	0.00	2,261.12
2014	41,059.89	1,940.57	40,137.75	401.38	1,921.16	39,736.37	0.00	0.00	922.14
2013	38,839.93	611.60	38,635.99	386.36	605.48	38,249.63	0.00	0.00	203.94
2012	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
2010	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
2008	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
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Aztec Sch/Mosaic Cap. Imp.	121,632.25	42,023.47	118,245.05	1,182.45	41,603.24	117,062.60	0.00	0.00	3,387.20
61/20 School District Operating									
2015	1,378.82	505.69	1,101.52	11.02	500.63	1,090.50	0.00	0.00	277.30
2014	733.56	71.48	703.69	7.04	70.77	696.66	0.00	0.00	29.87
2013	676.78	30.83	676.78	6.77	30.52	670.01	0.00	0.00	0.00
2012	1,951.59	1.79	1,951.59	19.52	1.77	1,932.08	0.00	0.00	0.00
2011	568.53	0.00	568.53	5.69	0.00	562.85	0.00	0.00	0.00
2010	565.84	0.00	565.84	5.66	0.00	560.18	0.00	0.00	0.00
2009	488.26	0.00	488.26	4.88	0.00	483.38	0.00	0.00	0.00
2008	422.83	0.00	422.83	4.23	0.00	418.60	0.00	0.00	0.00
2007	292.81	0.00	292.81	2.93	0.00	289.88	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
Total 61/20 Schools Operational	7,079.02	609.79	6,771.85	67.72	603.69	6,704.13	0.00	0.00	307.17
61/20 Schools Debt Service									
2015	23,260.26	9,673.88	18,489.25	184.89	9,577.14	18,304.36	0.00	0.00	4,771.01
2014	13,075.33	902.56	12,631.28	126.31	893.53	12,504.96	0.00	0.00	444.05
2013	9,837.39	602.12	9,837.39	98.37	596.10	9,739.02	0.00	0.00	0.00
2012	5,975.47	44.36	5,975.47	59.75	43.92	5,915.71	0.00	0.00	0.00
2011	5,806.22	0.00	5,806.22	58.06	0.00	5,748.16	0.00	0.00	0.00
2010	6,590.86	0.00	6,590.86	65.91	0.00	6,524.95	0.00	0.00	0.00
2009	3,102.95	0.00	3,102.95	31.03	0.00	3,071.92	0.00	0.00	0.00
2008	2,685.73	0.00	2,685.73	26.86	0.00	2,658.87	0.00	0.00	0.00
2007	1,531.84	0.00	1,531.84	15.32	0.00	1,516.52	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
Total 61/20 Schools Debt Svc.	71,866.06	11,222.92	66,651.00	666.51	11,110.69	65,984.49	0.00	0.00	5,215.06

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Schools Capital Improvements									
2015	3,346.12	2,213.54	2,213.54	22.14	2,191.40	2,191.40	0.00	0.00	1,132.58
2014	2,849.60	253.83	2,718.52	27.19	251.29	2,691.33	0.00	0.00	131.08
2013	2,740.18	140.24	2,740.18	27.40	138.84	2,712.78	0.00	0.00	0.00
2012	2,816.93	12.84	2,816.93	28.17	12.71	2,788.76	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
2010	2,478.60	0.00	2,478.60	24.79	0.00	2,453.81	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
2008	2,070.68	0.00	2,070.68	20.71	0.00	2,049.97	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
2006	1,284.06	0.00	1,284.06	12.84	0.00	1,271.22	0.00	0.00	0.00
Total 61/20 Sch. Cap. Imp.	24,340.08	2,620.45	23,076.42	230.76	2,594.25	22,845.65	0.00	0.00	1,263.66
Total Aztec/Mosaicand 61/20 School District									
2015	3,745,234.78	2,812,326.36	3,507,004.76	35,070.05	2,784,203.10	3,471,934.72	0.00	0.00	238,230.02
2014	4,867,688.90	1,405,735.23	4,785,403.57	47,854.04	1,391,677.88	4,737,549.54	0.00	0.00	82,285.33
2013	4,124,321.56	65,201.51	4,103,101.41	41,031.01	64,549.49	4,062,070.39	0.00	0.00	21,220.15
2012	3,413,371.00	14,444.42	3,407,990.57	34,079.91	14,299.98	3,373,910.67	0.00	0.00	5,380.43
2011	2,548,913.78	1,009.53	2,548,492.29	25,484.92	999.43	2,523,007.36	0.00	0.00	421.49
2010	2,486,584.50	571.12	2,486,403.98	24,864.04	565.41	2,461,539.94	0.00	0.00	180.52
2009	2,711,090.49	288.31	2,710,899.98	27,109.00	285.43	2,683,790.98	0.00	0.00	190.51
2008	1,735,162.79	0.45	1,735,038.98	17,350.39	0.45	1,717,688.59	0.00	0.00	123.81
2007	1,647,902.81	0.45	1,647,761.67	16,477.62	0.45	1,631,284.05	0.00	0.00	141.14
2006	805,554.00	0.00	805,434.09	8,054.34	0.00	797,379.75	0.00	0.00	119.91
Total Aztec/Mosaicand 61/20 Sch	28,085,824.62	4,299,577.38	27,737,531.31	277,375.31	4,256,581.61	27,460,156.00	0.00	0.00	348,293.31

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Schools Operating-012_13									
2015	202,494.92	197,665.07	197,665.07	1,976.65	195,688.42	195,688.42	0.00	0.00	4,829.85
2014	197,437.92	2,585.70	195,383.35	1,953.83	2,559.84	193,429.51	0.00	0.00	2,054.57
2013	193,524.67	1,001.64	192,822.29	1,928.22	991.62	190,894.06	0.00	0.00	702.38
2012	193,229.14	264.40	193,058.70	1,930.59	261.76	191,128.12	0.00	0.00	170.44
2011	187,715.91	95.33	187,692.66	1,876.93	94.38	185,815.74	0.00	0.00	23.25
2010	186,283.94	12.24	186,257.90	1,862.58	12.12	184,395.52	0.00	0.00	26.04
2009	189,633.14	2.94	189,618.69	1,896.19	2.91	187,722.50	0.00	0.00	14.45
2008	195,515.31	3.32	195,501.86	1,955.02	3.29	193,546.84	0.00	0.00	13.45
2007	168,937.19	1.61	168,932.89	1,689.33	1.59	167,243.56	0.00	0.00	4.30
2006	157,692.02	0.00	157,688.14	1,576.88	0.00	156,111.25	0.00	0.00	3.88
Total Bloomfield Sch. Oper.	1,872,464.16	201,632.25	1,864,621.55	18,646.22	199,615.93	1,845,975.33	0.00	0.00	7,842.61
Bloomfield Schools Debt Service-012-1_013-1									
2015	3,965,160.88	3,846,585.11	3,846,585.11	38,465.85	3,808,119.26	3,808,119.26	0.00	0.00	118,575.77
2014	3,381,491.20	55,696.11	3,336,783.31	33,367.83	55,139.15	3,303,415.48	0.00	0.00	44,707.89
2013	4,054,190.54	25,415.02	4,034,814.01	40,348.14	25,160.87	3,994,465.87	0.00	0.00	19,376.53
2012	3,016,182.93	5,548.76	3,012,812.11	30,128.12	5,493.27	2,982,683.99	0.00	0.00	3,370.82
2011	2,708,936.41	1,856.39	2,708,461.08	27,084.61	1,837.83	2,681,376.46	0.00	0.00	475.33
2010	2,288,476.01	152.67	2,288,072.55	22,880.73	151.14	2,265,191.83	0.00	0.00	403.46
2009	2,497,814.58	57.07	2,497,545.44	24,975.45	56.50	2,472,569.98	0.00	0.00	269.14
2008	2,228,376.31	55.27	2,228,159.12	22,281.59	54.72	2,205,877.53	0.00	0.00	217.19
2007	2,011,914.68	27.30	2,011,847.21	20,118.47	27.03	1,991,728.74	0.00	0.00	67.47
2006	1,519,723.61	0.00	1,519,671.57	15,196.72	0.00	1,504,474.86	0.00	0.00	52.04
Total Bloomfield Sch Debt	27,672,267.16	3,935,393.70	27,484,751.52	274,847.52	3,896,039.76	27,209,904.00	0.00	0.00	187,515.64
Bloomfield Schools Capital Improvements-012-2_013-2									
2015	942,482.72	914,487.80	914,487.80	9,144.88	905,342.92	905,342.92	0.00	0.00	27,994.92
2014	918,390.73	15,065.40	906,305.41	9,063.05	14,914.75	897,242.36	0.00	0.00	12,085.32
2013	900,431.39	5,644.65	896,127.88	8,961.28	5,588.20	887,166.60	0.00	0.00	4,303.51
2012	871,795.47	1,538.69	870,853.72	8,708.54	1,523.30	862,145.18	0.00	0.00	941.75
2011	844,419.46	552.37	844,278.96	8,442.79	546.85	835,836.17	0.00	0.00	140.50
2010	834,830.55	55.59	834,687.25	8,346.87	55.03	826,340.38	0.00	0.00	143.30
2009	843,090.76	18.24	843,004.33	8,430.04	18.06	834,574.29	0.00	0.00	86.43
2008	831,922.28	20.62	831,841.21	8,318.41	20.41	823,522.80	0.00	0.00	81.07
2007	757,784.93	10.29	757,759.52	7,577.60	10.19	750,181.93	0.00	0.00	25.41
2006	697,921.95	0.00	697,898.05	6,978.98	0.00	690,919.07	0.00	0.00	23.90
Total Bloomfield Sch Cap	8,443,070.25	937,393.65	8,397,244.14	83,972.44	928,019.71	8,313,271.70	0.00	0.00	45,826.11

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Bloomfield Schools and 61/20 By Year									
2015	5,110,138.52	4,958,737.98	4,958,737.98	49,587.38	4,909,150.60	4,909,150.60	0.00	0.00	151,400.54
2014	4,497,319.85	73,347.21	4,438,472.07	44,384.72	72,613.74	4,394,087.35	0.00	0.00	58,847.78
2013	5,148,146.60	32,061.31	5,123,764.18	51,237.64	31,740.70	5,072,526.54	0.00	0.00	24,382.42
2012	4,081,207.55	7,351.85	4,076,724.54	40,767.25	7,278.33	4,035,957.29	0.00	0.00	4,483.01
2011	3,741,071.78	2,504.09	3,740,432.70	37,404.33	2,479.05	3,703,028.37	0.00	0.00	639.08
2010	3,309,590.50	220.50	3,309,017.70	33,090.18	218.30	3,275,927.53	0.00	0.00	572.80
2009	3,530,538.48	78.25	3,530,168.46	35,301.68	77.47	3,494,866.77	0.00	0.00	370.02
2008	3,255,813.91	79.21	3,255,502.20	32,555.02	78.42	3,222,947.18	0.00	0.00	311.71
2007	2,938,636.80	39.20	2,938,539.62	29,385.40	38.81	2,909,154.23	0.00	0.00	97.18
2006	2,375,337.57	0.00	2,375,257.75	23,752.58	0.00	2,351,505.18	0.00	0.00	79.82
Grand Total Bloomfield									
Schools and 61/20	37,987,801.56	5,074,419.60	37,746,617.20	377,466.17	5,023,675.40	37,369,151.03	0.00	0.00	241,184.36

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Central Consolidated Schools Operational-016_017									
2015	372,194.62	368,315.97	368,315.97	3,683.16	364,632.81	364,632.81	0.00	0.00	3,878.65
2014	341,598.51	1,929.52	339,653.38	3,396.53	1,910.22	336,256.84	0.00	0.00	1,945.13
2013	389,562.56	906.40	388,744.28	3,887.44	897.34	384,856.84	0.00	0.00	818.28
2012	386,134.52	371.33	385,692.28	3,856.92	367.62	381,835.36	0.00	0.00	442.24
2011	391,638.20	202.90	391,548.14	3,915.48	200.87	387,632.66	0.00	0.00	90.06
2010	382,995.53	0.00	382,972.58	3,829.73	0.00	379,142.85	0.00	0.00	22.95
2009	343,993.74	0.00	343,971.74	3,439.72	0.00	340,532.03	0.00	0.00	22.00
2008	321,085.32	0.00	321,065.41	3,210.65	0.00	317,854.76	0.00	0.00	19.91
2007	314,515.77	0.00	314,498.73	3,144.99	0.00	311,353.74	0.00	0.00	17.04
2006	310,609.51	3.04	310,592.25	3,105.92	3.01	307,486.32	0.00	0.00	17.26
Total Central Con Sch Oper	3,554,328.28	371,729.16	3,547,054.76	35,470.55	368,011.87	3,511,584.21	0.00	0.00	7,273.52
Central Consolidated Schools Debt Service-016-1_017-1									
2015	5,271,601.78	5,202,617.38	5,202,617.38	52,026.17	5,150,591.21	5,150,591.21	0.00	0.00	68,984.40
2014	4,848,124.36	32,675.83	4,813,681.10	48,136.81	32,349.07	4,765,544.29	0.00	0.00	34,443.26
2013	5,521,207.38	15,543.39	5,507,559.74	55,075.60	15,387.96	5,452,484.15	0.00	0.00	13,647.64
2012	5,448,503.28	6,475.03	5,441,547.62	54,415.48	6,410.28	5,387,132.14	0.00	0.00	6,955.66
2011	5,524,136.56	3,415.28	5,522,720.19	55,227.20	3,381.13	5,467,492.98	0.00	0.00	1,416.37
2010	5,370,244.22	0.00	5,369,786.97	53,697.87	0.00	5,316,089.10	0.00	0.00	457.25
2009	4,809,826.21	0.00	4,809,381.53	48,093.82	0.00	4,761,287.72	0.00	0.00	444.68
2008	4,519,707.88	0.00	4,519,320.14	45,193.20	0.00	4,474,126.94	0.00	0.00	387.74
2007	4,430,738.85	0.00	4,430,393.09	44,303.93	0.00	4,386,089.16	0.00	0.00	345.76
2006	4,185,820.52	57.59	4,185,493.58	41,854.94	57.01	4,143,638.65	0.00	0.00	326.94
Total Central Con Sch Debt	49,929,911.04	5,260,784.50	49,802,501.34	498,025.01	5,208,176.66	49,304,476.33	0.00	0.00	127,409.70
Central Consolidated Schools Capital Improvements-016-2_017-2									
2015	1,544,946.21	1,524,827.58	1,524,827.58	15,248.28	1,509,579.30	1,509,579.30	0.00	0.00	20,118.63
2014	1,420,488.97	9,494.32	1,410,453.27	14,104.53	9,399.38	1,396,348.74	0.00	0.00	10,035.70
2013	1,611,756.85	4,559.50	1,607,753.44	16,077.53	4,513.91	1,591,675.91	0.00	0.00	4,003.41
2012	1,590,160.15	1,850.42	1,588,152.90	15,881.53	1,831.92	1,572,271.38	0.00	0.00	2,007.25
2011	1,609,670.06	975.21	1,609,262.62	16,092.63	965.46	1,593,170.00	0.00	0.00	407.44
2010	1,567,811.99	0.00	1,567,680.65	15,676.81	0.00	1,552,003.84	0.00	0.00	131.34
2009	1,414,610.49	0.00	1,414,484.75	14,144.85	0.00	1,400,339.91	0.00	0.00	125.74
2008	1,322,164.63	0.00	1,322,051.21	13,220.51	0.00	1,308,830.70	0.00	0.00	113.42
2007	1,295,917.32	0.00	1,295,816.19	12,958.16	0.00	1,282,858.03	0.00	0.00	101.13
2006	1,274,030.69	17.53	1,273,931.18	12,739.31	17.35	1,261,191.86	0.00	0.00	99.51
Total Central Con Sch Cap	14,651,557.36	1,541,724.56	14,614,413.79	146,144.14	1,526,307.31	14,468,269.65	0.00	0.00	37,143.57

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Total Central Consolidated Schools By Year									
2015	7,188,742.61	7,095,760.93	7,095,760.93	70,957.61	7,024,803.32	7,024,803.32	0.00	0.00	92,981.68
2014	6,610,211.84	44,099.67	6,563,787.75	65,637.88	43,658.67	6,498,149.87	0.00	0.00	46,424.09
2013	7,522,526.79	21,009.29	7,504,057.46	75,040.57	20,799.20	7,429,016.89	0.00	0.00	18,469.33
2012	7,424,797.95	8,696.78	7,415,392.80	74,153.93	8,609.81	7,341,238.87	0.00	0.00	9,405.15
2011	7,525,444.82	4,593.39	7,523,530.95	75,235.31	4,547.46	7,448,295.64	0.00	0.00	1,913.87
2010	7,321,051.73	0.00	7,320,440.19	73,204.40	0.00	7,247,235.79	0.00	0.00	611.54
2009	6,568,430.45	0.00	6,567,838.03	65,678.38	0.00	6,502,159.65	0.00	0.00	592.42
2008	6,162,957.83	0.00	6,162,436.76	61,624.37	0.00	6,100,812.39	0.00	0.00	521.07
2007	6,041,171.94	0.00	6,040,708.01	60,407.08	0.00	5,980,300.93	0.00	0.00	463.93
2006	5,770,460.72	78.16	5,770,017.01	57,700.17	77.38	5,712,316.84	0.00	0.00	443.71
Grand Total Central Sch	68,135,796.68	7,174,238.22	67,963,969.89	679,639.70	7,102,495.84	67,284,330.19	0.00	0.00	171,826.79

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Operating-014_015									
2015	540,316.53	518,591.60	518,591.60	5,185.92	513,405.68	513,405.68	0.00	0.00	21,724.93
2014	531,264.25	11,071.43	523,301.17	5,233.01	10,960.72	518,068.16	0.00	0.00	7,963.08
2013	523,737.37	4,087.11	521,528.63	5,215.29	4,046.24	516,313.34	0.00	0.00	2,208.74
2012	514,655.76	984.70	513,913.69	5,139.14	974.85	508,774.55	0.00	0.00	742.07
2011	495,220.06	250.51	495,013.24	4,950.13	248.00	490,063.11	0.00	0.00	206.82
2010	493,242.16	8.70	493,031.14	4,930.31	8.61	488,100.83	0.00	0.00	211.02
2009	478,903.31	4.90	478,809.59	4,788.10	4.85	474,021.50	0.00	0.00	93.72
2008	440,637.39	5.13	440,563.02	4,405.63	5.08	436,157.39	0.00	0.00	74.37
2007	400,788.82	0.03	400,744.98	4,007.45	0.03	396,737.53	0.00	0.00	43.84
2006	367,329.20	0.06	367,293.36	3,672.93	0.06	363,620.43	0.00	0.00	35.84
Total Farmington Sch Oper	4,786,094.84	535,004.17	4,752,790.41	47,527.90	529,654.13	4,705,262.51	0.00	0.00	33,304.43
Farmington Schools Debt Service-014-1_015-1									
2015	6,482,488.96	6,226,066.30	6,226,066.30	62,260.66	6,163,805.64	6,163,805.64	0.00	0.00	256,422.66
2014	5,380,850.54	116,867.20	5,299,920.01	52,999.20	115,698.53	5,246,920.81	0.00	0.00	80,930.53
2013	7,694,396.10	61,847.95	7,661,518.34	76,615.18	61,229.47	7,584,903.16	0.00	0.00	32,877.76
2012	6,787,490.46	12,743.79	6,777,809.62	67,778.10	12,616.35	6,710,031.52	0.00	0.00	9,680.84
2011	6,263,475.80	2,854.00	6,261,022.13	62,610.22	2,825.46	6,198,411.91	0.00	0.00	2,453.67
2010	6,209,211.53	124.18	6,206,804.35	62,068.04	122.94	6,144,736.30	0.00	0.00	2,407.18
2009	5,952,383.14	72.85	5,951,240.55	59,512.41	72.12	5,891,728.14	0.00	0.00	1,142.59
2008	6,353,649.72	87.38	6,352,633.29	63,526.33	86.51	6,289,106.95	0.00	0.00	1,016.43
2007	7,702,447.28	0.57	7,701,640.38	77,016.40	0.56	7,624,623.98	0.00	0.00	806.90
2006	5,879,781.66	1.07	5,879,249.87	58,792.50	1.06	5,820,457.37	0.00	0.00	531.79
Total Farmington Sch Debt	64,706,175.18	6,420,665.29	64,317,904.83	643,179.05	6,356,458.64	63,674,725.78	0.00	0.00	388,270.35
Farmington Schools Capital Improvements-014-2_015-2									
2015	2,761,684.45	2,652,390.98	2,652,390.98	26,523.91	2,625,867.07	2,625,867.07	0.00	0.00	109,293.47
2014	2,706,205.98	58,763.96	2,665,509.39	26,655.09	58,176.32	2,638,854.30	0.00	0.00	40,696.59
2013	2,666,693.57	21,430.77	2,655,299.93	26,553.00	21,216.46	2,628,746.93	0.00	0.00	11,393.64
2012	2,611,075.10	4,902.40	2,607,350.98	26,073.51	4,853.38	2,581,277.47	0.00	0.00	3,724.12
2011	2,420,282.17	1,120.92	2,419,324.64	24,193.25	1,109.71	2,395,131.39	0.00	0.00	957.53
2010	2,394,806.36	47.36	2,393,868.52	23,938.69	46.89	2,369,929.83	0.00	0.00	937.84
2009	2,337,061.24	27.97	2,336,611.44	23,366.11	27.69	2,313,245.32	0.00	0.00	449.80
2008	2,181,793.16	29.39	2,181,447.33	21,814.47	29.10	2,159,632.86	0.00	0.00	345.83
2007	1,991,117.32	0.14	1,990,908.35	19,909.08	0.14	1,970,999.26	0.00	0.00	208.97
2006	1,822,904.28	0.33	1,822,739.41	18,227.39	0.33	1,804,512.01	0.00	0.00	164.87
Total Farmington Sch Cap	23,893,623.62	2,738,714.22	23,725,450.96	237,254.51	2,711,327.08	23,488,196.45	0.00	0.00	168,172.66

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmington Schools Education Tech. Debt Service-014-3_015-3									
2015	3,874,735.14	3,721,465.34	3,721,465.34	37,214.65	3,684,250.69	3,684,250.69	0.00	0.00	153,269.80
2014	4,775,337.62	103,666.66	4,703,513.57	47,035.14	102,629.99	4,656,478.43	0.00	0.00	71,824.05
2013	2,225,498.15	17,888.62	2,215,988.71	22,159.89	17,709.73	2,193,828.82	0.00	0.00	9,509.44
2012	2,904,823.87	5,453.90	2,900,680.79	29,006.81	5,399.36	2,871,673.98	0.00	0.00	4,143.08
2011	3,077,254.75	1,403.52	3,076,048.14	30,760.48	1,389.48	3,045,287.66	0.00	0.00	1,206.61
2010	2,888,235.07	57.77	2,887,115.36	28,871.15	57.19	2,858,244.20	0.00	0.00	1,119.71
2009	2,996,163.17	36.68	2,995,587.95	29,955.88	36.31	2,965,632.07	0.00	0.00	575.22
2008	1,856,460.61	25.39	1,856,165.12	18,561.65	25.14	1,837,603.47	0.00	0.00	295.49
2007	26,962.80	0.00	26,959.98	269.60	0.00	26,690.38	0.00	0.00	2.82
2006	915,098.59	0.16	915,015.83	9,150.16	0.16	905,865.67	0.00	0.00	82.76
Total Farmington Sch ET Debt	25,540,569.77	3,849,998.04	25,298,540.79	252,985.41	3,811,498.06	25,045,555.38	0.00	0.00	242,028.98
Total Farmington Schools									
By Year									
2015	13,659,225.08	13,118,514.22	13,118,514.22	131,185.14	12,987,329.08	12,987,329.08	0.00	0.00	540,710.86
2014	13,393,658.39	290,369.25	13,192,244.14	131,922.44	287,465.56	13,060,321.70	0.00	0.00	201,414.25
2013	13,110,325.19	105,254.45	13,054,335.61	130,543.36	104,201.91	12,923,792.26	0.00	0.00	55,989.58
2012	12,818,045.18	24,084.79	12,799,755.07	127,997.55	23,843.94	12,671,757.52	0.00	0.00	18,290.11
2011	12,256,232.78	5,628.95	12,251,408.15	122,514.08	5,572.66	12,128,894.07	0.00	0.00	4,824.63
2010	11,985,495.11	238.01	11,980,819.36	119,808.19	235.63	11,861,011.17	0.00	0.00	4,675.75
2009	11,764,510.86	142.40	11,762,249.53	117,622.50	140.98	11,644,627.03	0.00	0.00	2,261.33
2008	10,832,540.89	147.29	10,830,808.77	108,308.09	145.82	10,722,500.68	0.00	0.00	1,732.12
2007	10,121,316.21	0.74	10,120,253.68	101,202.54	0.73	10,019,051.15	0.00	0.00	1,062.53
2006	8,985,113.73	1.62	8,984,298.47	89,842.98	1.60	8,894,455.48	0.00	0.00	815.26
Grand Total Farmington Sch.	118,926,463.42	13,544,381.72	118,094,687.00	1,180,946.87	13,408,937.90	116,913,740.13	0.00	0.00	831,776.42

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan Community College									
2015	11,787,379.60	11,418,343.83	11,418,343.83	114,183.44	11,304,160.39	11,304,160.39	0.00	0.00	369,035.77
2014	11,378,458.32	205,134.42	11,232,000.42	112,320.00	203,083.08	11,119,680.42	0.00	0.00	146,457.90
2013	11,620,398.55	79,555.73	11,577,856.78	115,778.57	78,760.17	11,462,078.21	0.00	0.00	42,541.77
2012	11,550,933.11	17,514.35	11,536,021.36	115,360.21	17,339.21	11,420,661.15	0.00	0.00	14,911.75
2011	11,305,141.30	5,516.04	11,301,944.23	113,019.44	5,460.88	11,188,924.78	0.00	0.00	3,197.07
2010	11,145,663.27	366.17	11,143,163.56	111,431.64	362.51	11,031,731.92	0.00	0.00	2,499.71
2009	10,695,479.56	197.46	10,694,161.00	106,941.61	195.49	10,587,219.39	0.00	0.00	1,318.56
2008	10,070,487.47	84.33	10,069,373.03	100,693.73	83.49	9,968,679.30	0.00	0.00	1,114.44
2007	9,541,428.88	17.13	9,540,704.54	95,407.05	16.96	9,445,297.50	0.00	0.00	724.34
2006	8,942,757.09	30.10	8,942,122.08	89,421.22	29.80	8,852,700.86	0.00	0.00	635.01
Total San Juan Comm. College	108,038,127.16	11,726,759.56	107,455,690.84	1,074,556.91	11,609,491.96	106,381,133.93	0.00	0.00	582,436.32
Comm. College Building Levy									
2015	1,827,683.86	1,766,651.01	1,766,651.01	17,666.51	1,748,984.50	1,748,984.50	0.00	0.00	61,032.85
2014	1,765,138.98	34,218.05	1,740,590.57	17,405.91	33,875.87	1,723,184.66	0.00	0.00	24,548.41
2013	1,771,069.54	13,032.26	1,763,963.90	17,639.64	12,901.94	1,746,324.26	0.00	0.00	7,105.64
2012	1,234,770.71	2,049.17	1,233,094.07	12,330.94	2,028.68	1,220,763.13	0.00	0.00	1,676.64
2011	1,725,238.05	887.42	1,724,735.13	17,247.35	878.55	1,707,487.78	0.00	0.00	502.92
2010	1,677,952.92	63.13	1,677,566.87	16,775.67	62.50	1,660,791.20	0.00	0.00	386.05
2009	1,619,160.12	37.43	1,618,939.09	16,189.39	37.06	1,602,749.70	0.00	0.00	221.03
2008	1,504,512.74	15.33	1,504,334.64	15,043.35	15.18	1,489,291.30	0.00	0.00	178.10
2007	1,429,498.97	3.18	1,429,379.76	14,293.80	3.15	1,415,085.96	0.00	0.00	119.21
2006	1,313,654.05	5.36	1,313,552.11	13,135.52	5.31	1,300,416.59	0.00	0.00	101.94
Total Bldng. Levy	15,868,679.94	1,816,962.34	15,772,807.15	157,728.07	1,798,792.72	15,615,079.08	0.00	0.00	95,872.79

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
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Total San Juan Comm. College By Year

2015	13,615,063.46	13,184,994.84	13,184,994.84	131,849.95	13,053,144.89	13,053,144.89	0.00	0.00	430,068.62
2014	13,143,597.30	239,352.47	12,972,590.99	129,725.91	236,958.95	12,842,865.08	0.00	0.00	171,006.31
2013	13,391,468.09	92,587.99	13,341,820.68	133,418.21	91,662.11	13,208,402.47	0.00	0.00	49,647.41
2012	12,785,703.82	19,563.52	12,769,115.43	127,691.15	19,367.88	12,641,424.27	0.00	0.00	16,588.39
2011	13,030,379.35	6,403.46	13,026,679.36	130,266.79	6,339.43	12,896,412.57	0.00	0.00	3,699.99
2010	12,823,616.19	429.30	12,820,730.43	128,207.30	425.01	12,692,523.13	0.00	0.00	2,885.76
2009	12,314,639.69	234.89	12,313,100.10	123,131.00	232.54	12,189,969.10	0.00	0.00	1,539.59
2008	11,575,000.22	99.66	11,573,707.68	115,737.08	98.66	11,457,970.60	0.00	0.00	1,292.54
2007	10,970,927.85	20.31	10,970,084.30	109,700.84	20.11	10,860,383.45	0.00	0.00	843.55
2006	10,256,411.14	35.46	10,255,674.19	102,556.74	35.11	10,153,117.45	0.00	0.00	736.95
Grand Total SJ College	123,906,807.10	13,543,721.90	123,228,497.99	1,232,284.98	13,408,284.68	121,996,213.01	0.00	0.00	678,309.11

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
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City of Aztec Operating-7750

2015	636,956.72	595,422.14	595,422.14	5,954.22	589,467.92	589,467.92	0.00	0.00	41,534.58
2014	618,236.88	25,121.02	607,612.50	6,076.13	24,869.81	601,536.38	0.00	0.00	10,624.38
2013	591,098.09	5,538.11	587,024.39	5,870.24	5,482.73	581,154.15	0.00	0.00	4,073.70
2012	573,872.14	1,069.54	572,868.59	5,728.69	1,058.84	567,139.90	0.00	0.00	1,003.55
2011	544,400.87	129.38	544,293.51	5,442.94	128.09	538,850.57	0.00	0.00	107.36
2010	516,748.26	0.00	516,746.71	5,167.47	0.00	511,579.24	0.00	0.00	1.55
2009	493,850.22	0.00	493,848.46	4,938.48	0.00	488,909.97	0.00	0.00	1.76
2008	442,278.60	0.00	442,277.13	4,422.77	0.00	437,854.36	0.00	0.00	1.47
2007	403,600.65	0.00	403,600.65	4,036.01	0.00	399,564.65	0.00	0.00	0.00
2006	358,894.59	0.00	358,894.59	3,588.95	0.00	355,305.64	0.00	0.00	0.00
Total Aztec Operational	5,179,937.02	627,280.19	5,122,588.67	51,225.89	621,007.39	5,071,362.79	0.00	0.00	57,348.35

City of Aztec - Water

2015	13,066.62	12,498.65	12,498.65	0.00	12,498.65	12,498.65	0.00	0.00	567.97
2014	13,109.28	241.97	12,868.52	0.00	241.97	12,868.52	0.00	0.00	240.76
2013	13,109.28	112.17	13,074.79	0.00	112.17	13,074.79	0.00	0.00	34.49
2012	13,109.28	17.15	13,109.28	0.00	17.15	13,109.28	0.00	0.00	0.00
2011	13,132.35	17.15	13,132.35	0.00	17.15	13,132.35	0.00	0.00	0.00
2010	13,119.63	0.00	13,119.63	0.00	0.00	13,119.63	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
2008	13,193.52	0.00	13,193.52	0.00	0.00	13,193.52	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
2006	13,169.51	0.00	13,169.51	0.00	0.00	13,169.51	0.00	0.00	0.00
Total City of Aztec Water	131,308.62	12,887.09	130,465.40	0.00	12,887.09	130,465.40	0.00	0.00	843.22

Total Aztec By Year

2015	650,023.34	607,920.79	607,920.79	5,954.22	601,966.57	601,966.57	0.00	0.00	42,102.55
2014	631,346.16	25,362.99	620,481.02	6,076.13	25,111.78	614,404.90	0.00	0.00	10,865.14
2013	604,207.37	5,650.28	600,099.18	5,870.24	5,594.90	594,228.94	0.00	0.00	4,108.19
2012	586,981.42	1,086.69	585,977.87	5,728.69	1,075.99	580,249.18	0.00	0.00	1,003.55
2011	557,533.22	146.53	557,425.86	5,442.94	145.24	551,982.92	0.00	0.00	107.36
2010	529,867.89	0.00	529,866.34	5,167.47	0.00	524,698.87	0.00	0.00	1.55
2009	506,956.91	0.00	506,955.15	4,938.48	0.00	502,016.66	0.00	0.00	1.76
2008	455,472.12	0.00	455,470.65	4,422.77	0.00	451,047.88	0.00	0.00	1.47
2007	416,793.11	0.00	416,793.11	4,036.01	0.00	412,757.11	0.00	0.00	0.00
2006	372,064.10	0.00	372,064.10	3,588.95	0.00	368,475.15	0.00	0.00	0.00
Total Aztec By Year	5,311,245.64	640,167.28	5,253,054.07	51,225.89	633,894.48	5,201,828.19	0.00	0.00	58,191.57

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Bloomfield Operating									
2015	810,840.69	777,989.57	777,989.57	7,779.90	770,209.67	770,209.67	0.00	0.00	32,851.12
2014	622,934.76	19,399.99	609,866.00	6,098.66	19,205.99	603,767.34	0.00	0.00	13,068.76
2013	620,481.45	6,927.84	615,110.49	6,151.10	6,858.56	608,959.38	0.00	0.00	5,370.96
2012	597,910.35	2,292.12	597,022.35	5,970.22	2,269.20	591,052.13	0.00	0.00	888.00
2011	559,600.67	841.21	559,481.95	5,594.82	832.80	553,887.13	0.00	0.00	118.72
2010	535,132.17	0.00	534,918.32	5,349.18	0.00	529,569.14	0.00	0.00	213.85
2009	469,328.88	0.00	469,237.14	4,692.37	0.00	464,544.77	0.00	0.00	91.74
2008	430,358.03	0.00	430,242.72	4,302.43	0.00	425,940.29	0.00	0.00	115.31
2007	389,717.15	0.00	389,698.48	3,896.98	0.00	385,801.50	0.00	0.00	18.67
2006	334,330.78	0.00	334,330.78	3,343.31	0.00	330,987.48	0.00	0.00	0.00
Total Bloomfield Oper.	5,370,634.94	807,450.73	5,317,897.81	53,178.98	799,376.22	5,264,718.83	0.00	0.00	52,737.13
61/20 Operating									
2015	11,288.00	7,411.79	7,411.79	74.12	7,337.67	7,337.67	0.00	0.00	3,876.21
2014	10,010.63	921.92	9,576.01	95.76	912.70	9,480.25	0.00	0.00	434.62
2013	9,602.18	455.23	9,602.18	96.02	450.68	9,506.16	0.00	0.00	0.00
2012	9,244.34	33.39	9,244.34	92.44	33.06	9,151.90	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
2010	7,263.24	0.00	7,263.24	72.63	0.00	7,190.61	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
2008	5,036.58	0.00	5,036.58	50.37	0.00	4,986.21	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
2006	2,904.54	0.00	2,904.54	29.05	0.00	2,875.49	0.00	0.00	0.00
Total 61/20 Oper.	74,234.48	8,822.33	69,923.65	699.24	8,734.11	69,224.41	0.00	0.00	4,310.83
Bloomfield Debt Service									
2015	135,758.17	129,876.01	129,876.01	1,298.76	128,577.25	128,577.25	0.00	0.00	5,882.16
2014	132,243.63	4,324.42	129,327.86	1,293.28	4,281.18	128,034.59	0.00	0.00	2,915.77
2013	228,918.24	2,644.00	226,752.33	2,267.52	2,617.56	224,484.81	0.00	0.00	2,165.91
2012	222,610.20	949.05	222,255.13	2,222.55	939.56	220,032.58	0.00	0.00	355.07
2011	228,768.82	388.46	228,716.23	2,287.16	384.58	226,429.07	0.00	0.00	52.59
2010	215,634.85	0.00	215,548.75	2,155.49	0.00	213,393.26	0.00	0.00	86.10
2009	191,706.86	0.00	191,667.84	1,916.68	0.00	189,751.17	0.00	0.00	39.02
2008	203,021.86	0.00	202,973.91	2,029.74	0.00	200,944.17	0.00	0.00	47.95
2007	130,081.38	0.00	130,072.66	1,300.73	0.00	128,771.93	0.00	0.00	8.72
2006	60,104.60	0.00	60,104.60	601.05	0.00	59,503.56	0.00	0.00	0.00
Total Bloomfield Debt Svc.	1,748,848.62	138,181.94	1,737,295.33	17,372.95	136,800.12	1,719,922.38	0.00	0.00	11,553.29

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undis- tributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
61/20 Debt Service									
2015	1,671.14	1,119.18	1,119.18	11.19	1,107.99	1,107.99	0.00	0.00	551.96
2014	1,822.26	161.01	1,743.05	17.43	159.40	1,725.62	0.00	0.00	79.21
2013	3,047.07	149.24	3,047.07	30.47	147.75	3,016.60	0.00	0.00	0.00
2012	2,988.78	14.29	2,988.78	29.89	14.15	2,958.90	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
2010	2,804.16	0.00	2,804.16	28.04	0.00	2,776.12	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
2008	2,256.93	0.00	2,256.93	22.57	0.00	2,234.36	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
2006	440.14	0.00	440.14	4.40	0.00	435.74	0.00	0.00	0.00
Total 61/20 Debt Service	21,824.94	1,443.72	21,193.77	211.94	1,429.28	20,981.83	0.00	0.00	631.17
Total City of Bloomfield & 61/20									
2015	959,558.00	916,396.55	916,396.55	9,163.97	907,232.58	907,232.58	0.00	0.00	43,161.45
2014	757,000.65	24,807.34	750,512.93	7,505.13	24,559.27	743,007.80	0.00	0.00	16,498.36
2013	862,457.39	10,176.31	854,512.07	8,545.12	10,074.55	845,966.95	0.00	0.00	7,536.87
2012	832,753.68	3,288.85	831,510.61	8,315.11	3,255.96	823,195.50	0.00	0.00	1,243.07
2011	799,347.94	1,229.67	799,176.63	7,991.77	1,217.37	791,184.87	0.00	0.00	171.31
2010	760,834.43	0.00	760,534.48	7,605.34	0.00	752,929.13	0.00	0.00	299.95
2009	670,315.84	0.00	670,185.08	6,701.85	0.00	663,483.23	0.00	0.00	130.76
2008	640,673.39	0.00	640,510.13	6,405.10	0.00	634,105.03	0.00	0.00	163.26
2007	525,219.41	0.00	525,192.02	5,251.92	0.00	519,940.10	0.00	0.00	27.39
2006	397,780.07	0.00	397,780.07	3,977.80	0.00	393,802.27	0.00	0.00	0.00
Totals	7,205,940.80	955,898.72	7,146,310.56	71,463.11	946,339.73	7,074,847.45	0.00	0.00	69,232.42

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
City of Farmington Operating									
2015	1,898,969.17	1,831,775.50	1,831,775.50	18,317.76	1,813,457.75	1,813,457.75	0.00	0.00	67,193.67
2014	1,848,589.53	37,215.78	1,823,872.74	18,238.73	36,843.62	1,805,634.01	0.00	0.00	24,716.79
2013	1,817,129.95	13,724.54	1,810,394.18	18,103.94	13,587.29	1,792,290.23	0.00	0.00	6,735.77
2012	1,793,764.63	3,334.24	1,791,567.50	17,915.68	3,300.90	1,773,651.83	0.00	0.00	2,197.13
2011	1,700,061.26	775.60	1,699,462.68	16,994.63	767.84	1,682,468.05	0.00	0.00	598.58
2010	1,624,802.53	20.01	1,624,140.12	16,241.40	19.81	1,607,898.72	0.00	0.00	662.41
2009	1,482,605.39	40.95	1,482,384.61	14,823.85	40.54	1,467,560.76	0.00	0.00	220.78
2008	1,411,415.94	41.56	1,411,210.88	14,112.11	41.14	1,397,098.77	0.00	0.00	205.06
2007	1,307,386.13	1.82	1,307,349.60	13,073.50	1.80	1,294,276.10	0.00	0.00	36.53
2006	1,196,838.32	1.93	1,196,819.15	11,968.19	1.91	1,184,850.95	0.00	0.00	19.17
Total Farmington Operational	16,081,562.85	1,886,931.93	15,978,976.96	159,789.77	1,868,062.61	15,819,187.19	0.00	0.00	102,585.89

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Bloomfield Irrigation District									
2015	264,882.68	243,941.08	243,941.08	0.00	243,941.08	243,941.08	0.00	0.00	20,941.60
2014	240,859.43	10,270.42	231,757.16	0.00	10,270.42	231,757.16	0.00	0.00	9,102.27
2013	240,507.62	5,201.71	237,886.89	0.00	5,201.71	237,886.89	0.00	0.00	2,620.73
2012	241,805.52	787.25	241,008.38	0.00	787.25	241,008.38	0.00	0.00	797.14
2011	241,678.73	114.00	241,482.73	0.00	114.00	241,482.73	0.00	0.00	196.00
2010	241,802.24	0.00	241,622.78	0.00	0.00	241,622.78	0.00	0.00	179.46
2009	226,181.25	0.00	226,049.25	0.00	0.00	226,049.25	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	50.00
2007	207,334.59	0.00	207,334.59	0.00	0.00	207,334.59	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
Total Bloomfield Irr. District	2,324,623.90	260,314.46	2,290,604.70	0.00	260,314.46	2,290,604.70	0.00	0.00	34,019.20

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Farmer's Irrigation District									
2015	67,161.56	62,382.11	62,382.11	0.00	62,382.11	62,382.11	0.00	0.00	4,779.45
2014	68,191.91	2,586.57	66,328.33	0.00	2,586.57	66,328.33	0.00	0.00	1,863.58
2013	45,913.24	571.10	45,658.30	0.00	571.10	45,658.30	0.00	0.00	254.94
2012	46,957.19	327.85	46,887.61	0.00	327.85	46,887.61	0.00	0.00	69.58
2011	47,026.19	100.17	47,026.19	0.00	100.17	47,026.19	0.00	0.00	0.00
2010	47,996.04	0.00	47,996.04	0.00	0.00	47,996.04	0.00	0.00	0.00
2009	47,053.13	0.00	47,053.13	0.00	0.00	47,053.13	0.00	0.00	0.00
2008	47,543.90	0.00	47,543.90	0.00	0.00	47,543.90	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
2006	47,948.74	0.00	47,948.74	0.00	0.00	47,948.74	0.00	0.00	0.00
Total Farmer's Irr. District	512,608.65	65,967.80	505,641.10	0.00	65,967.80	505,641.10	0.00	0.00	6,967.55

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hammond Irrigation District									
2015	115,956.05	65,009.51	114,059.54	0.00	65,009.51	114,059.54	0.00	0.00	1,896.51
2014	83,314.49	640.57	82,387.76	0.00	640.57	82,387.76	0.00	0.00	926.73
2013	60,925.19	348.80	60,522.02	0.00	348.80	60,522.02	0.00	0.00	403.17
2012	56,822.74	150.24	56,768.84	0.00	150.24	56,768.84	0.00	0.00	53.90
2011	42,839.42	47.76	42,828.82	0.00	47.76	42,828.82	0.00	0.00	10.60
2010	44,749.80	10.97	44,749.77	0.00	10.97	44,749.77	0.00	0.00	0.03
2009	44,356.02	0.00	44,355.97	0.00	0.00	44,355.97	0.00	0.00	0.05
2008	45,375.10	0.00	45,375.10	0.00	0.00	45,375.10	0.00	0.00	0.00
2007	45,235.57	0.00	45,235.57	0.00	0.00	45,235.57	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
Total Hammond Irr. District	539,574.38	66,207.85	536,283.39	0.00	66,207.85	536,283.39	0.00	0.00	3,290.99

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
Hillside Irrigation District 5 Out									
2015	1,630.64	1,630.64	1,630.64	65.23	1,630.64	1,565.41	0.00	0.00	0.00
2014	1,630.58	0.00	1,630.58	65.22	0.00	1,565.36	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
2012	1,631.64	0.00	1,631.64	65.27	0.00	1,566.37	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
2010	1,567.60	0.00	1,567.60	62.70	0.00	1,504.90	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
2008	1,565.38	0.00	1,565.38	62.62	0.00	1,502.76	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
2006	1,565.37	0.00	1,565.37	62.61	0.00	1,502.76	0.00	0.00	0.00
Total Hillside	15,917.90	1,630.64	15,917.90	636.72	1,630.64	15,281.19	0.00	0.00	0.00

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 4% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
La Plata Irrigation District									
2015	40,864.50	37,544.32	37,544.32	1,501.77	37,544.32	36,042.55	0.00	0.00	3,320.18
2014	38,273.58	1,680.54	37,067.52	1,482.70	1,680.54	35,584.82	0.00	0.00	1,206.06
2013	37,296.28	970.56	37,066.32	1,482.65	970.56	35,583.67	0.00	0.00	229.96
2012	35,526.35	220.44	35,455.90	1,418.24	220.44	34,037.66	0.00	0.00	70.45
2011	31,284.02	0.00	31,274.02	1,250.96	0.00	30,023.06	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	4.75
2009	26,939.25	0.00	26,934.50	1,077.38	0.00	25,857.12	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	4.75
2007	23,348.88	0.00	23,344.13	933.77	0.00	22,410.36	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	4.75
Total La Plata Irr. District	307,429.50	40,415.86	302,569.10	12,102.76	40,415.86	290,466.33	0.00	0.00	4,860.40

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
State Of New Mexico									
2015	4,142,950.18	4,004,609.10	4,004,609.10	40,046.09	3,964,563.01	3,964,563.01	0.00	0.00	138,341.08
2014	4,000,982.61	77,561.51	3,945,339.54	39,453.40	76,785.89	3,905,886.14	0.00	0.00	55,643.07
2013	4,035,641.55	28,163.03	4,020,851.23	40,208.51	27,881.40	3,980,642.72	0.00	0.00	14,790.32
2012	3,997,552.30	6,230.89	3,992,469.15	39,924.69	6,168.58	3,952,544.46	0.00	0.00	5,083.15
2011	3,916,110.25	1,908.65	3,915,039.74	39,150.40	1,889.56	3,875,889.34	0.00	0.00	1,070.51
2010	4,278,795.77	161.00	4,277,811.38	42,778.11	159.39	4,235,033.27	0.00	0.00	984.39
2009	3,104,423.15	71.76	3,103,999.48	31,039.99	71.04	3,072,959.49	0.00	0.00	423.67
2008	3,134,585.21	31.94	3,134,214.21	31,342.14	31.62	3,102,872.07	0.00	0.00	371.00
2007	2,909,017.04	6.49	2,908,774.45	29,087.74	6.43	2,879,686.71	0.00	0.00	242.59
2006	2,826,421.64	11.52	2,826,202.29	28,262.02	11.40	2,797,940.27	0.00	0.00	219.35
Total State of N. M.	36,346,479.71	4,118,755.89	36,129,310.58	361,293.11	4,077,568.33	35,768,017.48	0.00	0.00	217,169.13
NM Livestock Board									
2015	20,603.72	18,716.14	18,716.14	187.16	18,528.98	18,528.98	0.00	0.00	1,887.58
2014	15,043.25	138.66	14,077.31	140.77	137.27	13,936.53	0.00	0.00	965.94
2013	15,241.50	378.23	14,826.49	148.26	374.45	14,678.23	0.00	0.00	415.01
2012	14,376.93	0.00	14,223.09	142.23	0.00	14,080.86	0.00	0.00	153.84
2011	12,181.29	0.00	12,090.45	120.90	0.00	11,969.55	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
2009	11,654.23	0.00	11,654.23	116.54	0.00	11,537.68	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
2007	17,114.60	0.00	17,114.60	171.15	0.00	16,943.45	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
Total NM Livestock	146,360.97	19,233.03	142,847.76	1,428.48	19,040.70	141,419.28	0.00	0.00	3,513.21

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

State Of New Mexico Total

2015	4,163,553.90	4,023,325.24	4,023,325.24	40,233.25	3,983,091.99	3,983,091.99	0.00	0.00	140,228.66
2014	4,016,025.86	77,700.17	3,959,416.85	39,594.17	76,923.17	3,919,822.68	0.00	0.00	56,609.01
2013	4,050,883.05	28,541.26	4,035,677.72	40,356.78	28,255.85	3,995,320.95	0.00	0.00	15,205.33
2012	4,011,929.23	6,230.89	4,006,692.24	40,066.92	6,168.58	3,966,625.32	0.00	0.00	5,236.99
2011	3,928,291.54	1,908.65	3,927,130.19	39,271.30	1,889.56	3,887,858.89	0.00	0.00	1,161.35
2010	4,289,420.52	161.00	4,288,436.13	42,884.36	159.39	4,245,551.77	0.00	0.00	984.39
2009	3,116,077.38	71.76	3,115,653.71	31,156.54	71.04	3,084,497.17	0.00	0.00	423.67
2008	3,145,478.09	31.94	3,145,107.09	31,451.07	31.62	3,113,656.02	0.00	0.00	371.00
2007	2,926,131.64	6.49	2,925,889.05	29,258.89	6.43	2,896,630.16	0.00	0.00	242.59
2006	2,845,049.46	11.52	2,844,830.11	28,448.30	11.40	2,816,381.81	0.00	0.00	219.35
Grand Total State	36,492,840.68	4,137,988.92	36,272,158.34	362,721.58	4,096,609.03	35,909,436.76	0.00	0.00	220,682.34

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Current Property Tax Levied	Collected In Current Year	Collected To Date	Less 1% Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed at Year End	Over/Under Distributed at Year End	County Receivable at Year End
San Juan County Operating									
2015	21,225,506.43	20,556,962.05	20,556,962.05	205,569.62	20,351,392.43	20,351,392.43	0.00	0.00	668,544.38
2014	20,488,350.07	370,206.71	20,222,682.69	202,226.83	366,504.64	20,020,455.86	0.00	0.00	265,667.38
2013	20,903,863.37	144,173.80	20,826,613.02	208,266.13	142,732.06	20,618,346.89	0.00	0.00	77,250.35
2012	20,791,786.06	31,816.24	20,764,809.36	207,648.09	31,498.08	20,557,161.27	0.00	0.00	26,976.70
2011	20,333,809.67	9,991.99	20,328,043.11	203,280.43	9,892.07	20,124,762.68	0.00	0.00	5,766.56
2010	20,054,472.29	669.03	20,049,962.35	200,499.62	662.34	19,849,462.73	0.00	0.00	4,509.94
2009	19,228,376.09	371.09	19,225,981.18	192,259.81	367.38	19,033,721.37	0.00	0.00	2,394.91
2008	18,128,296.73	155.77	18,126,273.65	181,262.74	154.21	17,945,010.91	0.00	0.00	2,023.08
2007	17,153,005.12	74.79	17,151,689.10	171,516.89	74.04	16,980,172.21	0.00	0.00	1,316.02
2006	16,086,533.75	55.69	16,085,376.81	160,853.77	55.13	15,924,523.04	0.00	0.00	1,156.94
Total	194,393,999.59	21,114,477.16	193,338,393.33	1,933,383.93	20,903,332.39	191,405,009.40	0.00	0.00	1,055,606.26
Water Reserve Fund									
2015	1,523,069.85	1,472,209.15	1,472,209.15	14,722.09	1,457,487.06	1,457,487.06	0.00	0.00	50,860.70
2014	1,470,950.49	28,515.11	1,450,493.49	14,504.93	28,229.96	1,435,988.56	0.00	0.00	20,457.00
2013	1,484,682.64	10,860.16	1,478,761.28	14,787.61	10,751.56	1,463,973.67	0.00	0.00	5,921.36
2012	1,469,965.83	2,439.55	1,467,969.82	14,679.70	2,415.15	1,453,290.12	0.00	0.00	1,996.01
2011	1,437,677.28	718.14	1,437,258.18	14,372.58	710.96	1,422,885.59	0.00	0.00	419.10
2010	1,398,296.47	52.39	1,397,974.76	13,979.75	51.87	1,383,995.01	0.00	0.00	321.71
2009	1,422,008.84	(7.52)	1,421,824.63	14,218.25	(7.44)	1,407,606.38	0.00	0.00	184.21
2008	1,253,437.12	(17.94)	1,253,288.72	12,532.89	(17.76)	1,240,755.83	0.00	0.00	148.40
2007	1,190,833.23	0.83	1,190,733.88	11,907.34	0.82	1,178,826.54	0.00	0.00	99.35
2006	1,094,189.09	2.53	1,094,104.14	10,941.04	2.50	1,083,163.10	0.00	0.00	84.95
Total	13,745,110.85	1,514,772.40	13,664,618.06	136,646.18	1,499,624.68	13,527,971.88	0.00	0.00	80,492.79

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

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

2015	22,748,576.28	22,029,171.20	22,029,171.20	220,291.71	21,808,879.49	21,808,879.49	0.00	0.00	719,405.08
2014	21,959,300.56	398,721.82	21,673,176.18	216,731.76	394,734.60	21,456,444.42	0.00	0.00	286,124.38
2013	22,388,546.01	155,033.96	22,305,374.30	223,053.74	153,483.62	22,082,320.56	0.00	0.00	83,171.71
2012	22,261,751.89	34,255.79	22,232,779.18	222,327.79	33,913.23	22,010,451.39	0.00	0.00	28,972.71
2011	21,771,486.95	10,710.13	21,765,301.29	217,653.01	10,603.03	21,547,648.27	0.00	0.00	6,185.66
2010	21,452,768.76	721.42	21,447,937.11	214,479.37	714.21	21,233,457.74	0.00	0.00	4,831.65
2009	20,650,384.93	363.57	20,647,805.81	206,478.06	359.93	20,441,327.75	0.00	0.00	2,579.12
2008	19,381,733.85	137.83	19,379,562.37	193,795.62	136.45	19,185,766.74	0.00	0.00	2,171.48
2007	18,343,838.35	75.62	18,342,422.98	183,424.23	74.86	18,158,998.75	0.00	0.00	1,415.37
2006	17,180,722.85	58.22	17,179,480.96	171,794.81	57.64	17,007,686.15	0.00	0.00	1,241.89
Grand Total County	208,139,110.44	22,629,249.56	207,003,011.39	2,070,030.11	22,402,957.06	204,932,981.27	0.00	0.00	1,136,099.05

Grand Total

All Agencies	653,973,548.12	74,321,111.84	650,075,830.90	6,475,682.97	73,582,374.96	643,600,147.92	0.00	0.00	3,907,319.40
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Taxes Reported in General Fund

(1,055,606.26)

Taxes reported in the special revenue funds (Water Reserve Fund)

(80,492.79)

Receivables

Agency Funds

2,771,220.35

PROPERTY TAX SCHEDULE
FOR THE YEAR ENDED JUNE 30 2016

Agency	Property Tax Levied	Collected In Current Year	Collected To Date	Less Admin. Fee	Distributed in Current Year	Distributed To Date	Undistributed	Distributed at Year End	Receivable at Year End
Total Collections by Year									
2015	74,229,580.58	70,989,431.27	71,733,159.71	714,178.03	70,283,767.02	71,018,981.67	0.00	0.00	2,496,420.87
2014	72,157,009.04	2,631,890.03	71,199,129.59	709,218.82	2,605,725.33	70,489,910.77	0.00	0.00	967,890.08
2013	73,406,284.93	536,333.07	73,115,900.92	728,748.50	531,041.78	72,387,152.42	0.00	0.00	289,975.56
2012	70,393,049.80	123,823.60	70,299,258.19	700,527.47	122,600.39	69,598,730.72	0.00	0.00	93,791.61
2011	68,223,157.15	35,171.93	68,203,217.23	679,572.65	34,823.00	67,523,644.58	0.00	0.00	19,939.92
2010	66,948,645.74	2,372.33	66,932,755.18	666,754.49	2,348.72	66,266,000.69	0.00	0.00	15,890.56
2009	63,661,645.41	1,220.13	63,653,198.65	634,081.33	1,207.93	63,019,117.32	0.00	0.00	8,446.76
2008	58,929,397.42	537.94	58,922,449.15	586,791.78	532.56	58,335,657.37	0.00	0.00	6,948.27
2007	55,563,625.42	144.63	55,559,290.46	553,214.40	143.18	55,006,076.06	0.00	0.00	4,334.96
2006	50,461,152.64	186.91	50,457,471.83	502,595.50	185.04	49,954,876.33	0.00	0.00	3,680.81
Total Collections by Year	653,973,548.12	74,321,111.84	650,075,830.90	6,475,682.97	73,582,374.96	643,600,147.92	0.00	0.00	3,907,319.40

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2015-2016**

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 FY2016	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 Oct15-Oct16 \$128,502 less City of Aztec portion of \$12,655	Pro-rated Premium	\$115,847	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 FY15-16 \$1,855,910	All	\$1,855,910	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 FY15-16 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 FY15-16 \$521,961	½ of Operating Exp.	\$260,981	Both Parties	San Juan County	Both Parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2015-2016**

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 FY2016	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 FY15-16 \$3,927,403	100% Operat- ing Exp.	\$3,927,403	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	\$257,075	44% of Operat- ing Exp.	\$66,000 – \$33,880 for Director salary, \$28,952 for Operating plus \$3,168 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	\$46,901 + 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 FY15-16 \$3,184,361	100% Operat- ing Exp.	\$1,819,464 Rec'd Grants & Fees to cover Cost	Both Parties	San Juan County	Both Parties
City of Aztec City of Bloomfield City of Farmington	All Parties	San Juan Basin MS4 Advisory Group	05/05/16 thru duration of permit	N/A	N/A	None	N/A	N/A	N/A
Navajo Nation	San Juan County	Fire and Rescue Services – 3 fire stations - (Shiprock, Newcomb, and Ojo Amarillo)	04/18/16 thru 09/30/16	N/A	100% of Operat- ing Exp.	Unknown 100% reimbursable through MOU agreement	Both parties	San Juan County	Both parties

**San Juan County
Active Joint Powers Agreements
Fiscal Year 2015-2016**

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 FY2016	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	\$192,434	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 Automatic Renewal	Unknown	20% of Local Funds	\$8,844	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	6/27/07 thru 06/30/16	FY15-16 \$14,210,292	100% of Operating Cost	\$14,210,292 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 06/30/16	FY15-16 \$14,210,292	100% of Operating Cost	\$14,210,292 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 06/30/16	FY15-16 \$14,210,292	100% of Operating Cost	\$14,210,292 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 2015-2016**

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 FY2016	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 - \$94,677 Sal/Ben, plus Operating Expenses	Balance of salary and benefits not reimbursed	\$10,870	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	06/10/15 thru 06/30/16	\$72,306	CJTA-Salary COF-benefits 100% - reimb by City of Farmington	\$72,306	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 \$77,850	One-half annual salary and benefits	\$38,925	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	\$128,666	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
City of Farmington San Juan Regional Medical Center Presbyterian Medical Center	Presbyterian Medical Center	Behavioral health services (joint intervention and sobering program)	02/03/15 thru 02/03/17	\$1,644,435	\$334,104.24	PO created 04/12/16. No expenditures as of 6/30/16	City of Farmington	San Juan Regional Medical Center	All Parties
United States Department of Interior Bureau of Land Management	All Parties	Law enforcement on BLM public land	04/21/16 thru 04/21/21	Unknown	None	None	San Juan County	San Juan County	San Juan County
Town of Kirtland	San Juan County	Providing public services	07/01/15 thru 06/30/16 Renewing each year	\$120,067	\$71,000 – law enforcement \$240 per call-fire/EMT \$10,000 – road maint.	\$120,067 – 100% reimbursable through MOU agreement	Both Parties	San Juan County	Both Parties

Agency Number	Agency Name	Agency Type	RFB#/RFP# (if applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veterans' preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
5023	San Juan County	Counties	15-16-01	Competitive (RFP or RFB)	C&J Gravel Products Consolidated Constructors	Winner	\$916,065.00		Durango, CO	No	No	Production of Type II base course	
					Crossfire Aggregate Mountain States Constructors	Winner				Yes	Yes		
					Sterling Brothers	Loser							
5023	San Juan County	Counties	15-16-02	Competitive (RFP or RFB)	Jaynes	Loser	\$943,262.26		Farmington, NM	Yes	No	Construction at Valley Fire Station #1	
					Winters Construction Nedak Construction	Winner							
5023	San Juan County	Counties	15-16-03	Competitive (RFP or RFB)	Winters Construction	Winner	\$1,063,489.49		Farmington, NM	Yes	No	First Divide Fire Station	
5023	San Juan County	Counties	15-16-04	Competitive (RFP or RFB)	The Walker Agency Vernon Iwancin (The Hartford)	Winner	\$128,502.00		Farmington, NM	No	No	Volunteer Fire Insurance	
5023	San Juan County	Counties	15-16-10	Competitive (RFP or RFB)	Bruckner Truck Sales	Loser	\$131,757.00		Farmington, NM	Yes	No	Purchase one new trash truck with roll-off unit with trade-ins	
					Farmington Freightliner	Winner							
					Inland Kenworth Primary	Loser							
					Inland Kenworth Alternate	Loser							
					Rush Truck of NM Wagner	Loser							
5023	San Juan County	Counties	15-16-11	Competitive (RFP or RFB)	Mountain States Constructors	Loser	\$71,500.00		Farmington, NM	Yes	No	Price agreement for the purchase of hot mix asphalt	
					Oldcastle Southwest Group	Winner							
5023	San Juan County	Counties	15-16-12	Competitive (RFP or RFB)	Presbyterian Medical Services	Winner	Client Driven		Farmington, NM	Yes	No	Residential treatment services for adolescents	
5023	San Juan County	Counties	15-16-15	Competitive (RFP or RFB)	B & M Cillessen	Winner	\$232,306.25		Farmington, NM	No	Yes	McGee Park maintenance building	
					Uselman Construction	Loser							
5023	San Juan County	Counties	15-16-17	Competitive (RFP or RFB)	B & D Industries Echo Electric	Loser	\$284,856.47		Albuquerque, NM	Yes	No	ADC fire alarm and lighting project	
					HEI Inc	Winner							
					MW Electric Nightlight Electric	Loser							

Agency Number	Agency Name	Agency Type	RFB#/RFP# (if applicable)	Type of Procurement	Vendor Name	Did Vendor Win Contract?	\$ Amount of Awarded Contract	\$ Amount of Amended Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veterans' preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
5023	San Juan County	Counties	15-16-18	Competitive (RFP or RFB)	Donner Plumbing & Heating Farmington Heating & Metal	Loser Winner	\$518,154.11		Farmington, NM	No	No	Juvenile Services HVAC project	
5023	San Juan County	Counties	15-16-19	Competitive (RFP or RFB)	Recreation Accessibility Consultants	Winner	\$326,668.50		Hoffman Estates, IL	No	No	Architectural service for ADA settlement agreement	
5023	San Juan County	Counties	15-16-20	Competitive (RFP or RFB)	Uselman Construction Winters Construction	Winner Loser	\$523,959.22		Farmington, NM	No	No	Lower Valley Senior Center	
5023	San Juan County	Counties	15-16-21	Competitive (RFP or RFB)	Community Scripts United Healthcare Company Health EZ Tall Tree Administrators Cigna Blue Cross/Blue Shield	Loser Loser Loser Winner Loser Loser	\$226,488.00		Salt Lake City, UT	No	No	Employee benefits program administration - major medical	
5023	San Juan County	Counties	15-16-22	Competitive (RFP or RFB)	Sunlife Financial Blue Cross/Blue Shield United Healthcare Company Cigna Health EZ	Winner Loser Loser Loser Loser	\$636,352.00		Wellesley Hills, MA	No	No	Major medical aggregate and specific stop loss insurance	
5023	San Juan County	Counties	15-16-23	Competitive (RFP or RFB)	Bob Turner Ford Don Chalmers Ford Ziems Ford	Winner Loser Loser	\$99,000.00		Albuquerque, NM	No	No	Purchase two 2016 cab and chassis	
5023	San Juan County	Counties	15-16-24	Competitive (RFP or RFB)	Adapco Crop Production Services Target Specialty Products Univar USA Winfield	Winner Winner Winner Winner Winner	\$62,202.00		Sanford, FL Loveland, CO Unavailable Downers Grove, IL Arden Hills, MN	No No No No No	No No No No No	Price agreement for the purchase of chemicals for Vector Control	
5023	San Juan County	Counties	15-16-25	Competitive (RFP or RFB)	Oldcastle Southwest Group	Winner	\$95,000.00		Farmington, NM	Yes	No	Price agreement for the purchase of 1/2" surface treatment aggregate	

<i>Agency Number</i>	<i>Agency Name</i>	<i>Agency Type</i>	<i>RFB#/RFP# (if applicable)</i>	<i>Type of Procurement</i>	<i>Vendor Name</i>	<i>Did Vendor Win Contract?</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Physical address of vendor (City, State)</i>	<i>Did the Vendor provide documentation of eligibility for in-state preference?</i>	<i>Did the Vendor provide documentation of eligibility for veterans' preference?</i>	<i>Brief Description of the Scope of Work</i>	<i>If the procurement is attributable to a Component Unit, Name of Component Unit</i>
5023	San Juan County	Counties	15-16-26	Competitive (RFP or RFB)	Allstates Coating Ennis Paint Fastenal Ozark Materials	Loser Loser Loser Loser							
					Sherwin Williams	Winner	\$110,000.00		Farmington, NM	No	No	Price agreement for the purchase of traffic marking paint	



Riverview Golf Course

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY	
FDS Submission		06/30/2016 Audited/Single Audit	
Financial Statement		HCV Program Balance Sheet and Income Statement	
FDS Line Item	Description	14.871	
111	Cash - Unrestricted		\$77,055
112	Cash - Restricted - Modernization and Development		
113-010	HAP Funds		\$19,937
113-020	FSS Escrow Deposits		
113-030	All Other Funds		
113	Cash - Other Restricted		\$19,937
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		\$96,992
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		\$34,324
128.1	Allowance for Doubtful Accounts - Fraud		\$0
129	Accrued Interest Receivable		
120	Total Receivables, Net of Allowances for Doubtful Accounts		\$34,324
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		\$131,316
161	Land		
162	Buildings		
163	Furniture, Equipment & Machinery - Dwellings		
164	Furniture, Equipment & Machinery - Administration		\$35,872
165	Leasehold Improvements		
166	Accumulated Depreciation		-\$35,872
167	Construction in Progress		
168	Infrastructure		
160	Total Capital Assets, Net of Accumulated Depreciation		\$0

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2016 Audited/Single Audit
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	\$131,316
200	Deferred Outflow of Resources	
290	Total Assets and Deferred Outflow of Resources	\$131,316
311	Bank Overdraft	
312	Accounts Payable <= 90 Days	\$55
313	Accounts Payable >90 Days Past Due	
321	Accrued Wage/Payroll Taxes Payable	\$5,835
322	Accrued Compensated Absences - Current Portion	\$7,739
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	\$13,629
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	\$4,837
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	\$4,837
300	Total Liabilities	\$18,466
400	Deferred Inflow of Resources	\$34,324
508.4	Net Investment in Capital Assets	
511.4	Restricted Net Position	\$19,937
512.4	Unrestricted Net Position	\$58,589
513	Total Equity - Net Position	\$78,526
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	\$131,316

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2016 Audited/Single Audit
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
70300	Net Tenant Rental Revenue	
70400	Tenant Revenue - Other	\$3,070
70500	Total Tenant Revenue	\$3,070
70600-010	Housing Assistance Payments	\$1,204,230
70600-020	Ongoing Administrative Fees Earned	\$197,384
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	\$1,401,614
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	\$16
71100	Investment Income - Unrestricted	\$16
71200	Mortgage Interest Income	
71300	Proceeds from Disposition of Assets Held for Sale	
71310	Cost of Sale of Assets	
71400-010	Housing Assistance Payment	\$1,123
71400-020	Administrative Fee	\$1,124
71400	Fraud Recovery	\$2,247
71500	Other Revenue	\$883
71600	Gain or Loss on Sale of Capital Assets	
72000-010	Housing Assistance Payment	\$0
72000-020	Administrative Fee	\$0
72000	Investment Income - Restricted	\$0
70000	Total Revenue	\$1,407,830
91100	Administrative Salaries	\$108,191
91200	Auditing Fees	\$4,500
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	\$34,044
91600	Office Expenses	\$16,501
91700	Legal Expense	
91800	Travel	
91810	Allocated Overhead	
91900	Other	
91000	Total Operating - Administrative	\$163,236

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2016 Audited/Single Audit
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	\$12,011
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	\$12,011
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	\$175,247
97000	Excess of Operating Revenue over Operating Expenses	\$1,232,583
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

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2016 Audited/Single Audit
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
97300-040	Tenant Protection	\$11,091
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	\$1,179,802
97300	Housing Assistance Payments	\$1,190,893
97350	HAP Portability-In	\$699
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	\$1,366,839
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	\$40,991
11020	Required Annual Debt Principal Payments	\$0
11030	Beginning Equity	\$37,535
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	
11100	Changes in Allowance for Doubtful Accounts - Other	

PHA		NM066 SAN JUAN COUNTY HSG AUTHORITY
FDS Submission		06/30/2016 Audited/Single Audit
Financial Statement		HCV Program Balance Sheet and Income Statement
FDS Line Item	Description	14.871
11170-001	Administrative Fee Equity - Beginning Balance	\$35,128
11170-010	Administrative Fee Revenue	\$197,384
11170-020	Hard to House Fee Revenue	\$0
11170-021	FSS Coordinator Grant	\$0
11170-030	Audit Costs	\$0
11170-040	Investment Income	\$16
11170-045	Fraud Recovery Revenue	\$1,124
11170-050	Other Revenue	\$883
11170-051	Comment for Other Revenue	
11170-060	Total Admin Fee Revenues	\$199,407
11170-080	Total Operating Expenses	\$175,247
11170-090	Depreciation	\$0
11170-095	Housing Assistance Payment Portability In	\$699
11170-100	Other Expenses	\$0
11170-101	Comment for Other Expense	
11170-110	Total Expenses	\$175,946
11170-002	Net Administrative Fee	\$23,461
11170-003	Administrative Fee Equity- Ending Balance	\$58,589
11170-005	Pre-2004 Administrative Reserves	\$3,403
11170-006	Post-2003 Administrative Reserves	\$55,186
11170	Administrative Fee Equity- Ending Balance	\$58,589
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$2,407
11180-010	Housing Assistance Payment Revenues	\$1,204,230
11180-015	Fraud Recovery Revenue	\$1,123
11180-020	Other Revenue	\$3,070
11180-021	Comments for Other Revenue	\$3,070 IN LANDLORD REFUNDS
11180-025	Investment Income	\$0
11180-030	Total Housing Assistance Payments Revenues	\$1,208,423
11180-080	Housing Assistance Payments	\$1,190,893
11180-090	Other Expenses	\$0
11180-091	Comments for Other Expenses	
11180-100	Total Housing Assistance Payments Expenses	\$1,190,893
11180-002	Net Housing Assistance Payments	\$17,530
11180-003	Housing Assistance Payments Equity - Ending	\$19,937
11180	Housing Assistance Payments Equity	\$19,937
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	3,096
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, 2016**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Homeland Security Cluster		
Pass through State of New Mexico		
Federal Emergency Management Agency		
Office of Emergency Management/ Grant #2014-SS-00030-S01-SAN JUAN	97.067	\$ 112,341
Office of Emergency Management/ Grant #2015-SS-00110 SAN JUAN COUNTY	97.067	56,071
Total Homeland Security Cluster		<u>168,412</u>
Federal Emergency Management Agency		
Federal Emergency Management Agency SAFER EMW-2014-FF-00529	97.083	43,694
		<u>43,694</u>
Child Nutrition Cluster		
Pass through State of New Mexico		
U.S. Department of Agriculture		
School Breakfast Program (SBP)	10.553	22,047
National School Lunch Program (NSLP)	10.555	34,899
After School Snack Program (ASSP)	10.558	9,306
Total Child Nutrition Cluster		<u>66,252</u>
Highway Planning & Construction Cluster		
Pass through State of New Mexico		
U.S. Department of Transportation		
Project Control No. 5100130 --- CR350-Intersection 3720&3100	20.205	162
Project Control No. F100020 --- CR3900-Pinon Hills	20.205	67,809
Total Highway Planning & Construction Cluster		<u>67,971</u>
U. S. Department of Housing and Urban Development		
Housing Choice Vouchers		
Direct from HUD	14.871	1,370,420
Total U. S. Department of Housing and Urban Development		<u>1,370,420</u>
Highway Safety Cluster		
Pass through State of New Mexico		
U. S. Department of Transportation		
Operation DNTXT Grant #15-DD-02-086	20.600	1,943
Operation DNTXT Grant #16-DD-02-086	20.600	3,117
Total Highway Safety Cluster		<u>5,060</u>
U. S. Department of Transportation		
Pass through State of New Mexico		
Operation ENDWI/ Grant #15-AL-64-086	20.608	8,226
Operation ENDWI/ Grant #16-AL-64-086	20.608	17,981
Total U. S. Department of Transportation		<u>26,207</u>
U. S. Department of Interior		
Taylor Grazing	15.206	8,247
Pass through State of New Mexico		
Bureau of Land Management/ Grant #L13PX00451/Mod0002	15.225	46,048
Bureau of Land Management/ Grant #L13PX00451/Mod0005	15.225	14,455
Total U. S. Department of Interior		<u>68,750</u>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016**

<u>Federal Grantor - Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Justice		
United States Marshals Service (JLEO) Grant #M-15-D51-O-000144	16.111	\$ 4,254
United States Marshals Service (JLEO) Grant #M-16-D51-O-000081	16.111	7,529
United States Marshals Service (JLEO) Grant #M-16-D51-O-000002	16.111	1,064
Pass through City of Farmington, New Mexico		
Edward Byrne Memorial Justice Assistance Grant FMN REGION II 2015-DJ-BX-0904	16.738	24,799
Edward Byrne Memorial Justice Assistance Grant 12 & 13-JAG-SWIFT-SFY16	16.738	
Pass through State of New Mexico		
Edward Byrne Memorial Justice Assistance Grant #14JAGSWIFT-SFY15	16.738	1,501
Edward Byrne Memorial Justice Assistance Grant #12/13JAGSWIFT-SFY16	16.738	<u>10,465</u>
Total U. S. Department of Justice		<u>49,612</u>
Executive Office of the President		
Pass through City of Farmington, New Mexico		
High Intensity Drug Trafficking Area Grant (HIDTA) #G15SN0010A	95.001	<u>9,118</u>
Total Executive Office of the President		<u>9,118</u>
U.S. Department of Justice		
Pass through Saint Bonaventure Mission & School		
Project Safe Neighborhood (PSN) 2012-GP-BX-0009	16.609	518
Pass through San Juan County Partnership, New Mexico		
OJJDP Enforcing the Underage Drinking Laws Block Grant 2010-AH-FX-0103	16.727	<u>581</u>
Total U.S. Department of Justice		<u>1,099</u>
Federal Emergency Management Agency		
Pass through State of New Mexico		
EMPG Grant/Grant #2013-EP-00079 SAN JUAN COUNTY	97.042	174,146
EMPG Grant/Grant #2015-EP-00066-S01 SAN JUAN COUNTY	97.042	108,807
EMPG Grant/Grant #2015-EP-00066-S01 PER DIEM SAN JUAN COUNTY	97.042	<u>36,120</u>
Total Federal Emergency Management Agency		<u>319,073</u>
Clean Water State Revolving Fund Cluster		
Environmental Protection Agency		
Pass through State of New Mexico Environment Department		
Lower Valley Lagoon #CWSRF 015 Grant	66.458	21,609
Harper Valley Wastewater #CWSRF 028 Grant	66.458	139,486
Gold King Mine Spill MOA No. 16 667 2000 0014	66.802	82,722
Total Environmental Protection Agency		<u>243,817</u>
Department of Defense		
Defense Logistics Agency		
HP2U Trailer	12.002	<u>85,516</u>
Total Department of Defense		<u>85,516</u>
Total Expenditures of Federal Awards		<u><u>\$ 2,525,001</u></u>

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016**

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 no monies to sub-recipients.

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, 2016, 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 October 31, 2016.

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 three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002 and 2016-003.

County's Response to Finding

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were 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.



Albuquerque, New Mexico
October 31, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

Report on Internal Control over Compliance

Management of the City 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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Albuquerque, New Mexico
October 31, 2016

**SAN JUAN COUNTY, NEW MEXICO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016**

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? _____ Yes X 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 \$ 750,000

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, 2016**

B. FINANCIAL STATEMENT FINDINGS

2016-001: General IT Access Control Deficiency (Other Matters)

CONDITON:

During our testing of the general IT access controls, we noted that there were user credentials to the County's accounting software that were not terminated for 2 of the 3 inactive employees tested.

CRITERIA:

Per the State of New Mexico Statewide Guideline "Enterprise IT Security Policy", S-GUIDE-00.003, "the State of New Mexico shall securely and economically protect its business functions including public access to appropriate information and resources, while maintaining compliance with legal requirements established by exiting Federal and State statues pertaining to confidentiality privacy, accessibility, availability, and integrity".

Framework DS5 (Ensure System Security) provides that the need to maintain integrity of information and protect IT assets requires a security management process. This process includes establishing and maintaining IT security and roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business/financial impact of security vulnerabilities and incidents.

EFFECT:

The general IT access deficiencies identified decrease the County's overall network security which makes their infrastructure vulnerable to attack and unauthorized data access or modification.

CAUSE:

The County did not remove user access to the accounting software in a timely manner.

RECOMMENDATION:

We recommend the Human Resources Department and the Information Technology Department work together to create and implement a user access monitoring process to ensure only active employees have user access and to ensure the user access rights are reasonable for employee's job responsibilities.

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2016

B. FINANCIAL STATEMENT FINDINGS (CONTINUED)

2016-001: General IT Access Control Deficiency (Other Matters) - Continued

MANAGEMENT RESPONSE:

Management agrees that the employees access to the financial software was not removed at the time of termination of employment with the County. While each employees access was not terminated, they had no remote access outside of the County and, thus, the County's network security was intact. We concur with the vulnerability to the financial software and have undergone certain plans and procedures to correct the issue. At the time of identification of the issue, the Chief Human Resources Officer changed their procedure of notification to IT from an email based system to help desk ticket system to allow them to track the process through completion for removal of access. A copy of the closed ticket will be included within the employees personnel file. This process was implemented in May 2016.

Subsequent to identification of this issue by the auditors, the Chief Financial Officer had begun analysis and evaluation for all remaining employees who may have access into the financial software to ensure that no other access is granted for terminated employees. Access for the two employees identified was immediately removed upon identification of the auditors. Completion of the analysis and subsequent removal of access, if any, by the Chief Information Officer for any remaining employees will occur by December 31, 2016 in which they will not be brought over as having access in our new financial software going live January 2017.

2016-002: Controls over Cash Receipts (Other Matters)

CONDITON:

During our agreed upon procedures performed in fiscal year 2016 it was noted that in a sample of 39,658 receipts tested, a total of \$22,195 of cash receipts were not able to be traced to being deposited in the County's bank account.

CRITERIA:

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) defines internal control as a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance. Control activities include the segregation of duties which is comprised of separating authorization, custody, and record keeping roles to prevent fraud or error by one person.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2016**

B. FINANCIAL STATEMENT FINDINGS (CONTINUED)

2016-002: Controls over Cash Receipts (Other Matters) – Continued

EFFECT:

Cash receipts that were remitted and collected by the County were not deposited into County's bank account.

CAUSE:

The County permitted one individual the control of custody of assets in addition to the recordkeeping over those assets, thus bypassing its internal control processes and procedures, which enabled a theft to occur.

RECOMMENDATION:

The County should ensure all of its employees are following the County's internal control processes and procedures and all duties have been adequately segregated.

MANAGEMENT RESPONSE:

Management agrees with the auditor's identification for breakdown in control within the Solid Waste department and, subsequent to the issue having been identified by the County, Axiom was engaged to perform the agreed upon procedures (AUP) engagement to identify the extent of the issue. After the AUP was released the Chief Financial Officer, Public Works Administrator and County Executive Office began identifying the root cause of the breakdown in control. Due to the size of the department the personnel that are required to ensure adequate segregation is not a possibility at this point. The County has identified a secondary detective control that will catch any future misappropriation of cash received, if any, through review of the deposit logs provided directly from the transfer stations (considered to be a third party) and match those receipts against the deposits being made at the central office. This control is being implemented and is expected to be in full effect for fiscal year ended June 30, 2017.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2016

D. COMMENTS INCLUDED IN ACCORDANCE WITH NEW MEXICO STATE AUDIOR RULE

2016-003: Use of Fuel Cards (Other Matters)

CONDITON:

During our agreed upon procedures performed in fiscal year 2016 related to the testing of fuel card activity, we tested 65 invoices and noted that there were \$2,804 of fuel card purchases with characteristics of irregular use. The transactions related to these invoices were examined for compliance with the County's policy and New Mexico statutory requirements. As a result of this review we noted the following:

- 15 out of 65 instances where purchases on fuel cards were made outside of normal business hours.
- 18 out of 65 instances where fuel purchases were made on Saturday or Sunday.
- 6 out of 65 instances were made on a recognized County holiday.
- 27 out of 65 instances where the fuel was purchased on the fuel card exceed the manufacturer specified maximum fuel capacity for the vehicle in question.
- 49 out of 65 instances where the fuel type purchased did not match the manufacturer fuel type recommendation.
- 4 out of 65 instances where the fuel card was used to purchase non-fuel items.
- 17 out of 65 instances where multiple fuel card purchases were made within 3 hours of each other on the same day.

CRITERIA:

Per NMAC 1.5.4.12, the State of New Mexico credit cards shall be used only for the official business and only to furnish state-owned vehicles with regular gasoline, unleaded gasoline, diesel fuel, lubrication, motor oil, car wash, and emergency purchases not exceeding \$100 in total.

EFFECT:

Improper use of fuel cards reduces available public monies to be allocated to support the functions of the County.

CAUSE:

It appears that there is no individual departmental review of gas charges and/or a process for completing a monthly analysis on individual employee fuel card usage.

**SAN JUAN COUNTY, NEW MEXICO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2016**

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

2016-003: Use of Fuel Cards (Other Matters)

RECOMMENDATION:

It is recommended that the County implement procedures at the departmental level from which they can evaluate fuel card activity to ensure that any fuel card purchase is used for the intended purpose of the department.

MANAGEMENT RESPONSE:

As a result of the issue identified within finding 2016-002, the County further evaluated fuel card activity of the employee in question and identified potential issue with fuel card purchases. As a result, the County engaged Axiom to complete the agreed upon procedure engagement (discussed in managements response to finding 2016-002). The results of the employees fuel card identified the above exceptions within the condition paragraph. Management is in agreement that there was a break in control for review of fuel cards. Prior to the identified incident, fuel card pins to a vehicle were tied to the individual vehicle and any employee would have access to the usage of the vehicles fuel card. Review of the fuel card statements for approval of payment would just show the vehicles usage and not the employee using the vehicle. The County revised their control over fuel cards by re-issuing the fuel cards for each County vehicle where the pin is now tied to each individual employee. This strengthens control during the review of fuel card activity as the statements will show the employee purchasing the fuel and the vehicle refueled. This will allow management reviewing the statements to have a better idea of the activity of each employee to better track purchases. This control was implemented in August 2016.

STATUS OF PRIOR YEAR FINDINGS

	<u>Description</u>	<u>Status</u>
2015-001	Procurement (Other Matters)	Resolved
2015-002	Special Tests (Noncompliance-Other Matters)	Resolved

**SAN JUAN COUNTY, NEW MEXICO
EXIT CONFERENCE
Year Ended June 30, 2016**

An exit conference was held on October 25, 2016 and attended by the following:

San Juan County:

Keith Johns, Commission Member
Kim Carpenter, County Executive Officer
Mike Stark, County Operations Officer
Jim Cox, Chief Financial Officer
Kim Martin, Deputy Finance Officer

Communications Authority:

Joe Sawyer, Legal Representative

San Juan Water Commission:

Joe Sawyer, Legal Representative

Axiom Certified Public Accountants & Business Advisors, LLC :

Chris Garner, Partner